

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

NATIONAL ASSEMBLY
PAPERS Laid

DATE: 23 FEB 2023

THURSDAY

Member of Majority

Party (Lem)

Joyce Kemerelle



MALAVA 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)

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Malava 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	Collins Obuya
2.	Sub-County Accountant	Lencer Odira
3.	Chairman NGCDFC	Festus Mmasi
4.	Member NGCDFC	Everline Simwa

(d) Fiduciary Oversight Arrangements

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

(e) Malava Constituency NGCDF Headquarters

P.O. Box 281-50103
NGCDF House
Off Kakamega-Webuye Road next to Malava Market
Malava, KENYA

(f) Malava Constituency NGCDF Contacts

Telephone: (254) 0721901620
E-mail: cdmalava@ngcdf.go.ke
Website: www.cdf.go.ke

(g) Malava Constituency NGCDF Bankers

Co-operative Bank of Kenya Ltd
Kakamega Branch
P.o Box
KAKAMEGA

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



*Festus Newton Mmasi
Chairman
Malava NGCDF*

The constituency currently has 147 Primary and 50 Secondary schools in the public sector. It is one of the third highly populated constituencies and above all, a purely rural constituency. Owing to this, there is heavy pressure on the available funds in terms of infrastructure development as well as education bursary needs. It is in fact the largest constituency in Kakamega County.

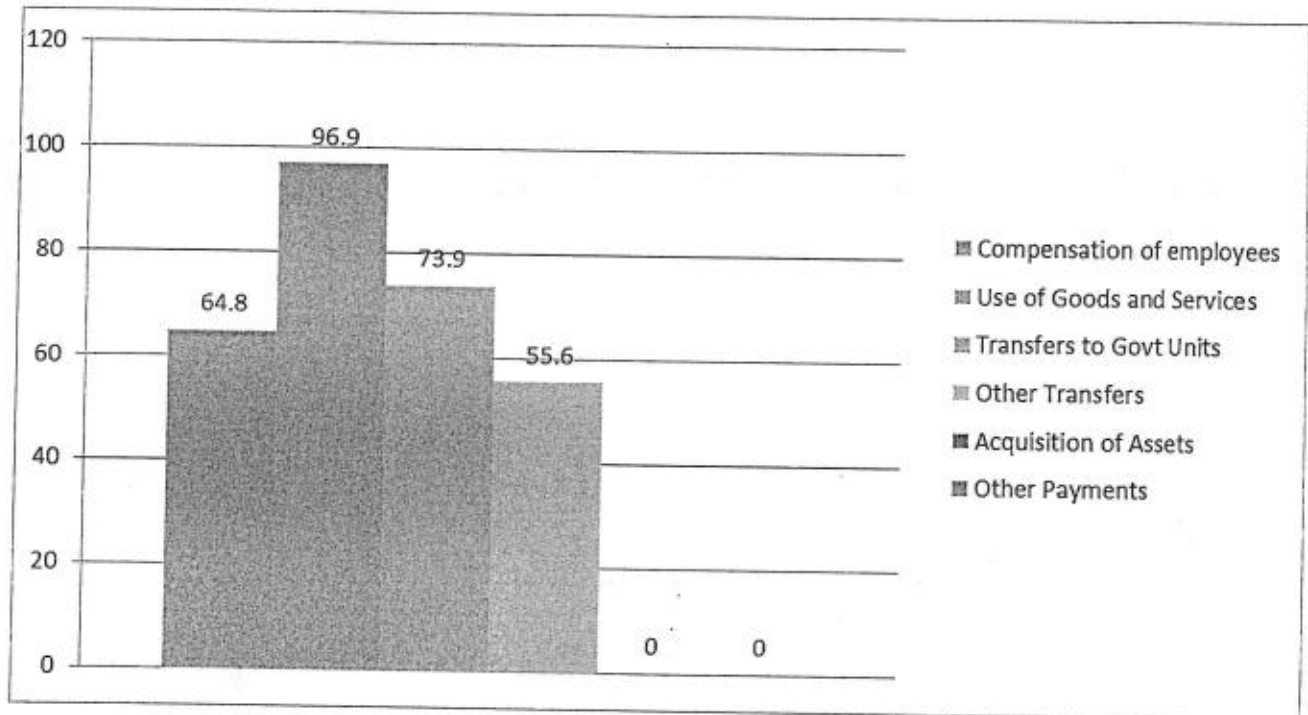
Financial report

The constituency received Ksh.92,000,000 out of Ksh.137,088,879 meant for Financial year 2020/2021. There was a balance brought forward of Ksh.4,092,078 and also received Ksh.39,367,724 being part of 2019/2020 Financial year giving us a total of Ksh.135,459,802 as available funds. The total payments for the financial year amounted to Ksh.122,116,956

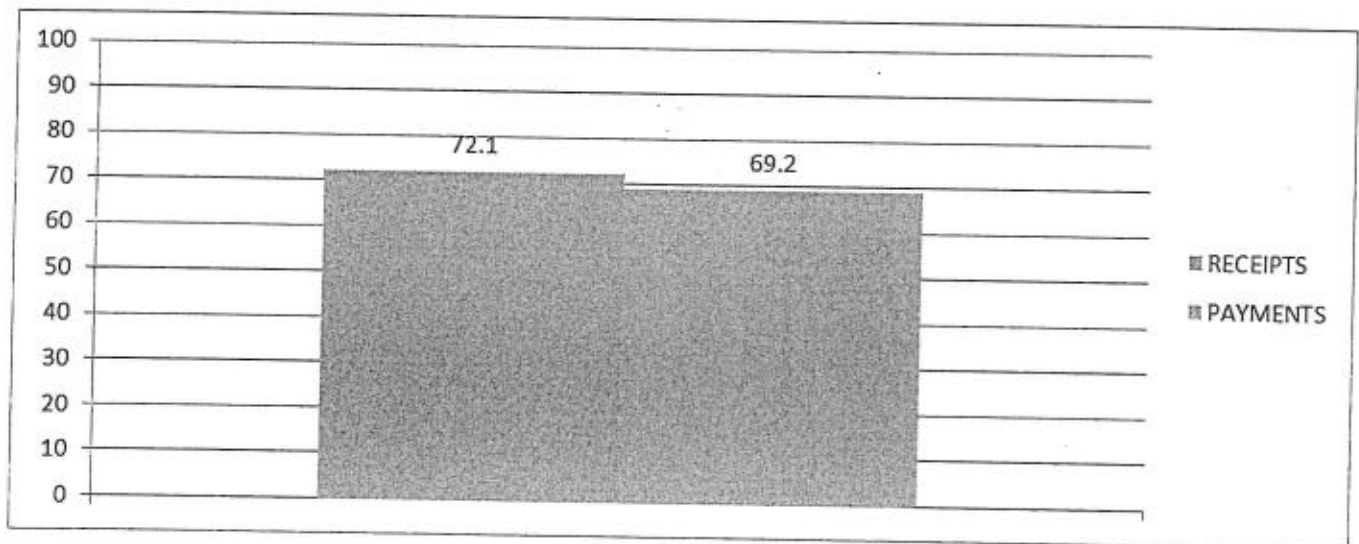
To ensure reduced risks of funds misappropriation by the project implementers, we have strictly adhered to the use of the Inspection and Acceptance certificate which is duly signed by the institution's management and NG-CDF representative/ clerk of works. The cheques are only cleared after presentation of the bank payment schedule duly signed by the Fund Account Manager. Owing to some cases of non-adherence by PMCs to the set down guidelines, the NGCDF Committee approved the Fund Account Manager to be a mandatory Signatory on all PMC accounts which has greatly borne positive results.

The committee was able to train the PMCs and contractors once more so as to ensure proper project implementation and accountability. All projects were implemented under full contract by use of already prequalified contractors by the Malava NG-CDFC or the National Government Sub County Procurement Units.

