



REPORT

THE NATIONAL ASSEMBLY OF KENYA	
DATE: 08 MAR 2023	DAY: Wednesday
TABLED BY: Hon. Awen Baya, CBS, MP	THE AUDITOR GENERAL
CLERK-AT-THE-TABLE: Deputy Majority	
	Miriam Mado

ON

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

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



Revised Template 30th June 2021



KISUMU WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES 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)

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

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Naphtally Mulesi Ochuma
2.	Sub-County Accountant	Ken Okumu
3.	Chairman NGCDFC	Elijah Akomo Were
4.	Member NGCDFC	Hellen Sijenji
5.	Member NGCDFC	Halima Mwanika Ramadhan

(d) Fiduciary Oversight Arrangements

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

(e) Kisumu West Constituency NGCDF Headquarters

P.O. Box 3652, 40100
CDF Building, Ojolla
Kisumu West Sub County Headquarters
Off Kisumu – Busia Road, Kisumu, Kenya

(f) Kisumu West Constituency NGCDF Contacts

Telephone: (254) 057 2020815
E-mail: cdfkisumuwest@cdf.go.ke
Website: www.kisumuwestcdf.go.ke

(g) Kisumu West Constituency NGCDF Bankers

Equity Bank
Kisumu Main Branch
Account no: 029026014406
P.O Box 3621, 40100
Kisumu

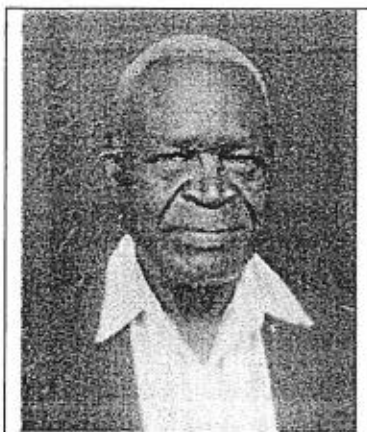
(h) Independent Auditors

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



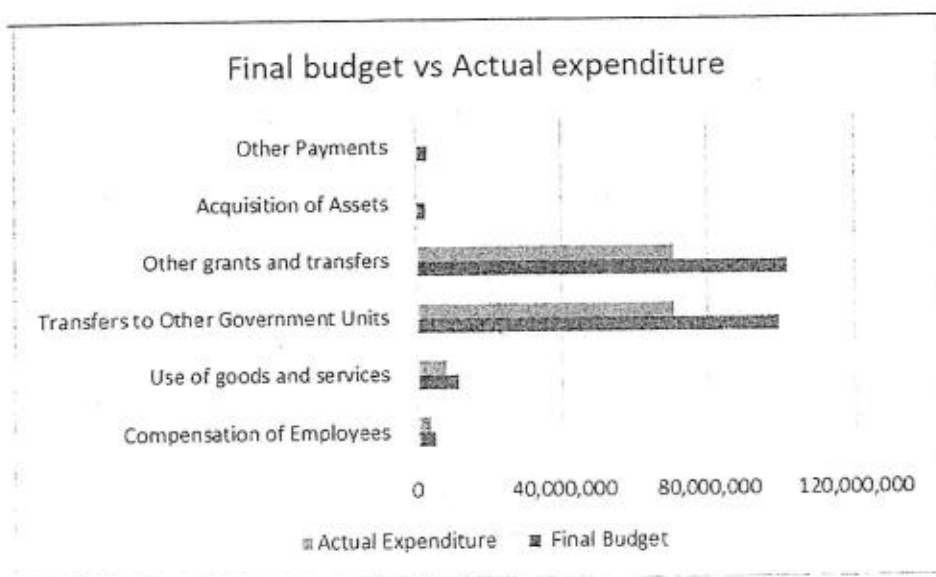
Elijah Akomo Were
NGCDFC Chairman Kisumu West

Once again I present our constituency Annual Financial Report for the Year ended 30th June 2021, during which we recorded a fairly good performance despite a range of operational challenges. During this fiscal financial year Kisumu West NG-CDF's original budget for 2020/2021 was Kshs 137,088,879.31, however we had funds from previous year amounting to Kshs 87,013,497 resulting to total funding available at Kshs 224,102,376. The constituency managed to receive a total of Kshs 157,218,527 resulting 70% disbursement from NGCDF board. As at 30th June 2021, Kshs 92,000,000.00 (67%) relating to 2020/2021 financial year had been disbursed to the Constituency and a total of Kshs 45,088,879.31 relating to 2020/2021(33%) had not been disbursed from the NGCDF Board. We managed Kshs 153,027,867 resulting to 92% of the expenditure was on school projects, security, sports, emergency and Bursary.

