

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY
DATE: 23 NOV 2022
WEDNESDAY
Majesty whip
Modo



SIRISIA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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Sirisia Constituency

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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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.

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Joyce N. Wanjala
2.	Sub-County Accountant	Gilbert Abuya
3.	Chairman NGCDFC	David Watwati
4.	Member NGCDFC	Linet Gidosi

(d) Fiduciary Oversight Arrangements

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

(e) Sirisia Constituency NGCDF Headquarters

P.O. Box 55-050208
Sirisia Market
Chwele Lwakhakha road
Nairobi, KENYA

(f) Sirisia Constituency NGCDF Contacts

Telephone: (254)
E-mail: cdfsirisia@ngcdf.go.ke
Website: www.sirisia.go.ke

(g) Sirisia Constituency NGCDF Bankers
The Cooperative Bank Bank of Kenya
Bungoma Branch
P.o Box 1964
Bungoma

(h) Independent Auditors

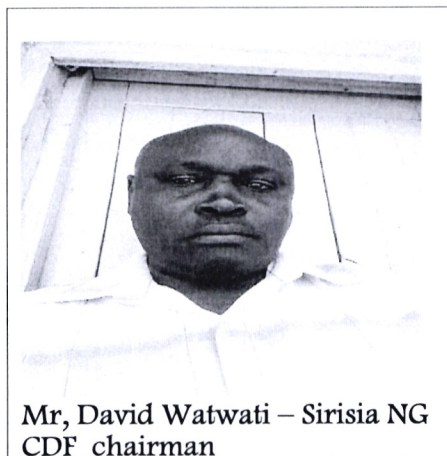
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

*Sirisia Constituency
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II. NG-CDFC CHAIRMAN'S REPORT



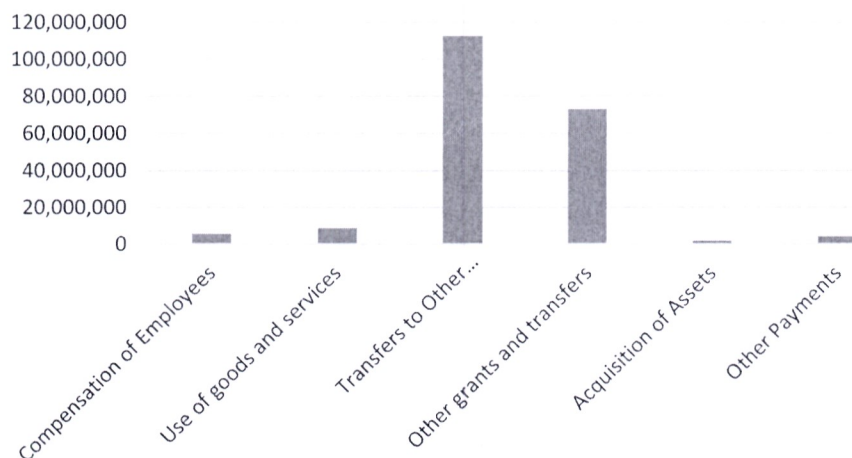
I take great privilege to present our financial statements for the Financial Year ended 30th June 2021 in compliance to the requirement of the NG-CDF Act 2015.

The constituency had an original budget of Ksh. 137,088,879.31 (one hundred and thirty-seven million eighty eight thousand eight hundred and seventy nine, cents thirty one only), balance brought forward as per the cashbook Ksh 156,805 (One hundred and fifty six thousand, eight hundred and five only) and adjustments during the year were Ksh. 69,367,724 (Sixty-nine million three hundred and sixty seven thousand seven hundred and twenty four only) leading to a final budget of Ksh. 206,613,409 (two hundred and six million, six hundred and thirteen thousand four hundred and nine only) as represented in the graph below;

Description	Amount in Kshs.
Compensation of Employees	5,703,511
Use of goods and services	8,807,483
Transfers to Other Government Units	112,812,875
Other grants and transfers	73,139,540
Acquisition of Assets	1,850,000
Other Payments	4,300,000
Total	206,613,409

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SIRISIA FINAL BUDGET FY 2020/21

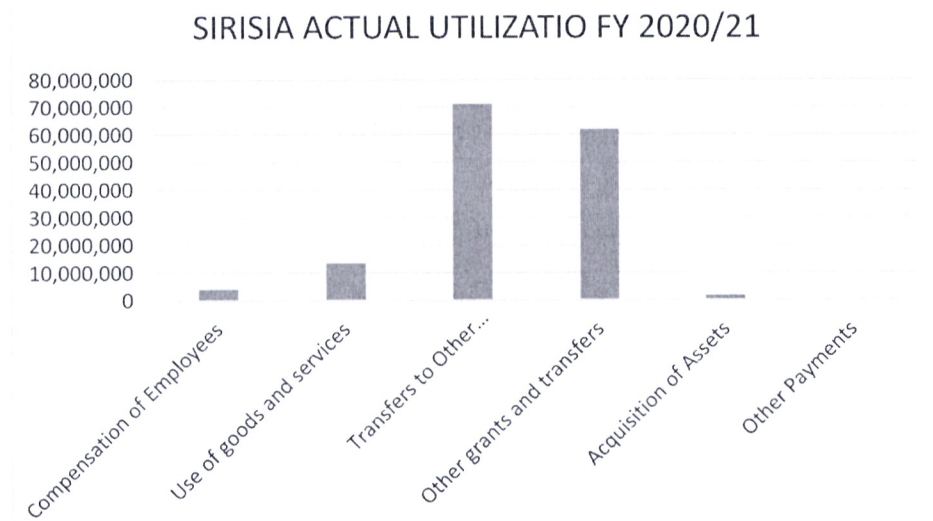


The constituency received Kshs. 159,524,529 (One hundred and fifty nine million, five hundred and twenty four thousand, five hundred and twenty nine only) in the year 2020/2021 we are indeed the most grateful to the CDF Board for this funding.