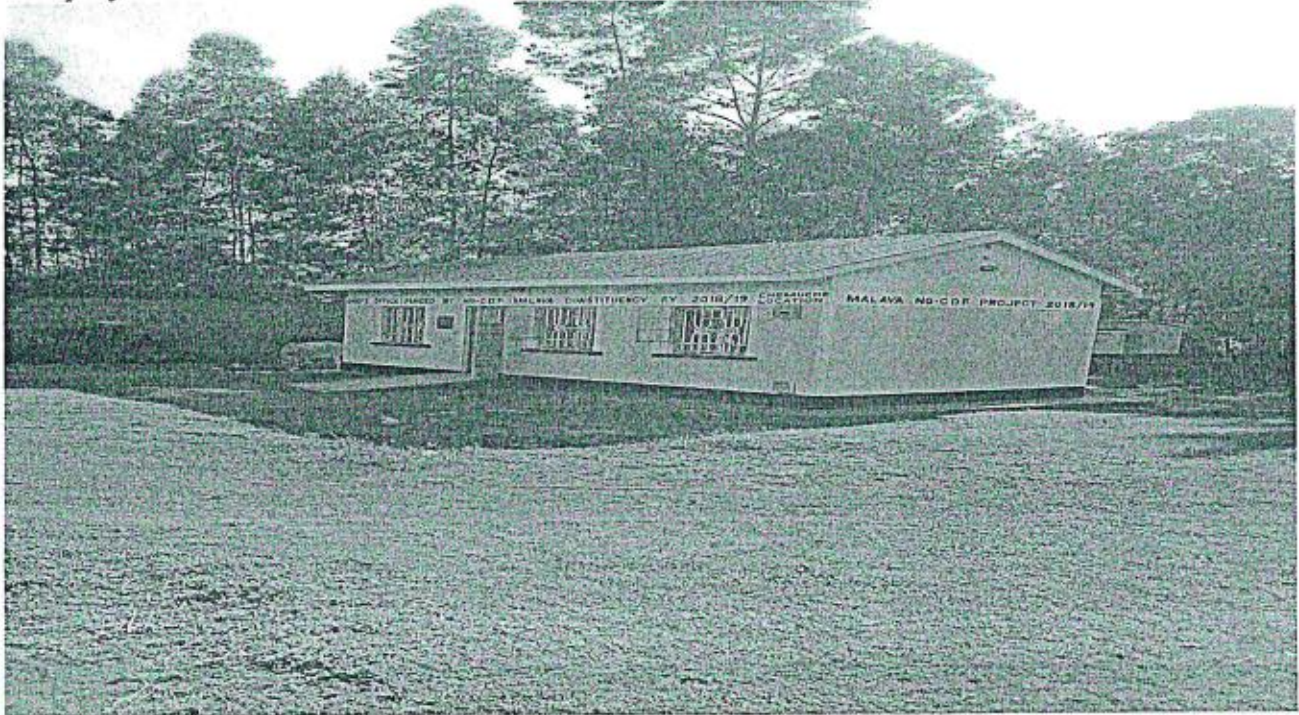
Graphical Representation of Expenditure in percentage



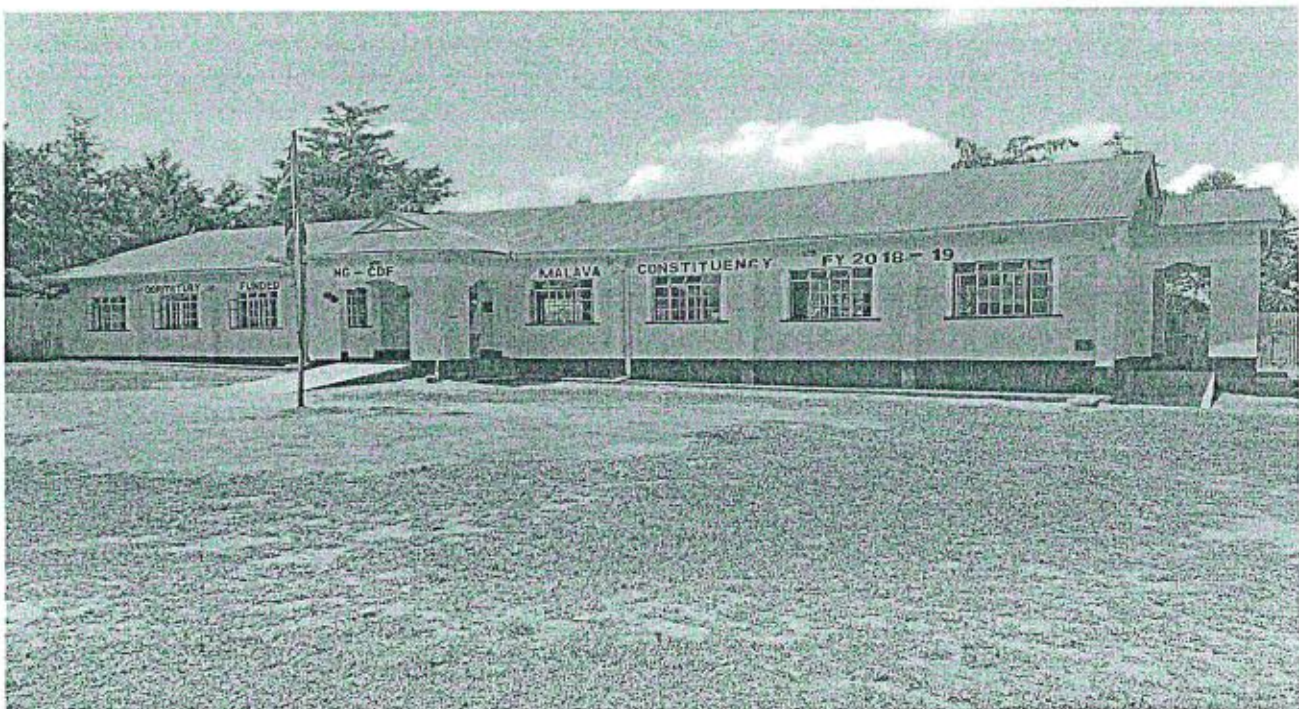
Graphical Representation of Receipts and Expenditure in percentage



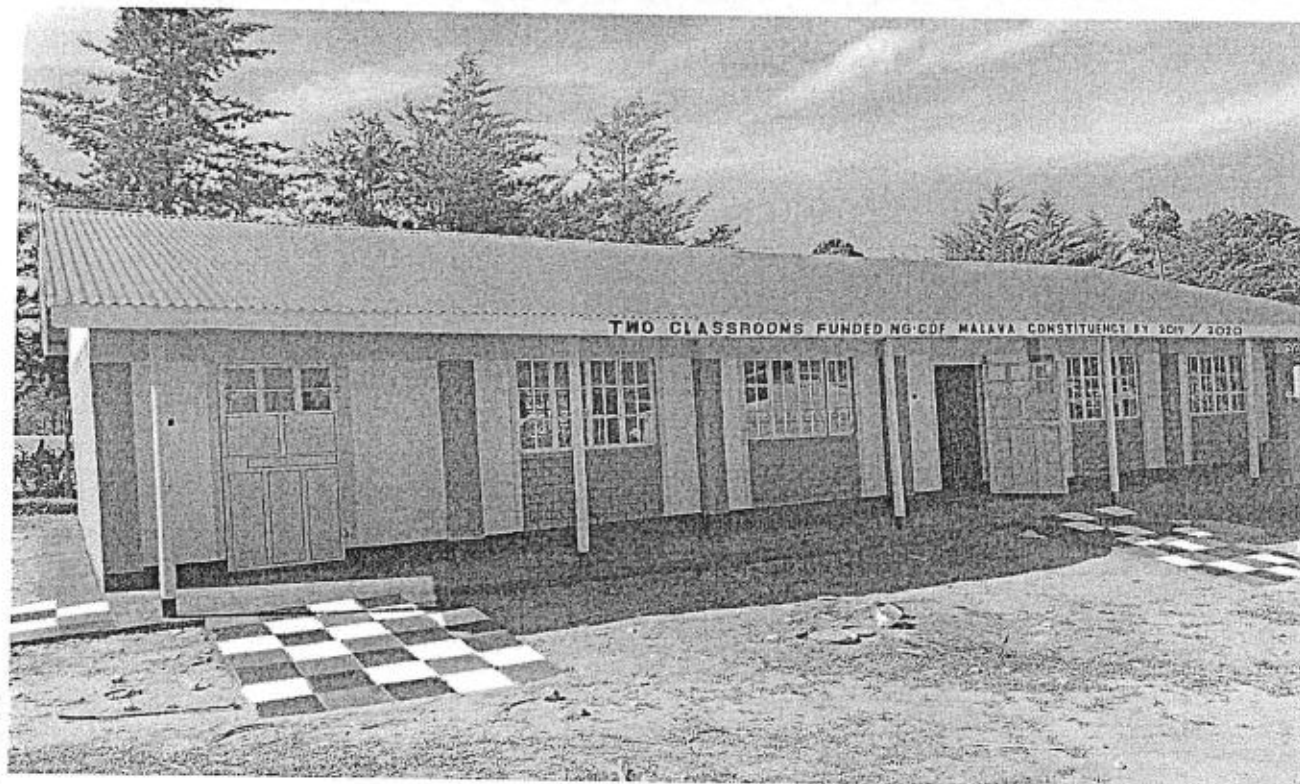
Best projects for the Financial Year 2020/2021