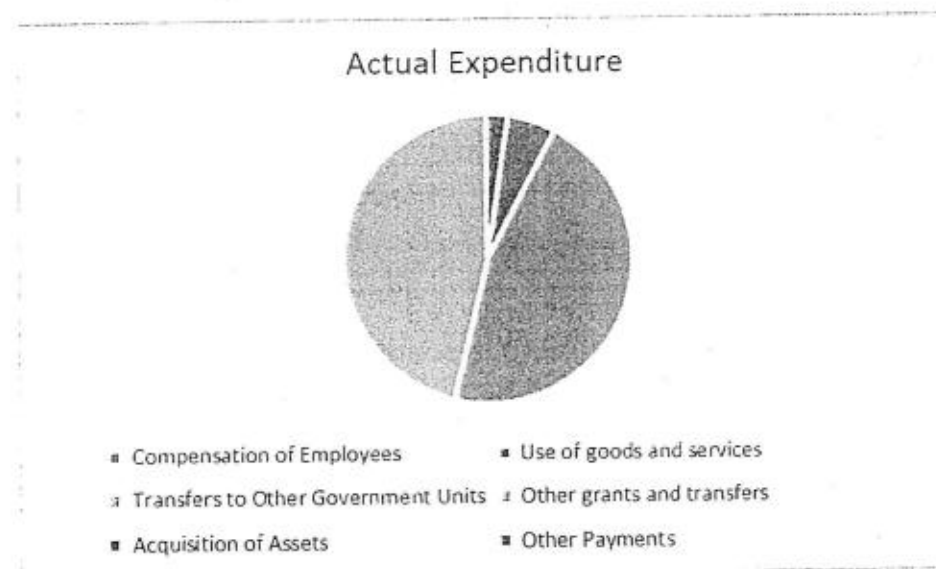
The Constituency managed to collect Kshs 255,638 as Appropriation in Aid (AIA) through sale of tender documents and reimbursement of funds from PMC that had project completed but funds remained (savings).

Budget utilisation during the year is summarised in the graph below:

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



Below is an analysis of the actual expenditure



Achievements During the year

During the financial year the constituency managed to transfer a total of Kshs 54,310,525 to primary schools within the constituency for Construction of 16 new classroom, renovations of 41 classrooms, construction 26 doors toilet, installation of chain link fence for 6 schools and construction of two administration blocks. The constituency also managed to transfer a total of Kshs 16,121,821 to secondary schools within the constituency for construction of 1 laboratory, completion of twin laboratory and completion of multipurpose hall, 6 door toilet and completion of Bio gas system.

The constituency managed to disburse a total of Kshs 19,800,000 to various security centres within the constituency. We managed to construct 3 new administration offices for chief and assistant

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National Government Constituencies Development Fund (NGCDF)
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chiefs, renovation of chief offices, construction of modern flush toilet at Kodiaga prison and construction of police headquarters. We also managed to disburse a total of Kshs 3,100,000 for constituency sports tournament where a total of 60 teams for both female and male participated and winners awarded with sport gears. The constituency managed to intervene on Covid-19 related incidents through purchase of covid-19 intervention material for schools and chief/assistant chief/ACC/ DCC offices.

The constituency is in partnership with Equity bank and has managed to plant a total of 30,000 trees in several school within the constituency, this is in relation to the Government efforts to achieve 12% forest cover. We have also managed to give full scholarship to 70 students in both secondary (37) and university (23).

Emerging issues

This coupled with the Covid-19 pandemic has attributed to the overall underutilisation of funds by 30th June 2021. Following the Covid-19 Pandemic coupled with late disbursement of funds from the NGCDF Board, project implementation was delayed during this financial year. However, despite these issues, project implementation for new projects started and a good number of ongoing projects were completed and are in use.