However, the constituency was able to utilize up to Ksh. 153,120,398 (one hundred and fifty three million, one hundred and twenty thousand, and three hundred and ninety eight only) as represented in the graph below;

Description	Amount in Ksh
Compensation of Employees	4,215,272
Use of goods and services	13,738,903
Transfers to Other Government Units	71,292,779
Other grants and transfers	62,023,444
Acquisition of Assets	1,850,000
Other Payments	0
Total	153,120,398

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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;



BUKOKHOLO GIRLS SEC. SCHOOL – CONSTRUCTION OF ONE CLASSROOM



BUKOKHOLO GIRLS SEC. SCH – PURCHASE OF 51 SEATTER BUS FY 2020/21



LWANDANYI ACC OFFICE & POLICE POST FY 2019/20



SIRISIA NG CDFC SPORTS TOURNAMENT YR 2020/2021

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

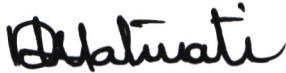
1. Inadequate funds as needs are limitless.
2. The problem of bit funding has slowed the period of completion of projects.
3. Limited partners for co-funding has also been a challenge.

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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

Signature



CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PRE-DETERMINED 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 domestic 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.

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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	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 2020/2021, the NG CDFC completed construction of 6 classrooms and 8 door pit latrines in ACK Tulienge primary school. Progressed well with 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 2020/2021, the NG CDFC completed the Sitabicha chiefs office and police offices, financed 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 2020/2021, the NG CDFC bought water storage tanks at Sirisia special school, and allocated funds for the supply and installation of water tanks in various institutions.
Sports	Enhance youth	Enhanced youth	Number of sports	In the FY year 2020/2021, the NG

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Constituency Sector	Objective	Outcome	Indicator	Performance
	empowerment and sports programmes, Enhance gender equity and development.	empowerment and sports programmes, and enhanced gender equity and development	programmes and number of the youths participating in the programmes	CDFC allocated funds towards the constituency sports tournament, the exercise was implemented successfully and talents nurtured.
Emergency/Disaster Management	Enhance the disaster management programme	Enhanced disaster management exercise	Number of fire extinguishers, and exit doors and windows	In the FY 2020/2021, the NGCDF recommended the installation of fire extinguishers in facilities and provide for enough exit areas in case of a tragedy.

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

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

2. Environmental performance

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

We invest in providing the best working environment for our employees. The 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. Sirisia 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, (OSHIA) 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-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Sirisia 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

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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.

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Sirisia Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

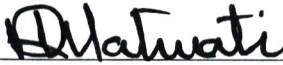
The Accounting Officer in charge of the NGCDF Sirisia Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

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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 09/09/ 2022.



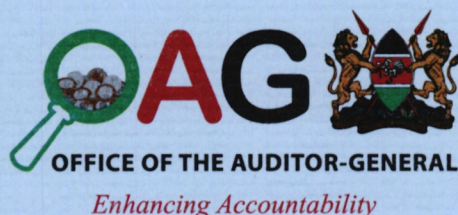
Chairman NGCDF Committee
Name: David Watwati



Fund Account Manager
Name: Joyce Wanjala

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sirisia Constituency set out on pages 1 to 32, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments and statement of cash flows 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of financial position reflects a cash and cash equivalents balance of Kshs.6,404,130 which, as disclosed in Note 10A, relates to the Fund's bank balance in Co-operative bank. However, the bank reconciliation statement for the month of June, 2021 reflects stale cheques amounting to Kshs.3,225,000 which had not been reversed in the cashbook .

In the circumstance, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 6,404,130 could not be confirmed.

2. Unsupported Expenditure - Transfers to Other Government Units

The statement of receipts and payments reflects Kshs.71,292,779 under transfers to other Government units as shown under Note 6, which includes Kshs.49,190,000 relating to transfers to primary schools. The amount includes Kshs.1,100,000 incurred in purchasing two (2) acres of land for Tembelela Primary School. However, the title deed for the land was not provided for audit.

Similarly, the statement of receipts and payments also reflects an amount of Kshs.62,023,444 under other grants and transfers as disclosed in Note 7, which includes Kshs.7,600,000 disbursed for security projects. The amount of Kshs.7,600,000 includes Kshs.600,000 incurred in the purchase of one (1) acre of land for construction of Sitabicha Chief's Office whose title deed was also not provided for audit.

In the circumstances, the existence and ownership of the two pieces of land could not be confirmed.

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

Budgetary Control and Performance

The summary statement of appropriation indicates that the Fund had a final approved budget of Kshs.206,613,408 but realized actual receipts of Kshs.159,524,529 or 77% of the budget. No explanation was provided for the failure to receive the balance of Kshs.47,088,879. In addition, out of the actual receipts of Kshs.159,524,529, the Fund utilized Kshs.153,120,398 or 96% of funds received. No explanation was provided for the failure to utilize the balance of Kshs.6,404,131.

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

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.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 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 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 controls.
- 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 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


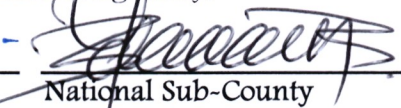

05 September, 2022

*Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	159,367,724	137,340,876
TOTAL RECEIPTS		159,367,724	137,340,876
PAYMENTS			
Compensation of employees	4	4,215,272	2,276,252
Use of goods and services	5	13,738,903	8,165,260
Transfers to Other Government Units	6	71,292,779	79,376,486
Other grants and transfers	7	62,023,444	48,606,505
Acquisition of Assets	8	1,850,000	2,154,677
TOTAL PAYMENTS		153,120,398	140,579,180
SURPLUS/DEFICIT		6,247,326	(3,238,304)

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 07/09/2022 and signed by:


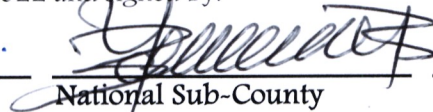
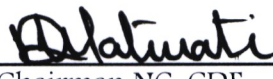
		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Joyce Wanjala	Name: Gilbert Abuya ICPAK M/No:	Name: David Watwati

*Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,404,130	156,805
Total Cash and Cash Equivalents		6,404,130	156,805
Accounts Receivable			
TOTAL FINANCIAL ASSETS		6,404,130	156,805
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
NET FINANCIAL ASSETS		6,404,130	156,805
REPRESENTED BY			
Fund balance b/fwd 1st July	13	156,805	3,395,110
Surplus/Deficit for the year		6,247,326	(3,238,305)
NET FINANCIAL POSITION		6,404,130	156,805

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 09/09/2022 and signed by:

Fund Account Manager National Sub-County Accountant Chairman NG-CDF Committee

Name: Joyce Wanjala

Name: Gilbert Abuya
ICPAK M/No:



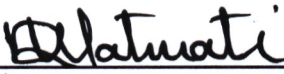
Name: David Watwati

Sirisia Constituency
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IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	159,367,724	137,340,876
Total		159,367,724	137,340,876
Payments for operating activities			
Compensation of Employees	4	4,215,272	2,276,252
Use of goods and services	5	13,738,903	8,165,260
Transfers to Other Government Units	6	71,292,779	79,376,486
Other grants and transfers	7	62,023,444	48,606,505
Total		151,270,398	138,424,503
Adjusted for:			
Net cash flow from operating activities		8,097,326	(1,083,627)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	1,850,000	2,154,678
Net cash flows from Investing Activities		(1,850,000)	(2,154,678)
NET INCREASE IN CASH AND CASH EQUIVALENT		6,247,327	(3,238,305)
Cash and cash equivalent at BEGINNING of the year	10	156,805	3,395,110
Cash and cash equivalent at END of the year		6,404,132	156,805

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 09/09/2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Joyce Wanjala	Name: Gilbert Abuya ICPAK M/No:	Name: David Watwati

*Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments B		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021	Kshs	Kshs	2020/2021	30/06/2021	Kshs	
Transfers from NG-CDF Board	137,088,879	156,805	69,367,724	206,613,408	159,524,529	47,088,879	77.2%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	156,805	69,367,724	206,613,408	159,524,529	47,088,879	77.2%
PAYMENTS							
Compensation of Employees	2,401,091	156,805	3,145,615	5,703,511	4,215,272	1,488,239	73.9%
Use of goods and services	8,086,908		720,575	8,807,483	13,738,903	(4,931,420)	156.0%
Transfers to Other Government Units	84,378,250		28,434,625	112,812,875	71,292,779	41,520,096	63.2%
Other grants and transfers	38,872,631		34,266,909	73,139,540	62,023,444	11,116,095	84.8%
Acquisition of Assets	1,850,000		0	1,850,000	1,850,000	-	100.0%
Other Payments	1,500,000		2,800,000	4,300,000	-	4,300,000	0.0%
TOTAL	137,088,879	156,805	69,367,724	206,613,408	153,120,398	53,493,010	74.1%



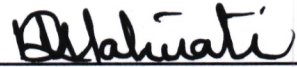
Sirisia Constituency
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- (a) Commentary on significant underutilization and any overutilization
- i. Unutilized fund for compensation of employees includes gratuity accumulation.
 - ii. Overutilization on use of goods is as a result of under budgeting at the beginning of the financial year.
 - iii. Underutilization on transfer to other government grants is due to the delayed disbursement of funds by the board
 - iv. Underutilization on other grants is due to delays in fund disbursement by the board
 - v. Other payments include funds not yet approved by the board hence zero utilization

The changes in between the original budget and the final budget is due to the delays by the Board to release funds within the financial and failure to approval some proposed project activities within a given financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	53,493,010
Less undisbursed funds receivable from the Board as at 30th June 2021	47,088,879
	6,404,131
Cash and Cash Equivalents at the end of the FY 2020/2021	6,404,131

The NGCDF-Sirisia Constituency financial statements were approved on 09/09/ 2022 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Joyce Wanjala	Name: Gilbert Abuya ICPAK M/No:	Name: David Watwati

*Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a) 2020/2021 Kshs	Adjustments(b)		Final Budget c = (a+b) 2020/2021 Kshs	Actual on comparable basis(d) 30/06/2021 Kshs	Budget utilization difference(e = c-d) Kshs	% of Utilisation (f=d/c %)
		Operating Balance (C/Bk) and AIA	Previous years Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,401,091	156,805	3,145,615	5,703,511	4,215,272	1,488,239	74
1.2 Committee allowances	1,516,000	-	782,000	2,298,000	2,714,000	(416,000)	118
1.3 Use of goods and services	2,458,241	-	(1,398,497)	1,059,744	6,083,144	(5,023,400)	574
Total	6,375,332	156,805	2,529,118	9,061,255	13,012,416	(3,951,161)	144
2.0 Monitoring and evaluation							
2.1 Capacity building	2,037,072	-	1,337,072	3,374,144	2,281,641	1,092,503	68
2.2 Committee allowances	1,030,000			1,030,000	1,868,000	(838,000)	181
2.3 Use of goods and services	1,045,594			1,045,594	792,118	253,476	76
Total	4,112,666	-	1,337,072	5,449,738	4,941,759	507,979	91
3.0 emergency							
3.1 primary schools	1,865,031			1,865,031	1,865,031	-	100
Mialinda primary school	1,036,694			1,036,694	1,036,694	-	100
Namawanga primary school	500,000			500,000	500,000	-	100
Butunde primary school	550,000			550,000	550,000	-	100
3.5 unutilised	3,240,482		447,421	3,687,903	-	3,687,903	-
Total	7,192,207	-	447,421	7,639,628	3,951,725	3,687,903	52