Chemuche Location construction of Chief's office funded by Malava NGCDF Financial Year 2020/2021



Silungai Boys High School construction of Dormitory funded by Malava NGCDF Financial Year 2020/2021



Sawawa Secondary School construction of 2 classrooms funded by Malava NGCDF Financial Year 2020/2021



Kakoyi Primary School construction of Administration Block funded by Malava NGCDF Financial Year 2020/2021

Emerging Issues

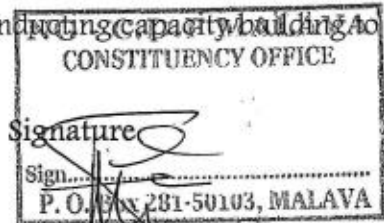
1. Heavy rainfall in the constituency throughout the year making classroom roofs to be blown off by strong winds and pit latrines sinking.
2. Difficulty in accessing the projects due to poor roads as a result of the heavy rainfall and the wide area coverage
3. Very high population hence increased need for infrastructural developments in both the education and security sectors

Implementation challenges

1. Shortage of Public Works Officers in the County
2. Lack of sufficient financial and technical knowledge among the PMCs
3. Hostility of the locals demanding for jobs at the sites

Remedies to the challenges

1. Proper planning by the project implementers to ensure we share the scarce Technical personnel
2. Use of our Clerk of Works who has the relevant expertise to guide the PMCs
3. Conducting capacity building to the PMCs



CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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 NGCDF-Malava Constituency's 2017-2022 strategic plan are to:

- To improve infrastructure in learning institutions and increase enrolment in schools
- To enable constituents access administration and security services
- To improve sanitation in schools and reduce environmental degradation
- To enable youth in the constituency to be self-reliant

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 Program	Objective	Outcome	Indicator	Performance
Education	To improve infrastructure in learning institutions and increase enrolment in schools	Increased number of classrooms in schools. Increased number of students joining Primary, secondary Schools and colleges	<ul style="list-style-type: none"> - Number of usable physical infrastructure built in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels 	In FY 2020/2021 -we constructed 34 classrooms in Primary schools and 14 classrooms in Secondary schools, 4 Dormitories, 4 Administration Blocks, 2 Twin Laboratories, a Library and Multipurpose Hall. -Bursary beneficiaries at all levels were as per the Annual Expenditure Returns

Constituency Program	Objective	Outcome	Indicator	Performance
Security	To enable constituents access administration and security services	Reduced crime rate in the constituency and increased access to Administration services	- Number of police post and Chiefs/Administration offices	In FY 2020/2021 We constructed one chiefs office
Environment	To improve sanitation in schools and reduce environmental degradation	Improved sanitation in learning institutions	- Number of modern toilets constructed in schools	In FY 2020/2021 We constructed 5 modern toilets in schools
Sports	To enable youth in the constituency to be self-reliant	Increased sporting activities	- Sponsor an annual constituency sports tournament	In FY 2020/2021 We sponsored the best secondary schools soccer team in the County

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Malava Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Malava NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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 Malava NG-CDF Committee endeavored to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	To be a leading Constituency in equitable socio-economic development.	What the Constituency aspires to be in the fullness of time.
Mission	To provide servant and visionary leadership, giving policy direction for effective and efficient management of the Fund.	This communicates what the NGCDF Malavadoes to attain sustainable developments
Core Values	Transparency and Accountability, Professionalism and Integrity, Commitment and team work, Neutrality and Objectivity, Timeliness and Excellence, Advocacy for participatory approach.	These are the norms , principles and beliefs that the NGCDF Malava upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and

outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring.

2. ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Malava NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations.

Our Environmental Policy

In this policy statement Malava NG-CDF commits to:

Comply with all relevant environmental legislation, regulations and approved codes of practice

Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water

Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources

Managing and disposing of all wastage in a responsible manner;

Providing training for our CDFO and staff so that we all work in accordance with this and within an environmentally aware culture

Regularly communicating our environmental performance to our employees and other significant stakeholders

Developing our management processes to ensure that environmental factors are considered during planning and implementation

Monitoring and continuously improving our environmental performance.

Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

Malava NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	Promote environmental awareness through sensitizing the Malava NG-CDFO, NG-CDF staff and PMCs on best conservation practices To encourage Malava NG-CDFO, staff, and other stakeholders, through communication on behavior change
Conservation of Energy and	To maximize use of available technologies to remove the need to use paper

Resources	<p>To encourage our clients to engage with us using electronic means where possible</p> <p>To maximize on rain water harvesting</p> <p>To make energy efficiency a key factor in the selection of any new energy devise being purchased</p> <p>To invest in available energy saving technologies and devices within our existing premises</p>
Environmental Protection and Conservation	<p>To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</p> <p>To encourage tree planting in the constituency to improve the forest cover.</p> <p>To promote use of volt guards to control power surges</p>
Pollution Control and Waste Management	<p>To ensure segregation of waste</p> <p>To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</p>

3. EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

NGCDF Malava Constituency has put in place a robust recruitment, selection and placement procedures in line with the Employment Act.

It also caters for the health, safety and well-being of the office staff.

The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

Persons Living with Disability

Persons living with Disability both staff and Constituents welfare is taken care of by ensuring that they can access the office and other important facilities easily.

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Malava NG-CDF came up with a service charter and the complaints handling policy, principles and procedures. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

Providing information helps them understand the issues, options, and solutions available for the projects

Consulting with the public aids in obtaining their feedback on alternatives or decisions

Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable .

Public Awareness

Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.

Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.

Increase public participation at all stages of project cycle funded under NG-CDF kitty

Identify control and report any irregularities witnessed during NG-CDF project implementation

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

Approval of the financial statements

The NGCDF- Malava Constituency financial statements were approved and signed by the Accounting Officer on 30. 08. 2021.


Chairman NGCDF Committee
Festus Newton Mmasi


Sign.....
P. O. Box 281-50103, MALAVA


Fund Account Manager
Collins Tasisio Obuya



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MALAVA 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 - Malava Constituency set out on pages 19 to 57, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Malava 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. Unsupported Project Management Committee (PMC) Account Balances

The financial statements and as disclosed in Note 10 to the financial statements reflects Project Management Committee (PMC) account balances totalling Kshs.7,351,363 as detailed in Annex 3 to the financial statements. However, bank reconciliation statements and cash books in support of these balances were not provided for audit.

In the circumstance, the accuracy of the Project Management Committee account balances of Kshs.7,351,363 as at 30 June, 2021, could not be confirmed.

2. Failure to Update the Assets Register

The summary of fixed assets register under Annex 4 to the financial statements reflects assets balance of Kshs.33,028,849 as at 30 June, 2021. However, the Fund Management did not provide a comprehensive fixed Assets Register indicating date of purchase, serial number, supplier and location.

In the circumstances, the accuracy, completeness, existence and fair value of the assets totalling Kshs.33,028,849 reflected in Annex 4 to the financial statements 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 - Malava Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation indicates that during the year under review, the Fund had a final receipt approved budget of Kshs.180,548,681 to fund its operations and activities. However, the Fund realized actual receipts of Kshs.135,459,802 resulting to underfunding of Kshs.45,088,879 or 25%. Similarly, the Fund spent an amount of Kshs.122,116,956 against an approved budget of Kshs.180,548,681 resulting in an under-expenditure of Kshs.58,431,725 or 32% of the budget.

The underfunding and underperformance affected the execution of planned activities and delivery of services to the public.

2. Project Implementation Status

Review of the project implementation status (PIS) report as at 30 June, 2021, revealed that the Fund had planned to implement seventy-seven (77) projects at a cost of Kshs.151,465,621. However, according to the PIS, thirty-eight (38) projects costing Kshs.60,849,315 had been completed, nine (9) projects costing Kshs.47,364,284 were on-going and at various levels of completion, while thirty (30) projects costing Kshs.43,252,022 had not commenced. Management did not provide and reason on why the same had not commenced.