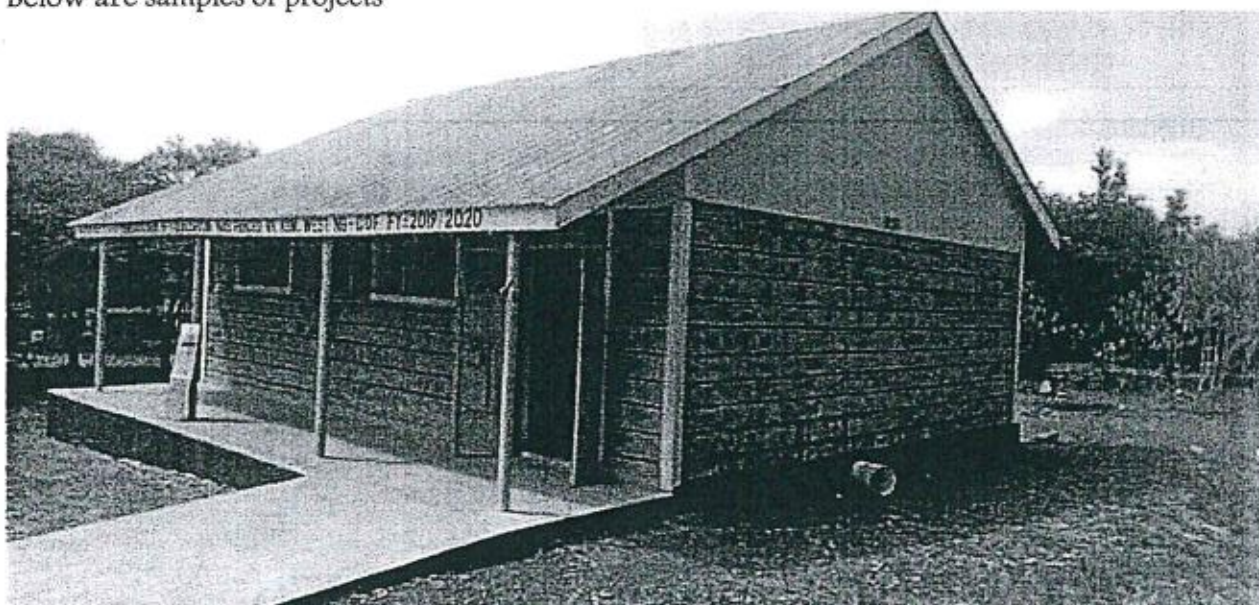
Challenges

One of the biggest challenge the constituency faced was delayed disbursement of from NGCDF board. We also had to slow down on project implementation due to covid-19 pandemic, there is also slow uptake from the PMC.

The Constituency believes in the Kaizen Principle of continuous improvement and has engaged on how to develop the capacity of PMC through training, we have also changed our way of implementing project by insisting on quality .

*Kisumu West Constituency
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Projects implemented during the year
Below are samples of projects



Construction of 1 classroom at Sabembe Primary



Renovation of 8 classrooms at Okore Ogonda Primary

Signature

ELIJAH AKOMO WERE
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 *Kisumu West Constituency 2018-2022* plan are to:

- a) Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
- b) Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
- c) Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
- d) Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
- e) Promoting performance management and smooth running of NGCDF office
- f) Catering for any unforeseen occurrences in the constituency through emergency support.

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:

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To Improve access, affordability and availability of quality education to all school going children.	<ul style="list-style-type: none"> Adequate and conducive environment in terms of classrooms, library, laboratories, dormitories, halls to be used outcomes. Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions 	<ul style="list-style-type: none"> number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels 	<ul style="list-style-type: none"> In FY 2020/21 Number of classrooms rehabilitated to standard 44 Number of laboratories equipped 2 and constructed 1 Number of new classrooms constructed in both primary and secondary schools 13 Number of schools with improved/ rehabilitated fence 6 Constructed a total of 34 doors toilets in both primary and secondary Constructed 3 new administration blocks in primary and secondary. constructed 1 dining

*Kisumu West Constituency
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Constituency Program	Objective	Outcome	Indicator	Performance
				hall/modern kitchen, completed a multipurpose hall, and a biogas system in secondary school -Bursary to a total of Kshs 8,335,536.00 to 1372 beneficiaries at all levels were as per the attached schedules
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	<ul style="list-style-type: none"> - Number of chief, ACC, DCC, assistant chief offices constructed. - Number of police posts, stations constructed or rehabilitated 	<ul style="list-style-type: none"> -started construction of 40 roomed police divisional headquarters -constructed 3 administration blocks for are chiefs/ assistant chief -rehabilitated one chief office
Environment	To promote environment sustainability in the constituency		Number of trees planted Number of Biogas(green environment) projects	1 biogas system installed in schools
Sports	To harness talent and empower youth	Active participation of youth in sports and	Number of sporting field rehabilitated	1 sporting field rehabilitated