***Sirisia Constituency
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4.0 Bursary and Social Security														
4.1 secondary schools	12,693,672					10,454,646		23,148,318			22,755,000		393,318	98
4.2 tertiary institutions	11,424,974					14,319,152		25,744,126			24,889,377		904,749	96
4.3 social security								-					-	-
4.4 special needs								-					-	-
Total	24,118,646					24,773,798		48,892,444			47,594,377		1,298,067	97
5.0 sports														
5.1 Sirisia constituency sports	2,241,778					939		2,242,717			2,200,000		42,717	98
Total	2,241,778					939		2,242,717			2,200,000		42,717	98
6.0 environment														
Constituency environment						677,342		677,342			677,342		-	100
Tulieng primary school	130,000							130,000					130,000	-
Nasala primary school	130,000							130,000					130,000	-
Katomei primary school	130,000							130,000					130,000	-
Namundi primary school	130,000							130,000					130,000	-
St. Augustine Sitabicha Sec school	130,000							130,000					130,000	-
Muslim primary school	130,000							130,000					130,000	-
Bisunu secondary school	130,000							130,000					130,000	-
Lukaala primary school	130,000							130,000					130,000	-
Muanda primary school	130,000							130,000					130,000	-
Kulisiru primary school	130,000							130,000					130,000	-
Sibumba secondary school	130,000							130,000					130,000	-
Kolan secondary school	130,000							130,000					130,000	-

**Sirisia Constituency
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Binyenya primary school	130,000			130,000		130,000	-
Kikai Girls secondary school	130,000			130,000		130,000	-
Total	1,820,000	677,342	2,497,342	677,342	1,820,000	1,820,000	27
7.0 primary schools projects							-
Chongoyi primary school		160,000	160,000	160,000		-	100
Malinda primary school		1,400,000	1,400,000	2,400,000	(1,000,000)		171
Kaburwet primary school		1,000,000	1,000,000	1,000,000		-	100
Munyanganyi primary school		1,400,000	1,400,000	1,400,000		-	100
Namunyu primary school		800,000	800,000	800,000		-	100
Namunyu primary school		500,000	500,000	800,000	(300,000)		160
Tuliengack primary school		2,700,000	2,700,000	2,700,000		-	100
Wanjoya primary school		1,300,000	1,300,000	480,000	820,000		37
Sirisia township primary school	2,000,000	2,000,000	4,000,000	4,000,000		-	100
Miarakaru primary school		2,100,000	2,100,000	4,200,000	(2,100,000)		200
Nabulooli primary school		300,000	300,000	300,000		-	100
Tembelela primary school		900,000	900,000	700,000	200,000		78
Tamlega primary school		1,400,000	1,400,000	1,400,000		-	100
Lukaala primary school	2,500,000	700,000	3,200,000	700,000	2,500,000		22
Ndakaru primary school		2,100,000	2,100,000	2,100,000		-	100
Kuafu primary school	2,000,000	1,000,000	3,000,000	1,000,000	2,000,000		33
Sengeteti primary school		400,000	400,000	-	400,000		-
Sengeteti primary school		500,000	500,000	-	500,000		-
Muanda s a primary school		95	95	-	95		-

**Sirisia Constituency
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Namwesi primary school	3,000,000			3,000,000		3,000,000		
Nabuloli primary school	3,000,000			3,000,000	3,000,000			100
Namutokholo primary school	2,500,000			2,500,000		2,500,000		-
Kulisiru primary school	3,000,000			3,000,000		3,000,000		-
Namubila primary school	3,000,000			3,000,000		3,000,000		-
Chwele Girls primary school	3,000,000			3,000,000		3,000,000		-
Menu primary school	2,000,000			2,000,000	2,000,000			100
Wamono primary school	2,000,000			2,000,000		2,000,000		-
Maeni primary school	1,000,000			1,000,000		1,000,000		-
Malakisi ACK primary school	2,000,000			2,000,000	3,000,000	(1,000,000)		150
Tulienge primary school	7,200,000			7,200,000	7,200,000			100
Chepkui primary school	2,000,000			2,000,000	2,000,000			100
Korosiandet primary school	2,500,000			2,500,000	200,000	2,300,000		8
Nasala SA primary school	1,500,000			1,500,000		1,500,000		-
Lutaso PEFA primary school	3,000,000			3,000,000	3,000,000			100
Tembelela primary school	1,400,000			1,400,000	1,400,000			100
Matumbai primary school	1,400,000			1,400,000		1,400,000		-
Butunde primary school	350,000			350,000	350,000			100
Ndakaru primary school	1,200,000			1,200,000		1,200,000		-
Binyenya primary school	1,350,000			1,350,000	1,250,000	100,000		93
Maeni primary school	1,450,000			1,450,000	1,450,000			100
Matunda primary school	200,000			200,000	200,000			100
Lwandanyi primary school	15,500,000			15,500,000		15,500,000		-

**Sirisia Constituency
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Total	70,050,000	-	20,660,095	90,710,095	49,190,000	41,520,095	54
8.0 secondary schools projects							-
Mufungu sec school			200,000	200,000	200,000		100
Wabukala sec school			2,000,000	2,000,000	2,000,000		100
Karibuni girls sec			1,009,303	1,009,303	1,009,303		100
Bisuru sec school			553,800	553,800	553,800		100
Sitabicha sec school			1,000,000	1,000,000	1,000,000		100
Machakha sec school			1,400,000	1,400,000	1,400,000		100
Mayekwe girls sec			1,611,426	1,611,426	1,611,426		100
Bukoholo Girls secondary school	8,328,250		8,328,250	8,328,250	8,328,250		100
St.Mary Immaculate Mayekwe Girls sec.	2,000,000			2,000,000	2,000,000		100
Kikai boys sec.	1,000,000			1,000,000	1,000,000		100
Bishop Wabukala secondary school	3,000,000			3,000,000	3,000,000		100
Total	14,328,250	-	7,774,529	22,102,779	22,102,779	-	100
9.0 Tertiary institutions Projects							-
Total	-	-	-	-	-	-	-
10.0 security projects							-
Sirisia ap line			4,365,031	4,365,031	4,000,000	365,031	92
Lwakhakha ap line			1,000,000	1,000,000	1,000,000		100
Sitabicha chiefs office			3,002,378	3,002,378	2,600,000	402,378	87
Namubila chief's office	1,500,000			1,500,000		1,500,000	-
Total	1,500,000	-	8,967,409	9,867,409	7,600,000	2,267,409	77
11.0 Acquisition of assets	1,850,000			1,850,000	1,850,000		100
11.1 motor vehicles							-
11.2 Construction of CDF office			800,000	800,000		800,000	-
11.3 Purchase of furniture and equipment							-
11.4 Purchase of computers							-
Total	1,850,000	-	800,000	2,650,000	1,850,000	800,000	70
12.0 Other payments							-