Non-implementation of projects as planned is an indication that the residents of Malava Constituency did not receive value from the unimplemented projects.

3. Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved the issues as in disclosed in the progress on follow up of auditor recommendations on page 52 of the financial statements.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 National Government 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 the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

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

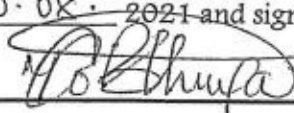
05 September, 2022


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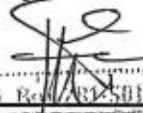
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	131,367,724	99,150,000
TOTAL RECEIPTS		131,367,724	99,150,000
PAYMENTS			
Compensation of employees	2	4,164,855	2,541,156
Use of goods and services	3	8,835,926	10,976,027
Transfers to Other Government Units	4	67,739,771	56,850,000
Other grants and transfers	5	41,376,404	27,083,387
TOTAL PAYMENTS		122,116,956	97,450,570
SURPLUS/(DEFICIT)		9,250,768	1,699,430

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Malava Constituency financial statements were approved on 30.08.2021 and signed by:


Fund Account Manager
Collins Tasisio Obuya


National Sub-County
Accountant
Lencer Akoth Odira
ICPAK M/No: 13306

NG - C.D.F MALAVA
Chairman NG-CDF Committee

Festus Newton Mmasi

FUND ACCOUNT MANAGER
NG - CDF, MALAVA

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	6	13,342,846	4,092,078
Total Cash and Cash Equivalents		13,342,846	4,092,078
TOTAL FINANCIAL ASSETS		13,342,846	4,092,078
NET FINANCIAL ASSETS		<u>13,342,846</u>	<u>4,092,078</u>
REPRESENTED BY			
Fund balance b/fwd	7	4,092,078	2,392,648
Surplus/Deficit for the year		9,250,768	1,699,430
NET FINANCIAL POSITION		<u>13,342,846</u>	<u>4,092,078</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Malava Constituency financial statements were approved on 30.08.2021 and signed by:

Fund Account Manager
Collins Tasisio Obuya

National Sub-County
Accountant
Lencer Akoth Odira
ICPAK M/No: 13306

Chairman NGCDF Committee
Festus Newton Mmasi

FUND ACCOUNT MANAGER
NG-CDF, MALAVA



Malava Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	131,367,724	99,150,000
Total receipts		131,367,724	99,150,000
Payments for operating activities			
Compensation of Employees	2	4,164,855	2,541,156
Use of goods and services	3	8,835,926	10,976,027
Transfers to Other Government Units	4	67,739,771	56,850,000
Other grants and transfers	5	41,376,404	27,083,387
Total payments		122,116,956	97,450,570
Total Receipts Less Total Payments		9,250,768	1,699,430
Net cash flow from operating activities		9,250,768	1,699,430
NET INCREASE IN CASH AND CASH EQUIVALENT		9,250,768	1,699,430
Cash and cash equivalent at BEGINNING of the year	7	4,092,078	2,392,648
Cash and cash equivalent at END of the year	6	<u>13,342,846</u>	<u>4,092,078</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Malava Constituency financial statements were approved on 30.08.2021 and signed by:

Fund Account Manager
 Collins Tasisio Obuya

National Sub-County
 Accountant
 Lencer Akoth Odira
 ICPAK M/No: 13306

Chairman NG-CDE Committee
 Festus Newton Mmasi

FUND ACCOUNT MANAGER
 NG-CDF, MALAVA

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			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	4,092,078	39,367,724	180,548,681	135,459,802	45,088,879	75%
TOTALS	137,088,879	4,092,078	39,367,724	180,548,681	135,459,802	45,088,879	75%
PAYMENTS							
Compensation of Employees	3,434,880	1,949,089	-	5,383,969	4,164,855	1,219,114	77%
Use of goods and services	8,903,119	83,895	-	8,987,014	8,835,926	151,088	98%
Transfers to Other Government Units	80,699,315	-	20,081,356	100,780,671	67,739,771	33,040,900	67%
Other grants and transfers	44,051,565	2,038,983	19,286,368	65,376,916	41,376,404	24,000,512	63%
Acquisition of Assets	-	20,111	-	20,111	-	20,111	0%
TOTALS	137,088,879	4,092,078	39,367,724	180,548,681	122,116,956	58,431,725	68%

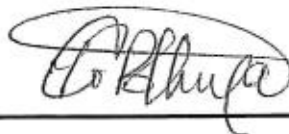
***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

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- i. *The underutilisation in the compensation of employees is as a result of the provision for staff gratuity which shall be paid in the subsequent financial year after lapse of staff contracts.*
- ii. *The underutilisation in the Transfers to other government units is as a result of the long procurement process involved in the purchase of 3 school buses.*
- iii. *The underutilisation in Other Grants and Transfers is as a result of late receipt of funds meant for Bursaries which were received towards the closure of the financial year.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	58,431,725
Less undisbursed funds receivable from the Board as at 30 th June 2021	(45,088,879)
	13,342,846
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	13,342,846


The NGCDF-Malava Constituency financial statements were approved on 30.08.2021 and signed by:


Fund Account Manager
Collins Tasisio Obuya

FUND ACCOUNT MANAGER
 NG - CDF, MALAVA

SUB-COUNTY ACCOUNTANT
 KAKAMEGA NORTH
 P.O. 325 - 50103
 MALAVA

National Sub-County
Accountant
Lencer Akoth Odira
ICPAK M/No: 13306


Chairman NGCDF Committee
Festus Newton Mmasi

NGCDF MALAVA
 CONSTITUENCY OFFICE
 Sign
 P.O. Box 261-50103, MALAVA

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,434,880	1,949,089	-	5,383,969	4,164,855	1,219,114
1.2 Committee allowances	2,090,000	16,581	-	2,106,581	2,018,070	88,511
1.3 Use of goods and services	2,700,453	29,788	-	2,730,241	2,696,090	34,151
Total	8,225,333	1,995,458	-	10,220,791	8,879,015	1,341,776
2.0 Monitoring and evaluation						
2.1 Capacity building	500,000	-	-	500,000	500,000	-
2.2 Committee allowances	2,110,000	25,534	-	2,135,534	2,119,100	16,434
2.3 Use of goods and services	1,502,666	11,992	-	1,514,658	1,502,666	11,992
Total	4,112,666	37,526	-	4,150,192	4,121,766	28,426
3.0 Emergency						
3.1 Primary Schools	7,192,207	-	1,016,569	8,208,776	4,770,000	3,438,776
Total	7,192,207	-	1,016,569	8,208,776	4,770,000	3,438,776
4.0 Bursary and Social Security						
4.1 Secondary Schools	18,002,158	-	400,000	18,402,158	27,358,000	(8,955,842)
4.2 Tertiary Institutions	13,000,000	-	269,799	13,269,799	5,474,702	7,795,097
4.4 Special Needs	4,000,000	2,038,983	-	6,038,983	3,023,702	3,015,281

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	35,002,158	2,038,983	669,799	37,710,940	35,856,404	1,854,536
5.0 Sports						
Lugusi Secondary School	200,000	-	100,000	300,000	-	300,000
Total	200,000	-	100,000	300,000	-	300,000
6.0 Environment						
Shamoni Primary School	200,000		-	200,000		200,000
Total	200,000	-	-	200,000	-	200,000
7.0 Primary Schools Projects						
Bisunu Primary School	400,000	-	1,000,000	1,400,000	1,400,000	-
Bulupi Primary School	200,000	-	-	200,000	200,000	-
Chegulo Primary School	200,000	-	-	200,000	200,000	-
Kakoyi Primary School	200,000	-	-	200,000	200,000	-
Lukala Primary School	500,000	-	1,000,000	1,500,000	1,500,000	-
Lukova Primary School	550,000	-	-	550,000	-	550,000
Lunyu Primary School	250,000	-	-	250,000	250,000	-
Lurale Primary School	500,000	-	1,000,000	1,500,000	1,500,000	-
Malava Primary School	2,899,315	-	-	2,899,315	2,899,315	-
Malichi Primary School	400,000	-	500,000	900,000	900,000	-