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

Constituency Program	Objective	Outcome	Indicator	Performance
Disaster Management	To cater for any unforeseen occurrences in the constituency	advocacy activities	Number of sporting tournaments held	We intervened and constructed 1 classroom, 10 door toilet, and purchased Covid 19 mitigation equipment for the office and all local administration office within the sub county
Intuitonal strengthening	To promote performance of management and smooth running of NGCDF operations	<ul style="list-style-type: none"> - Quality of work from motivated staff - Effective and active NGCDF Committee and harmonised governance body - Reflective and dynamic committee and staff able to adjust to changing operational circumstances. 	<ul style="list-style-type: none"> - Work plans, reports, accountabilities, - Board minutes, resolutions, evaluation report 	<ul style="list-style-type: none"> - 7 staff employed and well enumerated. - File of all management resolutions well kept. - All reports due to the board submitted within the given timelines.

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

Constituency Program	Objective	Outcome	Indicator	Performance
Tracking of results	To improve on tracking of implementation of NGCDF projects	<ul style="list-style-type: none"> • Strengths and Weaknesses in project implementation identified and addressed • Audit report, enhance and improved standards in financial management 	<ul style="list-style-type: none"> • Reports, Success and case stories • Audit report, Financial report 	<ul style="list-style-type: none"> • Quarterly and annual reports submitted with the timelines • Audit reports responded to and advice on the same adhered to.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

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

2. Environmental performance

- Partnering with stakeholder in creating awareness on environment issues. The Constituency partnered with Equity bank and planted a total of 25,000 seedling in 25 schools within the constituency.
- The constituency has also agreed with all contractors undertaking projects in the constituency to plant a minimum of 100 seedlings at the project sites, this will help the constituency achieve the targeted 30% forest land.
- The constituency has also engaged consultants to undertake Environmental impact assessment of project before commencement of the projects.
- Created awareness by displaying of environment conservation messages within the office through posters.
- Initiated a bio gas system and water recycling plant in one secondary school as stop gap measure to reduce use of firewood for cooking in schools.
- Ensured that all projects undertaken within constituency have a water harvesting component in the bill of quantities.

3. Employee welfare

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

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

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

4. Market place practices

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings. KISUMU WEST NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

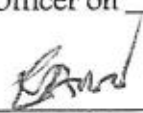
The Accounting Officer in charge of the NGCDF-Kisumu West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-Kisumu West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kisumu West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kisumu West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under 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- Kisumu West Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.


Chairman NGCDF Committee
Name:


Fund Account Manager
Name: 

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST 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 - Kisumu West Constituency set out on pages 20 to

Report of the Auditor-General on National Government Constituencies Development Fund - Kisumu West Constituency for the year ended 30 June, 2021

63, which comprise of the statement of financial assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the 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 - Kisumu West 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Fuel, Oil and Lubricants

The statement of receipts and payments and corresponding Note 5 to the financial statements reflects use of goods and services expenditure amounting to Kshs.8,216,194 which includes an amount of Kshs.493,940 in respect to fuel, oils and lubricants. However, the supporting ledger reflects a total expenditure of Kshs.439,940 thus resulting to unexplained variance of Kshs.54,000.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.493,940 could not be confirmed.

2.0 Unaccounted for Emergency Payments

The statement of receipts and payments and as disclosed under Note 7 to the financial statements reflects other grants and transfers amounting to Kshs.70,594,155 which includes transfers for emergency projects amounting to Kshs.4,829,560 out of which Kshs.829,000 relates to supply of one hundred (100) non-contact infra-red thermometers, ten (10) wall mounted sanitizer dispensers, one hundred and forty-five (145) 50 litre tanks with taps, and one (1) electric fumigation gun for churches and schools in Kisumu West Constituency. However, the stores receipt ledgers (S3 Cards), issue notes (S11), and duly signed distribution schedules showing the beneficiaries of the supplies were not provided for audit.

In the circumstances, the accuracy and propriety of the expenditure amounting to Kshs.829,000 could not be confirmed.