**Sirisia Constituency
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Total	-	-	-	-	-	-	-	-
Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %	
13.0 unallocated fund								-
Unapproved projects								-
Lulare wetangula primary school	1,500,000			1,500,000		1,500,000		-
Deputy county Commissioner Residence.	2,000,000		2,000,000	4,000,000		4,000,000		-
Total	3,500,000	-	2,000,000	5,500,000	-	5,500,000	-	74
	137,088,879	156,805	69,367,723	206,613,407	153,120,398	53,493,009		
STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)								
PAYMENTS								
Compensation of Employees	2,401,090.97	156,805.00	3,145,615.00	5,703,510.97	4,215,272.00	1,488,238.97		74%
Use of goods and services	8,086,907.75	-	720,575.00	8,807,482.75	13,738,903.03	(4,931,420.28)		156%
Transfers to Other Government Units	84,378,250.00	-	28,434,624.00	112,812,874.00	71,292,779.00	41,520,095.00		63%
Other grants and transfers	36,872,630.59	-	34,266,909.00	71,139,539.59	62,023,444.21	9,116,095.38		87%
Acquisition of Assets	1,850,000.00	-	800,000.00	2,650,000.00	1,850,000.00	800,000.00		70%
UNALLOCATED FUND	3,500,000.00	-	2,000,000.00	5,500,000.00	-	5,500,000.00		0%
TOTAL	137,088,879.3	156,805.00	69,367,723.00	206,613,407.31	153,120,398.24	53,493,009.07		74%

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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-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.

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.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash 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.

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

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treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

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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 OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 047237	1		40,780,657
AIE NO. B 047313	2		27,260,219
AIE NO. B 041207	3		4,000,000
AIE NO. B 006370	4		26,000,000
AIE NO. B 042761	5		800,000
AIE NO. B 047007	6		21,000,000
AIE NO. B 041083	7		17,000,000
AIE NO. B 047450	8		500,000
AIE NO. B 047007	1	15,000,000	
AIE NO. B 041083	2	19,000,000	
AIE NO. B 047450	3	33,367,724	
AIE NO. B 124663	4	9,000,000	
AIE NO. B 119644	5	10,000,000	
AIE NO. B 128033	6	13,000,000	
AIE NO. B 128276	7	6,900,000	
AIE NO. B 132036	8	6,000,000	
AIE NO. B 132330	9	6,000,000	
AIE NO. B 138999	10	12,000,000	
AIE NO. B 126291	11	7,100,000	
	12	10,000,000	
AIE NO. B 140730	13	12,000,000	
TOTAL		159,367,724	137,340,876

2. PROCEEDS FROM SALE OF ASSETS

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,726,338	1,616,132
Personal allowances paid as part of salary		
House Allowance	261,000	261,000
Transport Allowance	261,000	261,000
Gratuity to contractual employees	1,617,615	-
Employer Contributions Compulsory national social security schemes	349,320	138,120
Total	4,215,272	2,276,252

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses		
Utilities, supplies and services	915,796	1,418,921
Communication, supplies and services	334,956	170,000
Domestic travel and subsistence	215,000	334,400
Printing, advertising and information supplies & services	173,685	155,891
Training expenses	1,500,000	-
Hospitality supplies and services	53,390	253,400
Other committee expenses	3,947,890	1,113,000
Committee allowance	1,488,000	1,094,000
Specialized materials and services	58,000	
Office and general supplies and services	2,102,890	2,470,505
Other operating expenses	2,693,350	
Routine maintenance – vehicles and other transport equipment	255,946	582,308
Routine maintenance – other assets		572,835
Total	13,738,903	8,165,260

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	49,190,000	41,720,000
Transfers to secondary schools (see attached list)	22,102,779	37,656,486
TOTAL	71,292,779	79,376,486

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,755,000	12,000,000
Bursary – tertiary institutions (see attached list)	24,839,377	12,570,200
Security projects (see attached list)	7,600,000	12,880,849
Sports projects (see attached list)	2,200,000	2,723,818
Environment projects (see attached list)	677,342	1,680,818
Emergency projects (see attached list)	3,951,725	6,750,820
Total	62,023,444	48,606,505

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Refurbishment of Buildings	1,500,000	-
Purchase of Office Furniture and General Equipment	-	2,154,677
Rehabilitation and Renovation of Plant, Machinery and Equip.	350,000	-
Total	1,850,000	2,154,677

9. OTHER PAYMENTS

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>The Cooperative Bank, Bungoma branch, Account No. 01120050350800</i>	6,404,130	156,805
Total	6,404,130	156,805

11: OUTSTANDING IMPRESTS

12A. RETENTION

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B. GRATUITY

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	156,805	3,395,110
Total	156,805	3,395,110

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2019/2020 Kshs
Bank account Balances	156,805	-	156,805
TOTAL	156,805		156,805

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	12,849,448	21,417,645
Total	12,849,448	21,417,645

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

17.2: PENDING STAFF PAYABLES (See Annex 2)

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,488,239	2,983,406
Use of goods and services	-	1,039,589
Amounts due to other Government entities (see attached list)	41,520,096	28,434,624
Amounts due to other grants and other transfers (see attached list)	6,184,675	36,266,909
Acquisition of assets	800,000	800,000
Funds pending approval	3,500,000	
TOTAL	53,493,010	69,524,528

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees	Salaries and gratuity	1,488,239.00	3,145,615.00	
Use of goods & services	Office operations & committee		720,575.00	
Amounts due to other Government entities				
7.0 Primary Schools Projects				
Wanjoya primary school	Construction of 2 classrooms	520,000.00		
Tembelela primary school	Purchase of 2 acre land	200,000.00		
Sengeteti primary school	Completion of 2 classrooms	400,000.00		
Sengeteti primary school	Construction of pit latrines	500,000.00		
Muanda s a primary school	Renovation of six classrooms	95.00		