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mukavakava Primary School	400,000	-	-	400,000	400,000	-
Mukhuyu Primary School	200,000	-	500,000	700,000	700,000	-
Mukongolo Primary School	200,000	-	-	200,000	200,000	-
Musidi Primary School	100,000	-	500,000	600,000	500,000	100,000
Namatala Primary School	500,000	-	1,000,000	1,500,000	1,500,000	-
Namushiya Primary School	500,000	-	1,000,000	1,500,000	1,500,000	-
Shanda Primary School	750,000	-	1,100,000	1,850,000	1,850,000	-
Tumbeni Primary School	500,000	-	1,000,000	1,500,000	1,500,000	-
Bwanga Primary School	900,000	-	-	900,000	-	900,000
Cheptuli Primary School	900,000	-	-	900,000	-	900,000
Chombeli Primary School	1,800,000	-	-	1,800,000	-	1,800,000
Fuvale Primary School	600,000	-	-	600,000	-	600,000
Ikoli Primary School	2,700,000	-	-	2,700,000	2,700,000	-
Isanjiro Primary School	900,000	-	-	900,000	-	900,000
Kokoyo Primary School	900,000	-	-	900,000	-	900,000
Lukhokho Primary School	1,600,000	-	-	1,600,000	-	1,600,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Lutali Primary School	900,000	-	-	900,000	900,000	-
Mahira Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Mahusi Primary School	900,000	-	-	900,000	-	900,000
Makhwabuye Primary School	900,000	-	-	900,000	-	900,000
Manguliro Primary School	4,000,000	-	-	4,000,000	-	4,000,000
Masungutsa Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Mukhungula Primary School	900,000	-	900,000	1,800,000	1,800,000	-
Mukoko Primary School	900,000	-	-	900,000	1,800,000	(900,000)
Munanga Primary School	900,000	-	-	900,000	-	900,000
Muriola Primary School	900,000	-	-	900,000	-	900,000
Mutoto Primary School	900,000	-	-	900,000	-	900,000
Mutsuma Primary School	900,000	-	-	900,000	900,000	-
Samitsi Primary School	900,000	-	-	900,000	900,000	-
Shilongo Primary School	900,000	-	-	900,000	-	900,000
Shirulo Primary School	800,000	-	-	800,000	-	800,000
Shivanga Primary School	600,000	-	-	600,000	-	600,000

Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Shivikhwa Primary School	1,150,000	-	900,000	2,050,000	1,400,000	650,000
Silungai Primary School	900,000	-	900,000	1,800,000	1,800,000	-
St. Martin Primary School	900,000	-	900,000	1,800,000	1,800,000	-
Teresia Primary School	900,000	-	-	900,000	-	900,000
Wavoka Primary School	900,000	-	-	900,000	-	900,000
Bunuku Primary School	-	-	800,000	800,000	800,000	-
Samitsi Special School	-	-	3,500,000	3,500,000	3,500,000	-
Shamoni Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Total	42,399,315	-	17,500,000	59,899,315	37,699,315	22,200,000
8.0 Secondary Schools Projects						
Lwanda K Secondary School	100,000	-	2,000,000	2,100,000	2,100,000	-
Malava Boys Secondary School	500,000	-	-	500,000	500,000	-
Matete Secondary School	4,700,000	-	-	4,700,000	4,700,000	-
Matioli Secondary School	4,700,000	-	-	4,700,000	4,700,000	-
Mugai Secondary School	700,000	-	-	700,000	700,000	-
Bukhanga Secondary School	7,000,000	-	-	7,000,000	-	7,000,000
Bulupi Secondary School	7,000,000	-	-	7,000,000	-	7,000,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
Chevos Secondary School	900,000	-	1,781,356	2,681,356	1,341,966	1,339,390
Kakoyi Secondary School	7,000,000	-	-	7,000,000	-	7,000,000
Kimangeti Girls Secondary School	1,600,000	-	-	1,600,000	-	1,600,000
Lukala Secondary School	900,000	-	-	900,000	-	900,000
Mahira Secondary School	900,000	-	-	900,000	900,000	-
Matsakha Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Shivanga Secondary School	900,000	-	-	900,000	900,000	-
Kimangeti Boys Secondary School	-	-	4,500,000	4,500,000	4,500,000	-
Namatala Girls Secondary School	-	-	4,500,000	4,500,000	4,500,000	-
Shiandiche Secondary School	-	-	3,500,000	3,500,000	3,500,000	-
Total	38,300,000	-	16,281,356	54,581,356	28,341,966	26,239,390
9.0 Tertiary institutions Projects						
Malava KMTc	-	-	3,800,000	3,800,000	1,698,490	2,101,510
Total	-	-	3,800,000	3,800,000	1,698,490	2,101,510
10.0 Security Projects						
Kuvasali Police Post	707,200	-	-	707,200	-	707,200
Shivanga Chief's Office	750,000	-	-	750,000	750,000	-
Total	1,457,200	-	-	1,457,200	750,000	707,200

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.0 Acquisition of assets						
11.3 Purchase of furniture and equipment	-	20,111	-	20,111		20,111
Total	-	20,111	-	20,111	-	20,111
Total	137,088,879	4,092,078	39,367,724	180,548,681	122,116,956	58,431,725

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash 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 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 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE Date	2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
B041119	23.12.2019		4,000,000
B047784	23.12.2019		16,000,000
B047836	18.02.2020		7,000,000
B049366	12.03.2020		15,000,000
B104390	02.04.2020		15,000,000
B096604	14.04.2020		11,000,000
B096789	08.06.2020		1,150,000
B096766	08.06.2020		30,000,000
B096905	22.07.2020	5,000,000	
B104636	02.09.2020	20,000,000	
A823671	23.09.2020	14,367,724	
B124600	06.01.2021	9,000,000	
B119554	10.03.2021	8,500,000	
B119944	19.03.2021	12,000,000	
B128187	23.03.2021	6,900,000	
B128499	26.03.2021	7,000,000	
B132242	06.04.2021	6,000,000	
B138910	27.04.2021	12,000,000	
B126204	17.05.2021	7,000,000	
B126499	21.05.2021	11,600,000	
B140642	18.06.2021	12,000,000	
TOTAL		131,367,724	99,150,000

2. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020	2019-2020
		Restated	As per Certificate
	Kshs	Kshs	Kshs
NG-CDFC Basic staff salaries	2,343,440	2,136,190	2,136,190
Basic wages of casual labour	120,000	-	-
Personal allowances paid as part of salary			284,966
Leave allowance	35,000	35,000	-
Other personnel payments	81,000	249,966	-
Gratuity to contractual employees	1,457,975	-	-
Employer Contributions Compulsory national social security schemes	127,440	120,000	120,000
Total	4,164,855	2,541,156	2,541,156

Being itemization of Personal Allowances paid as part of salary which was initially a lump sum figure

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	351,897	316,566
Communication, supplies and services	308,840	281,327
Domestic travel and subsistence	2,119,100	3,876,700
Training expenses	-	250,000
Hospitality supplies and services	514,890	611,439
Commitee allowance	2,018,070	2,405,388
Office and general supplies and services	1,974,076	1,911,295
Fuel , oil & lubricants	750,000	797,392
Other operating expenses	232,550	301,025
Routine maintenance - vehicles and other transport equipment	383,383	224,895
Routine maintenance- other assets	183,120	-
TOTAL	8,835,926	10,976,027

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	37,699,315	25,750,000
Transfers to secondary schools (see attached list)	28,341,966	31,100,000
Transfers to tertiary institutions (see attached list)	1,698,490	-
TOTAL	67,739,771	56,850,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,358,000	100,000
Bursary – tertiary institutions (see attached list)	5,474,702	11,784,310
Bursary – special schools (see attached list)	3,023,702	1,358,000
Security projects (see attached list)	750,000	7,250,000
Sports projects (see attached list)	-	200,000
Environment projects (see attached list)	-	150,000
Emergency projects (see attached list)	4,770,000	6,241,077
Total	41,376,404	27,083,387

6. CASH BOOK BANK BALANCE

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Cooperative Bank, A/C no.01141165163100, KES</i>	13,342,846	4,092,078
Total	13,342,846	4,092,078

7. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	4,092,078	2,392,648
Total	4,092,078	2,392,648

NOTES TO THE FINANCIAL STATEMENTS (Continued)