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Namwesi primary school	Construction of 3 classrooms	2,000,000.00		
Namutokholo primary school	Renovation of 4 classrooms	2,500,000.00		
Kulisiru primary school	Construction of 3 classrooms	3,000,000.00		
Namubila primary school	Construction of 3 classrooms	3,000,000.00		
Chwele Girls primary school	Construction of 3 classrooms	3,000,000.00		
Lukaala Primary school	Renovation of 4 classrooms	400,000.00		
Kuafu Primary school	Construction of 2 classrooms	2,000,000.00		
Wamono primary school	Renovation of 4 classrooms	2,000,000.00		
Maeni primary school	Purchase of 2 acre land	1,000,000.00		
Korosiandet primary school	Renovation of 4 classrooms	1,300,000.00		
Nasala SA primary school	Renovation of 4 classrooms	1,500,000.00		
Matumbai primary school	Construction of 2 classrooms	1,400,000.00		
Ndakaru primary school	Construction of 3 classrooms	1,200,000.00		
Binyenya primary school	Completion of 3 classrooms	100,000.00		
Lwandanyi primary school	Construction of a storey building with classrooms & admn block	15,500,000.00		
Chongoyi primary school	Completion of 2 classrooms		160,000.00	
Malinda primary school	Construction of 2 classrooms		1,400,000.00	
Kaburwet primary school	Renovation of 5 classrooms		1,000,000.00	
Munyanganyi primary school	Construction of 2 classrooms		1,400,000.00	
Namunyu primary school	Renovation of 5 classrooms		800,000.00	
Namunyu primary school	Completion of admn block		500,000.00	
Tulienge ack primary school	Construction of 3 classrooms		2,700,000.00	
Wanjoya primary school	Construction of 2 classrooms		1,300,000.00	
Sirisia township primary school	Completion of a storey building with classrooms & admn block		2,000,000.00	
Marakaru primary school	Construction of 3 classrooms		2,100,000.00	
Nabulooli primary school	Construction of pit latrines		300,000.00	

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Tembelela primary school	Purchase of 2 acre land		900,000.00	
Tamlega primary school	Construction of 2 classrooms		1,400,000.00	
Lukaala primary school	Completion of 3 classrooms		700,000.00	
Ndakaru primary school	Construction of 3 classrooms		2,100,000.00	
Kuafu primary school	Construction of 2 classrooms		1,000,000.00	
Sengeteti primary school	Completion of 2 classrooms		400,000.00	
Sengeteti primary school	Construction of pit latrines		500,000.00	
Muanda s a primary school	Renovation of six classrooms		95.00	
8.0 secondary schools projects				
Mufungu sec school	Completion of single lab		200,000.00	
Wabukala sec school	Completion of a storey building with classrooms & admn block		2,000,000.00	
Karibuni girls sec	Completion of a dining hall		1,009,303.00	
Bisunu sec school	Completion of twin lab		553,800.00	
Sitabicha sec school	Cmpletion of a dining hall		1,000,000.00	
Machakha sec school	Construction of 2 classrooms		1,400,000.00	
Mayekwe girls sec	Construction of a twin lab		1,611,426.00	
Sub-Total		43,008,334.00	32,300,814.00	
Amounts due to other grants and other transfers				
10.0 Security Projects				
Sirisia ap line	Construction of police houses	365,031.00	4,365,031.00	
Lwakhakha ap line	Construction of police houses		1,000,000.00	
Sitabicha chiefs office	Construction of chiefs office	402,378.00	3,002,378.00	
Namubilla chiefs office	Construction of chiefs office	1,500,000.00		
Bursary				
Secondary school	For needy students in secondary schools	54,549.00	10,454,646.00	
Tertiary institutions	For needy students in tertiary institutions		14,319,152.00	
Environment	For environmental conservation	1,820,000.00	677,342.00	

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Sports	For tournaments to nurture youth talents	42,717.00	939.00	
Emergency	To cater for the unforeseen occurrences		447,421.00	
Sub-Total		4,184,675.00	34,266,909.00	
Acquisition of assets				
Others (specify)				
11.2 Construction of CDF office	NG CDF office construction	800,000.00	800,000.00	
Sub-Total		800,000.00	800,000.00	
Funds pending approval		5,500,000.00	2,000,000.00	
Grand Total		53,493,009.00	69,367,723.00	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Buildings and structures	16,073,950	1,500,000		17,573,950
Transport equipment	9,811,000			9,811,000
Office equipment, furniture and fittings	4,118,677			4,118,677
ICT Equipment, Software and Other ICT Assets	1,347,180			1,347,180
Other Machinery and Equipment	267,000	350,000		617,000
Intangible assets	137,000			137,000
Total	31,754,807	1,850,000		33,604,807

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
BINYENYA GIRLS SEC SCHOOL	THE COOPERATIVE BANK	O1141049434400	5,903	6,283
MUSIEBA S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141049284400	24,643	409,113
KIKAI FRIENDS SEC.SCHOOL	THE COOPERATIVE BANK	O1141049936000	23,648	524,127
BUNGOMA WEST EDUC.OFFIC	THE COOPERATIVE BANK	O1141668580600	22,152	32,632
MATUNDA ACK PRI SCH.	THE COOPERATIVE BANK	O1141535338700	3,138	2,337
MUTONYI ERSF PRIMARY SCH.	THE COOPERATIVE BANK	O1141049455200	28,713	29,192
SIRISIA CONSTITUENCY RDS	THE COOPERATIVE BANK	O1141536869600	9,927	10,406
MATIBO R.C PRIMARY SCH	THE COOPERATIVE BANK	O1141049005900	15,059	1,812
MUFUNGU S.A GIRLS SEC	THE COOPERATIVE BANK	O1141050098100	1,130	13,209
KASIAMO FYM PRIMARY SCH	THE COOPERATIVE BANK	O1141049055800	83	562
NAMAWANGA FYM PR SCH.	THE COOPERATIVE BANK	O1141290097200	1,873	3,002
KABKARA SECONDARY SCH	THE COOPERATIVE BANK	O1141011539900	21,661	22,141
KIBEU S.A PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049428100	1,040	1,519
SIRISIA CDF OFFICE	THE COOPERATIVE BANK	O1141536410800	12,568	13,047
NAMUNDI PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141409057000	2,877	3,356
SIRISIA MAL PRIMARY SCH	THE COOPERATIVE BANK	O1141049444700	2,447	2,926
LUTASO PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049305200	1,933	2,412
KHABUKOYA DEB PR SCH	THE COOPERATIVE BANK	O1141050924500	2,433	2,912
MALAKISI MUSLIM SEC	THE COOPERATIVE BANK	O1141425760300	1,254	1,733
TAMLEGA SECONDARY SCH	THE COOPERATIVE BANK	O1141049935200	2,893	919,592
CHEBUKUTUMI DISPENSARY	THE COOPERATIVE BANK	O1141011540000	-	-
SIBUMBA GIRLS SEC SCH	THE COOPERATIVE BANK	O1141049569800	873	20,852
NDAKARU S.A SECONDARY SC	THE COOPERATIVE BANK	O1141050288600	11,423	12,382
NASALA S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141049285100	661	354,260
HON.WETANGULA LURARE PR	THE COOPERATIVE BANK	O1141050251000	4,083	4,562
MACHAKHA SECONDARY SCH	THE COOPERATIVE BANK	O1141049312900	306,045	2,165
KABKARA ACK PRIMARY SCH	THE COOPERATIVE BANK	O1141011500800	0	-
KAG NAMAWANGA PR SCH	THE COOPERATIVE BANK	O1139290672801	9,138	74,617
LONDO S.A PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049284800	65	65
NAMBUUYA ACK PR SCH	THE COOPERATIVE BANK	O1141535048800	433	912
BUNGOMA WEST POLICE DIV	THE COOPERATIVE BANK	O1141535902300	6,323	6,802
LWAKHAKHA PRIMARY SCH	THE COOPERATIVE BANK	O1141049566700		6,022
SIRISIA TOWNSHIP PR SCH	THE COOPERATIVE BANK	O1141049543900	686,489	6,199,155
MAYEKWE PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141011506200	99	99
MUNYANGANYI PRI SCH	THE COOPERATIVE BANK	O1141049682300	2,455	879

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KAPTANAI DISPENSARY	THE COOPERATIVE BANK	O1141049035500	12,226	12,705
BUKOKHOLO PRIMARY SCH	THE COOPERATIVE BANK	O1141668365000	2,743	3,222
KUAFU RC PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049006700	15,667	16,146
TAMLEGA DISPENSARY	THE COOPERATIVE BANK	O1141049074301	56	295
MUFUNGU S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141049576300	520	999
SENGETETHI PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049009000	22,241	33,098
LUKAALA EYM PRIMARY SCH	THE COOPERATIVE BANK	O1141011495600	3,618	2,098
NAMUNYU S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141049422100	8,564	5,593
A.C BUTONG HIGH SCHOOL	THE COOPERATIVE BANK	O1141050288200	3,644,502	9,617
TOLOSO CHIEFS OFFICE	THE COOPERATIVE BANK	O1141535435200	2,819	2,819
MALINDA EYM PRIMARY SCH	THE COOPERATIVE BANK	O1141049431900	640	2,998
KULISIRU EYM PRIMARY SCH	THE COOPERATIVE BANK	O1141668822900	2,973	3,452
KWA MARIKO DISPENSARY	THE COOPERATIVE BANK	O1141668020200	173	652
SITABICHA RC PRIMARY SCH	THE COOPERATIVE BANK	O77000036016		1,242
BUTONGE ACK PRIMARY SCH	THE COOPERATIVE BANK	O1141011495100	3,140	4,099
WANJOYA S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141049280800	1,880	2,479
CHEBUKUYI SEC SECONDARY SCH	THE COOPERATIVE BANK	O1141426495000	4,225	4,705
BINYENYA S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141011495500	35,197	2,804,452
BISUNU FRIDAY SEC SCH	THE COOPERATIVE BANK	O1141049934600	27,081	5,760
BUTUNDE EYM PRI SCH	THE COOPERATIVE BANK	O1141409143400	38,224	914,183
WAPUKHA RC PRIMARY SCH	THE COOPERATIVE BANK	O1141049007200	332	451
SIRISIA CO-OP SPORTS	THE COOPERATIVE BANK	O1141536765200	7,527	3,006
MATUMFAI PRIMARY SCH	THE COOPERATIVE BANK	O1141426950000	2,060	2,540
MACHAKI RC PRIMARY SCH	THE COOPERATIVE BANK	O1141049573700	3,019	3,499
NABEKI SATS PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049688900	508	1,467
MALAKISA RC PRIMARY SCH	THE COOPERATIVE BANK	O1141049975500	53,107	602
YABEKO S.A PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141011569800	363	842
KABENDU RC PRIMARY SCH	THE COOPERATIVE BANK	O1141049299100	99	99
BUKIABI S.A PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049313700	20,543	21,022
CHWELE G. S. PRIMARY SCH	THE COOPERATIVE BANK	O1141050065200	765	1,244
TOLOSO SEC PRIMARY SCH	THE COOPERATIVE BANK	O1139049313000	6,610	385,090
KAPTANAI SEC PRIMARY SCH	THE COOPERATIVE BANK	O1141011502200	3,008,433	8,912
KOROSIAN RC PRIMARY SCH	THE COOPERATIVE BANK	O1141011532300	1,962	3,041
KAPROT PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049452600	-	-
FRIENDS SCHOOL SIRU SEC	THE COOPERATIVE BANK	O1141427348500	834	833
WAMONO ACK PRIMARY SCH	THE COOPERATIVE BANK	O1141049656500	23	22
NAMUBILA S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141011495700	399	999
CHWELE BOM PRIMARY SCH	THE COOPERATIVE BANK	O1141049234500	6,478	6,957
CHIEFS OFFICE MAWELA	THE COOPERATIVE BANK			862
TOLOSO AM...	THE COOPERATIVE BANK	O1141669173800	3,823	1,199,562