OTHER IMPORTANT DISCLOSURES

8. PENDING STAFF PAYABLES (See Annex 1)

	2020-2021	2019-2020	2019-2020
		Restated	As per Certificate
	Kshs	Kshs	Kshs
NGCDFC Staff	393,390	1,213,805	1,213,850
	393,390	1,213,805	1,213,850

Being an error of transposition where Ksh. 1,213,805 was misrepresented as Ksh. 1,213,850

9. UNUTILIZED FUND (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,219,114	1,382,564
Use of goods and services	151,088	350,420
Amounts due to other Government entities (see attached list)	33,040,900	20,081,356
Amounts due to other grants and other transfers (see attached list)	24,000,512	21,625,351
Acquisition of assets	20,111	20,111
	58,431,725	43,459,802

10. PMC account balances (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	7,351,363	11,380,523
	7,351,363	11,380,523

Malava Constituency

**National Government Constituencies Development Fund (NGCDF)
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ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
Bonface Wekesa	Accounts Assistant	01.07.2019	156,240	Gratuity
Ian Lavusa Madaga	Clerk of Works	01.02.2021	32,550	Gratuity
Jane Chisika Mutili	Secretary	01.02.2021	29,450	Gratuity
Thomas Masai Werashipala	Driver	01.02.2021	27,900	Gratuity
David Jomo Lumbasi	Projects Co-ordinator	01.02.2021	27,900	Gratuity
Shadrack Lusala Mukwe	Receptionist	01.02.2021	24,800	Gratuity
Isabella Ingatina Amisi	Messenger	01.02.2021	24,800	Gratuity
Nathan Lumuli Lumbasi	Groundsman	01.02.2021	23,250	Gratuity
James Sioma Simon	Security Guard	01.02.2021	23,250	Gratuity
Manase Burudi Shatuma	Security Guard	01.02.2021	23,250	Gratuity
Sub-Total			393,390	
Grand Total			393,390	

*Malava Constituency
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ANNEX 2 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		1,219,114	1,949,089	
Use of goods & services		151,088	83,895	
Amounts due to other Government entities				
Lukova Primary School	Completion of Administration Block	550,000		
Musidi Primary School	Renovation of Classroom	100,000		
Bwanga Primary School	Construction of one Classroom	900,000		
Cheptuli Primary School	Construction of one classroom	900,000		
Chombeli Primary School	Renovation of 5 classrooms	1,800,000		
Fuvale Primary School	Renovation of 2 classrooms	600,000		
Isanjiro Primary School	Construction of 1 classroom	900,000		
Kokoyo Primary School	Construction of 1 classroom	900,000		
Lukohokho Primary School	Purchase of 2 acre land	1,600,000		
Mahusi Primary School	Construction of 1 Classroom	900,000		
Makhwabuye Primary School	Construction of 1 classroom	900,000		
Mangyuliro Primary School	Construction of Administration Block	4,000,000		
Masungutsa Primary School	Purchase of 2 acre land	1,600,000		
Munanga Primary School	Construction of 1 Classroom	900,000		
Muriola Primary School	Construction of 1 classroom	900,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Shilongo Primary School	Construction of 1 classroom	900,000		
Shirulo Primary School	Purchase of 1 acre land	800,000		
Shivanga Primary School	Renovation of 2 Classrooms	600,000		
Shivikhwa Primary School	Completion of 1 Classroom	650,000		
Teresia Primary School	Construction of 1 classroom	900,000		
Wavoka Primary School	Construction of 1 classroom	900,000		
Bukhakunga Secondary School	Purchase of School Bus	7,000,000		
Bulupi Secondary School	Purchase of School Bus	7,000,000		
Chevosu Secondary School	Construction of 2 classrooms	1,339,390		
Kakoyi Secondary School	Purchase of School Bus	7,000,000		
Kimangeti Girls Secondary School	Purchase of 2 acre land	1,600,000		
Lukala Secondary School	Construction of 1 classroom	900,000		
Matsakha Secondary School	Completion of Dormitory	1,400,000		
Malava KMTC	Construction of 2 Classrooms	2,101,510		
Sub-Total		50,540,900	20,081,356	
Amounts due to other grants and other transfers				
Emergency	Emergency Fund	3,438,776		
Bursary Special Needs	Payment of fees to needy students	1,854,536		
Sports	Purchase of Sports equipment	300,000		
Environment	Construction of Pit latrine	200,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Security	Completion of Police Post	707,200		
	Sub-Total	6,500,512	21,325,351	
Acquisition of assets		20,111		
Others (<i>specify</i>)				
	Sub-Total	20,111	20,111	
Funds pending approval				
	Grand Total	58,431,725	43,459,802	

Malava Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2021**

NO	PMC NAME	Bank	Account Number	Bank Balance As At 30 June 2021	Bank Balance As At 30 June 2020
1.	Bisunu Primary School	Co-operative	01139167272600	84	1,463
2.	Bukhakunga Secondary School	Co-operative	01139098255202	3,000	-
3.	Bulupi Primary School	Co-operative	01139098494701	1,205	16,325
4.	Bulupi Secondary School	Co-operative	01139098113302	2,673	-
5.	Bunuku Primary School	Co-operative	01139098489001	1,000	1,000
6.	Burundu Chief's Office	Co-operative	01141804813500	746	74,246
7.	Chegulo Primary School	Co-operative	01139411334600	1,710	37,561
8.	Chemuche Chief's Office	Co-operative	01141804813400	1,845	69,456
9.	Cheptuli Primary School	Co-operative	01139610730300	2,022	-
10.	Chesero Primary School	Co-operative	01139632381700	9,022	93,908
11.	Chimoroni Primary School	Co-operative	01139166903700	1,053	1,053
12.	Chimoroni Secondary School	Co-operative	01139098227403	72,250	116,300
13.	Chombeli Primary School	Co-operative	01139166704300	427	-
14.	Fubuye Primary School	Co-operative	01139098489904	2,906	1,968,688
15.	Fuvale Primary School	Co-operative	01139098495400	2,000	-
16.	Isanjiro Girls Secondary School	Co-operative	01139545084603	107,974	107,974
17.	Isanjiro Primary School	Co-operative	01139166058301	4,745	-
18.	Kakoyi Primary School	Co-operative	01139098489101	8,040	8,040
19.	Kimangeti Girls Secondary School	Co-operative	01139098253003	74,249	-
20.	Kimangeti Primary school	Co-operative	01139098488501	709	709
21.	Kokoyo Primary School	Co-operative	01139804719600	1,120	1,120
22.	Kuvasali Police Post	Co-operative	01141804538400	310,872	310,872
23.	Kuvasali Secondary School	Co-operative	01139098227002	57	116,515
24.	Lukala Primary School	Co-operative	01139098495601	19,343	1,643
25.	Lukhokho Primary School	Co-operative	01139167319400	2,354	-

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NO	PMC NAME	Bank	Account Number	Bank Balance As At 30 June 2021	Bank Balance As At 30 June 2020
26.	Lunyu Primary School	Co-operative	01139167562200	1,554	1,554
27.	Lurale Primary School	Co-operative	01139098491000	3,250	3,250
28.	Lusumu Primary School	Co-operative	01139631203400	138,360	4,318
29.	Lutali Primary School	Co-operative	01139631045900	905,413	905,413
30.	Lwanda K Secondary School	Co-operative	01139098255502	503,429	503,429
31.	Mahira Primary School	Co-operative	01139098495001	3,319	-
32.	Mahira Secondary School	Co-operative	01139098142302	352,960	352,960
33.	Mahusi Primary School	Co-operative	01139098495901	2,060	-
34.	Makhwabuye Primary School	Co-operative	01139098490601	902,678	902,678
35.	Malava Boys Secondary School	Co-operative	01139098141202	61,557	61,557
36.	Malava Primary School	Co-operative	01139098492502	12,156	12,156
37.	Malichi Primary School	Co-operative	01139098489602	1,798	1,798
38.	Malimali Primary School	Co-operative	01139098493000	1,490	1,490
39.	Manda Secondary School	Co-operative	01141804798500	18,341	18,341
40.	Mang'uliro Primary School	Co-operative	01139098493601	1,810	-
41.	Masungutsa Primary School	Co-operative	01139804719900	1,003	-
42.	Matende Primary School	Co-operative	01139098493401	1,000	1,000
43.	Matete Primary School	Co-operative	01139435276700	4,048	464,048
44.	Matete Secondary School	Co-operative	01141098255300	1,012,446	1,012,446
45.	Matioli K Primary School	Co-operative	01139167483600	71,190	71,190
46.	Matioli K Secondary School	Co-operative	01141631086500	50,213	213
47.	Mugai Secondary School	Co-operative	01139098254702	1,200	86,200
48.	Mukangu Primary School	Co-operative	01141165784700	2,398	2,518
49.	Mukavakava Primary School	Co-operative	01139098488101	1,000	1,500
50.	Mukhungula Primary School	Co-operative	01139098490900	1,000	1,000
51.	Mukhuyu Primary School	Co-operative	01139166939000	3,024	3,024
52.	Mukoko Primary School	Co-operative	01139632431400	27,849	-

Malava Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

NO	PMC NAME	Bank	Account Number	Bank Balance As At 30 June 2021	Bank Balance As At 30 June 2020
53.	Mukongolo Primary School	Co-operative	01139098423001	3,700	33,700
54.	Munanga Primary School	Co-operative	01139165154700	6,553	-
55.	Muriola Primary School	Co-operative	01139632796400	1,878	-
56.	Musidi Primary School	Co-operative	01139167273900	5,223	5,223
57.	Mutoto Primary School	Co-operative	01141165007200	75,060	-
58.	Mutsuma Primary School	Co-operative	01139098486300	88,548	900,240
59.	Mutsuma Secondary School	Co-operative	01139098350503	93,059	175,055
60.	Namatala Primary School	Co-operative	01139609943600	5,596	2,254
61.	Namushiya Primary School	Co-operative	01139098486101	2,400	2,400
62.	Namushiya Secondary School	Co-operative	01139098232402	5,672	244,680
63.	Samitsi Primary School	Co-operative	01139098486200	17,189	903,705
64.	Sawawa Secondary School	Co-operative	01139631376400	1,157	33,657
65.	Shamoni Secondary School	Co-operative	01139098143202	3,726	3,524
66.	Shanda Primary School	Co-operative	01139167273100	136,835	2,298
67.	Sheywe Primary School	Co-operative	01141804848300	341	83,201
68.	Shilongo Primary School	Co-operative	01139631648302	9,273	-
69.	Shivanga Chiefs Office	Co-operative	01141805176200	529,426	529,425
70.	Shivanga Primary School	Co-operative	01139098492002	9,275	-
71.	Shivanga Secondary School	Co-operative	01139098254901	900,975	900,975
72.	Shivikhwa Primary School	Co-operative	01139098495300	1,000	1,000
73.	Silungai Boys Secondary School	Co-operative	01139098261801	197,618	116,515
74.	Silungai Primary School	Co-operative	01139435339101	4,174	4,174
75.	St. Martin Primary School	Co-operative	01139435276000	119	84,741
76.	St. Monica Namatala Girls	Co-operative	01139631104304	838	-
77.	Teresia Primary School	Co-operative	01139167461600	1,759	-
78.	Tumbeni Primary School	Co-operative	01139098495501	1,009	1,009

Malava Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

NO	PMC NAME	Bank	Account Number	Bank Balance As At 30 June 2021	Bank Balance As At 30 June 2020
79.	Tumbeni Secondary School	Co-operative	01139631019703	13,786	13,786
80.	Wavoka Primary School	Co-operative	01139098495200	517,228	-
	TOTAL			7,351,363	11,380,523

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

ASSET CLASS		Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land and Buildings					
Land		400,000	-	-	400,000
Buildings and structures		19,244,660	-	-	19,244,660
	Sub-Total	19,644,660	-	-	19,644,660
Transport equipment		10,627,703	-	-	10,627,703
Land Rover (Defender) - 110		4,468,950	-	-	4,468,950
Toyota Land Cruiser		6,158,753	-	-	6,158,753
	Sub-Total	10,627,703	-	-	10,627,703
Office equipment, furniture and fittings					
4 Drawer Steel Cabinets		9,500	-	-	9,500
4 Drawer Steel Cabinets		9,500	-	-	9,500
4 Drawer Steel Cabinets		9,500	-	-	9,500
4 Drawer Steel Cabinets		9,500	-	-	9,500
4 Drawer Steel Cabinets		9,500	-	-	9,500
4 Drawer Steel Cabinets		9,500	-	-	9,500
4 Drawer Steel Cabinets		9,500	-	-	9,500
		9,500	-	-	9,500

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National Government Constituencies Development Fund (NGCDF)
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ASSET CLASS	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
4 Drawer Steel Cabinets	9,500	-	-	9,500
6 Ft.3 Shelf Steel Cupboard	12,995	-	-	12,995
6 Ft.3 Shelf Steel Cupboard	12,995	-	-	12,995
6 Ft.3 Shelf Steel Cupboard	12,995	-	-	12,995
Computer Table-CD 209	8,120	-	-	8,120
Computer Table-CD 209	8,120	-	-	8,120
Computer Table-CD 808	8,745	-	-	8,745
Conference Tables	12,000	-	-	12,000
Conference Tables	12,000	-	-	12,000
Executive Office Chairs With Arms	27,000	-	-	27,000
Executive Office Chairs With Arms	27,000	-	-	27,000
Metal Office Chairs Without Arms	2,000	-	-	2,000
Metal Office Chairs Without Arms	2,000	-	-	2,000
Metal Office Chairs Without Arms	2,000	-	-	2,000
Metal Office Chairs Without Arms	2,000	-	-	2,000
Metal Office Chairs Without Arms	2,000	-	-	2,000

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

ASSET CLASS		Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Metal Office Chairs Without Arms		2,000	-	-	2,000
Ordinary Office Desk - Double Drawers		9,000	-	-	9,000
Ordinary Office Desk - Single Drawer		5,000	-	-	5,000

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

ASSET CLASS	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Plastic Chairs	58,000	-	-	58,000
Plastic Chairs	63,500	-	-	63,500
Secretary Chair	5,370	-	-	5,370
Tables with Drawers	2,000	-	-	2,000
Tables with Drawers - One sided 3 drawers	3,000	-	-	3,000
Tables with Drawers - One sided 3 drawers	3,000	-	-	3,000
Tables with Drawers - Two sided 3 drawers	3,000	-	-	3,000
Sub-Total	407,840	-	-	407,840
ICT Equipment, Software and Other ICT Assets				
Desktop Computer - HP Pro L1710	80,995	-	-	80,995
Desktop Computer - HP Pro L1710	80,995	-	-	80,995
Desktop Computer - HP Pro L1710	80,995	-	-	80,995
Desktop Computer - HP Pro L1710	80,995	-	-	80,995
Desktop Computer - HP Pro L1710	80,995	-	-	80,995
Desktop Computer - HP Pro L1710	80,995	-	-	80,995
Acer LCD Projector 4000mm	50,000	-	-	50,000
Desktop Computer - HP Compaq		-	-	

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

ASSET CLASS		Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
		65,550			65,550
Desktop Computer - HP Compaq		65,550	-	-	65,550
Desktop Computer - HP Compaq		65,550	-	-	65,550
Desktop Computer - HP Compaq		65,550	-	-	65,550
Desktop Computer - HP Compaq		65,550	-	-	65,550
Desktop Computer - HP Compaq		65,550	-	-	65,550
Epson Printer L210		24,999	-	-	24,999
HP Desktop Pro PCI MT		NG - CDF Board	-	-	NG - CDF Board
HP ProDesk 400		50,000	-	-	50,000
Kyocera Mita TK Copier		268,500	-	-	268,500
Laptop - HP 530		65,000	-	-	65,000
Laptop HP15		78,880	-	-	78,880
Laptop HP15		78,880	-	-	78,880
Laptop-Hp Intel Core i3		90,000	-	-	90,000
Laptop-Hp Intel Core i3		90,000	-	-	90,000
Printer - HP Deskjet 1015		7,000	-	-	7,000
Printer - HP Laserjet P2055		NG - CDF	-	-	NG - CDF

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

ASSET CLASS	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
	Board			Board
Printer - HP Laserjet P2055d	24,999	-	-	24,999
Printer - Xcess	93,280	-	-	93,280
Printer Laserjet Pro 400	29,000	-	-	29,000
Scan Jet Hp 5590	NG - CDF Board	-	-	NG - CDF Board
Sub-Total	1,829,808	-	-	1,829,808
Other Machinery and Equipment				
L.G Fridge	59,995	-	-	59,995
Hot Cold Dispenser	16,395	-	-	16,395
Lawn Mower	76,845	-	-	76,845
Ramtons Dispenser Fridge	19,295	-	-	19,295
Disiel Generator - 4KVA	346,308	-	-	346,308
Sub-Total	518,838	-	-	518,838
Grand Total	33,028,849	-	-	33,028,849