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BISUNU AP LINE	THE COOPERATIVE BANK	O1141669384800	953	1,475
CHIEFS OFFICE SIRISIA	THE COOPERATIVE BANK	O1141535869200	1,285	1,764
NAMUBILA AP LINE	THE COOPERATIVE BANK		14,512	-
CHIEFS OFFICE MALAKISI	THE COOPERATIVE BANK			-
LWAKHAKHA AP LINE	THE COOPERATIVE BANK	O1141669182300	953,088	5,562
LWANDANYI DIVISION H/Q	THE COOPERATIVE BANK		1,100	-
KAPTANAI PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049678200	365	875
KOLANI PRIMARY SCHOOL	THE COOPERATIVE BANK	O114101511900		
SIBUMBA PRIMARY SCHOOL	THE COOPERATIVE BANK			338
BISUNU FRIENDS PR SCH	THE COOPERATIVE BANK			499
CHONGOYI PRIMARY SCH	THE COOPERATIVE BANK	1141049006900	285	1,065
SIBANGA PRIMARY	THE COOPERATIVE BANK	O1141049668400	12,312	12,901
NDAKARU S.A PRIMARY SCH	THE COOPERATIVE BANK	1141669577000	40,675	75
MALINDA S.A PRIMARY SCH	THE COOPERATIVE BANK	O1141049422900	516,350	2,879
TAMLEGA PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141011612900	350	1,180
NAMWESI PRIMARY SCHOOL	THE COOPERATIVE BANK	1141050151700		-
TORORO PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049310000	7,182	1,583
ACK BUTONGE PRIMARY SCH	THE COOPERATIVE BANK	O1141011495100	3,140	4,099
KATOMEI ACK PRIMARY SCH	THE COOPERATIVE BANK	O1141049590000	9,507	9,786
KOMIRIAI PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049876000	688	1,162
KAMUNYONGOLE ACK PR SCH	THE COOPERATIVE BANK	O1139049810700	1,568	2,258
TULIENGE S.A PRIMARY SCH	THE COOPERATIVE BANK	1141409059900	1,611,761	3,815
MASABA PRIMARY SCHOOL	THE COOPERATIVE BANK	O1141049416500	3,113	3,622
KIKAI GIRLS SECONDARY SCH	THE COOPERATIVE BANK	1141668244101	234	-
GEOFF BROWN SEC SCH	THE COOPERATIVE BANK	O1141427492300	685	1,145
ARCH BISHOP WABUKALA SEC	THE COOPERATIVE BANK		114,789	5,960,000
LWANDANYI SECONDARY SCH	THE COOPERATIVE BANK	O1021054857300		-
MARY JENNIFFER YOO SEC SCH	THE COOPERATIVE BANK	O1141281943500		5,332
KARIBUNI GIRLS SEC SCHOOL	THE COOPERATIVE BANK		290	290
NAMANGOFULO SEC SCHOOL	THE COOPERATIVE BANK	O1139049313902	6,842	7,322
NAMWELA SECONDARY SCH	THE COOPERATIVE BANK	O1141049931300	1,897,047	492,842
SIRISIA SPECIAL SCHOOL	THE COOPERATIVE BANK	O1141668643500	68	480,062
MENU FYM PRIMARY SCHOOL	THE COOPERATIVE BANK	O1139049793001	204,865	205,375
BUKOKHOLO GIRLS SEC SCH	THE COOPERATIVE BANK	O1141049372700	8,713	5,942
SIRISIA CDF ENVIRONMENT	THE COOPERATIVE BANK	O1141669472500	765	1,245
AGOSTINO WALUKE PR SCH	THE COOPERATIVE BANK	O1141783032000		-
NAMUTOKHOLO D.E.B PR SCH	THE COOPERATIVE BANK	O1141049270700	3,773	4,252
BISUNU PRIMARY SCHOOL	THE COOPERATIVE BANK	1141011506600	20	-
KIBINDOI S.A PRIMARY SCH	THE COOPERATIVE BANK			270

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KABURWET PRIMARY SCHOOL	THE COOPERATIVE BANK		162,313	2,912
CHENJENI PRIMARY SCHOOL	THE COOPERATIVE BANK	1141049322300	1,569	2,049
NABULOOL PRIMARY SCHOOL	THE COOPERATIVE BANK	1141290361600	1,394,786	-
NAMANGCULO PR SCH	THE COOPERATIVE BANK			1,265
NDAKARU SECONDARY SCH	THE COOPERATIVE BANK	1141050288600	11,423	12,382
MALAKISI MUSLIM PR SCHOOL	THE COOPERATIVE BANK	01141049257300	418,077	19,156
MUANDA SA PRIMARY SCH	THE COOPERATIVE BANK	01141049111000	3,640	4,120
ST AUGUSTINE ST ABICHA SEC	THE COOPERATIVE BANK	01139409174000	14,755	
TULIENGE GIRLS SEC SCHOOL	THE COOPERATIVE BANK	01141290090800	113,060	
BISHMECHUWA MAENI PR. SCH	THE COOPERATIVE BANK	01141783388900	174,417	
TOTAL			15,869,525	21,417,645

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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)
1.0	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.	Forwarded to the external auditors for resolution	December 2021
2.0	Unsupported Expenditure	The management has acknowledged your audit observations. The supporting documents are available for audit verification.	Forwarded to the external auditors for resolution	December 2021
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.	Forwarded to the external auditors for resolution	December 2021
4.0	Project Implementation status	The management acknowledges your audit 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.	Forwarded to the external auditors for resolution	December 2021
	Law the constitution of the Board	The management acknowledges your audit observations. The amendments have been done and the amended copies are available for audit verification.	Forwarded to the external auditors for resolution	December 2021