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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)																								
	<p>Basis for Qualified Opinion</p> <p>Prior Year Balances</p> <table><tr><th>Expenditure Item</th><th>2018/2019 Kshs.</th><th>2017/2018 Kshs.</th><th>Variances Kshs.</th></tr><tr><td>Use of Goods and Services</td><td>5,449,364</td><td>3,710,107</td><td>(1,739,257)</td></tr><tr><td>Transfer to other Government Units</td><td>41,820,480</td><td>41,673,384</td><td>(147,096)</td></tr><tr><td>Other Grants and Transfers</td><td>6,210,692</td><td>6,357,788</td><td>147,096</td></tr><tr><td>Acquisition of Assets</td><td>177,871</td><td>3,977,871</td><td>3,800,000</td></tr><tr><td>Other payments</td><td>3,500,000</td><td>1,439,257</td><td>2,060,743</td></tr></table> <p>It was noted that the summary statement of appropriation: recurrent and development combined reflects adjustments on original budget figures which do not agree with</p> <p>previous certified balances detailed below. Further, the following was noted;</p> <p>(i) The compensation of employees figure of Kshs.2,541,645 includes Kshs.566,525 unpaid accrual gratuity leading to overstatement of the expenses by Kshs.566,525.</p> <p>(ii) On the statement of cash flows, transfer to other governments units figure of Kshs.96,752,904 is not in agreement with statement of receipts figure of Kshs.96,652,904 by Kshs.100,000.</p> <p>(iii) The summary statement of appropriation (combined) transfer from National Government Constituencies Development Fund Board actual on comparable basis figure Kshs.166,165,306 varies with the statement of receipts and payment actual figure of Kshs.162,675,359 by Kshs.3,489,947.</p>	Expenditure Item	2018/2019 Kshs.	2017/2018 Kshs.	Variances Kshs.	Use of Goods and Services	5,449,364	3,710,107	(1,739,257)	Transfer to other Government Units	41,820,480	41,673,384	(147,096)	Other Grants and Transfers	6,210,692	6,357,788	147,096	Acquisition of Assets	177,871	3,977,871	3,800,000	Other payments	3,500,000	1,439,257	2,060,743	<p>i). It is true the expenses were overstated by Ksh.566,525. This was an oversight since the amount was provision for staff gratuity. This has since been rectified.</p> <p>ii). The variance of Ksh.100,000 was retention</p>	Collins Obuya Fund Account Manager	Not Resolved
Expenditure Item	2018/2019 Kshs.	2017/2018 Kshs.	Variances Kshs.																									
Use of Goods and Services	5,449,364	3,710,107	(1,739,257)																									
Transfer to other Government Units	41,820,480	41,673,384	(147,096)																									
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**Malava Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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)
	<p>(iv) Annex 3 to the financial statements on the Project Management Committee (PMC) reflect a comparative bank balance total figure of Ksh.329,754 which differ with the previous year's certified balance of Kshs.6,748,349 by unreconciled variance of Kshs.6,418,595.</p> <p>In the circumstances, it was not possible to ascertain accuracy of the balances reflected in the financial statements for the year under review.</p>	<p>money wrongly classified. This has been rectified and the retention properly disclosed.</p> <p>iii). The difference of Ksh.3,489,947 represents the opening balance as at 1st July 2018</p> <p>iv). This was an oversight while preparing the Financial Statement since it was an error of omission. However, the Financial statement has been rectified appropriately.</p>		
	<p>Irregular Procurement of Projects</p> <p>An amount of Kshs.1,000,000 was disbursed to Lunyu Primary School vide P.V. No.258 and cheque No.9794 for construction of 2 classrooms. However, no bill of quantities was availed for audit review. Also, it was noted from the documents that no tendering process were conducted for the project.</p> <p>Further, it was noted from the payment vouchers that the tender was awarded to a local contractor, but later, a payment of Kshs.665,505 was made in cash to an individual person</p>	The individual	Collins Obuya	Not Resolved

Malava Constituency

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

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)																
	<p>on behalf of the contractor. No information was availed to explain how the individual paid was related to the contractor.</p> <p>In the circumstances, the procurement regulations were not adhered to as required.</p>	paid was a director of the contracted company. The other director requested for the money to be urgently paid since the suppliers and labourers had camped at his home demanding immediate payments.	Fund Account Manager																	
	<p>Projects Verification</p> <p>Review of records for various project implemented during the year under review revealed anomalies in the project implementations as detailed in the remarks column below:</p> <table><tr><th>No</th><th>Project Name</th><th>Amount Disbursed Kshs.</th><th>Variance Kshs.</th><th>Project Status and Concerns</th><th>Remarks</th><th>FY Accounting Code list</th><th>Project Activity according to the Code list</th></tr><tr><td>1</td><td>Kuvasa li Police Post</td><td>700,000</td><td>695,000</td><td>5,000</td><td>The money was used to purchase land and not for the intended purpose which was to construct the office. No</td><td>2017/2018</td><td>Construct office to slab level-700,000</td></tr></table>	No	Project Name	Amount Disbursed Kshs.	Variance Kshs.	Project Status and Concerns	Remarks	FY Accounting Code list	Project Activity according to the Code list	1	Kuvasa li Police Post	700,000	695,000	5,000	The money was used to purchase land and not for the intended purpose which was to construct the office. No	2017/2018	Construct office to slab level-700,000	The NGCDF met and resolved to buy 1 acre land at Ksh. 700,000 as opposed to the initial decision of purchasing ¼ acre at Ksh. 300,000. We requested the NGCDF Board for approval and we are waiting for their confirmation letter.	Collins Obuya Fund Account Manager	Not Resolved
No	Project Name	Amount Disbursed Kshs.	Variance Kshs.	Project Status and Concerns	Remarks	FY Accounting Code list	Project Activity according to the Code list													
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**Malava Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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)
						supporting documents, no minutes of the same, no requests made to show the reasons to re- allocate funds and no documents to show that the board agreed to the re- allocation of funds to a different project.			
2	Kuvasa li Police Post	300,000	92,160			Unsubstantiated expenditure. The money was not used for the intended purpose according to the code list hence cannot be accounted for as it was budgeted.	was used in construction of slab since the initial Ksh.1,000,000 had been partly used to acquire land at Ksh.700,000 leaving a balance of only Ksh.300,000		
3	Kuvasa li Police Post	1,500,000	1,449,667	50,333	Project completed in use	Construction of slab was to be done the previous financial year 2017/2018.1 in this disbursement according to the code list, they requested money for constructing the slab twice.	The sign post has been erected.		
						Const ruction of office - Found ation, slab, walling and ring beam.			

Malava Constituency

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

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)
4	Burund u Chief's Office	900,000	884, 0 970	15,0 30	Completed project in use	- No signboard erected as per the BQ worth Ksh.10,000 yet the project was handed over and is in use. - No project handover minutes. - No inspection and acceptance certificate. - Delayed disbursement of funds hence Payments done the next financial year 2019/2020 - No acceptance and inspection certificate. - No signboard erected as per the BQ worth Kshs.30,000 yet the project was handed over and is in use. - No project handover minutes provided. - Delayed disbursement	2018/ 2019	Const ructio n of office block - Found ation, slab, wallin g, ring beam, windo ws, door fixing and roofin g.	The implementation of Burundu Chiefs office was delayed due to late disbursement of funds from the NGCDF Board. The sign post has been erected.				
5	Chemun che	950,000	946, 0 856	3,14 4				2018/ 2019	Const ructio	The implementation of Shivanga Chiefs office was delayed due to late disbursement of			

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

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)
	Chief's Office				of funds hence Payments done the next financial year 2019/2020 - No acceptance and inspection certificate. -No signboard erected as per the BQ worth Kshs.20,000 yet the project was handed over and is in use. - No project handover minutes provided.	n of office Block - Found ation, slab, wallin & ring beam, windo ws and door fixing and roofin &		
						funds from the NGCDF Board. The sign post has been erected.		
In the circumstances, value for money on most of the projects may not have been obtained.								