3.0 Unsupported Sports Activities

The statement of receipts and payments and corresponding Note 7 to the financial statements reflects other grants and transfers payments of Kshs.70,594,155 which, includes Kshs.3,100,000 in respect to sports projects. However, the invoices, receipts,

delivery notes for purchased trophies, the expenditure schedules, and acknowledgements for awards by the beneficiaries were not provided for audit.

In the circumstances, the accuracy and propriety of the expenditure amounting to Kshs.3,100,000 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.224,358,014 and Kshs.173,514,860 respectively resulting to an under-funding of Kshs.50,843,154 or 23% of the budget. Similarly, the Fund spent Kshs.153,286,526 against an approved budget of Kshs.224,358,014 resulting to an under-expenditure of Kshs.71,71,071,488 or 32% of the budget. Further, the budget amount for funds pending approval is erroneously shown as Nil instead of Kshs.473,138 which contradicts the budget utilization variance figure of Kshs.473,138. In addition, the budget statement does not provide explanations for material differences between the budgeted and the actual amounts as required by the reporting template.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other Government units of Kshs.70,432,345. However, the following anomalies were noted:

1.1 Irregular Payment for Incomplete Construction of Administration Block

The Fund Committee disbursed Kshs.3,000,000 to Onyiengo Primary School for the construction of an administration block. The contract was awarded on 13 October, 2021 at a contract sum of Kshs.3,140,490 for a contract period of five (5) months starting on 18 October, 2021 to 18 March, 2022. However, physical inspection of the project carried out in April, 2022 revealed that the contractor had been paid in full but the project was incomplete since the building had not been fitted with windows, doors, tiled floors, roof ceiling, electrical works as per the bills of quantities. In addition, the walls were partially plastered, and the water tank was not supplied and installed. Further, the contract period expired on 18 March, 2022 and the contractor was not on site.

In the circumstances, value for money may not have been derived.

1.2 Incomplete Renovation at Kisian Primary School

The Fund Committee disbursed Kshs.4,984,955 to Kisian Primary School for the renovation of eight (8) classrooms. The contract was awarded on 12 February, 2020 at a contract sum of Kshs.4,984,955 and the works were to be executed between 17 February, 2020 and 17 May, 2020. It was however noted that the contractor was issued with a completion certificate and paid the contract sum plus the retention fees while the works were incomplete. Physical inspection conducted on April, 2022 revealed that the classrooms were in use despite the non-delivery of the window grills, pre-painted gauge 24 galvanized iron gutters fixed onto fascia board, and ceramic tiles in pattern all valued at Kshs.364,500 as per the bills of quantities for the works.

In the circumstances, value for money was not attained as intended.

2. Irregular Award of Tender

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.70,594,155 which, as disclosed in Note 7 to the financial statements includes Kshs.6,366,000 in respect of bursaries to special schools. The balance includes a payment of Kshs.4,553,000 made to a Driving School for training of three hundred (300) youths (Boda Boda Riders/Drivers) and facilitate provision of licenses and certificates within a period of twelve (12) weeks starting 5 October, 2020.

The Management issued letters to six (6) driving schools with a request for quotations contract contrary to the second- schedule of the Public Procurement and Asset Disposal Regulations, 2020 which requires procurement of services above Kshs.3, million to use

National Open Tender. In addition, the evaluation process was not supported with details of preparers, minutes of the meetings, the Bursary Subcommittee approved beneficiaries, the payee's acknowledgement receipts, lists of trained students, and copies of driving licenses issued were also not provided for audit.

In the circumstances, the regularity of the expenditure amounting to Kshs.4,553,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

30 September, 2022


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

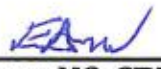
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	157,218,527	123,040,876
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	255,638	218,600
TOTAL RECEIPTS		157,474,165	123,259,476
PAYMENTS			
Compensation of employees	4	3,727,195	3,350,200
Use of goods and services	5	8,216,194	6,092,079
Transfers to Other Government Units	6	70,432,345	72,782,219
Other grants and transfers	7	70,594,155	24,942,186
Acquisition of Assets	8	57,998	0
Other Payments	9	0	0
TOTAL PAYMENTS		153,027,887	107,166,683
SURPLUS/(DEFICIT)		4,446,277	16,092,792

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kisumu West Constituency financial statements were approved on 30th Sept 2021 and signed by:


Fund Account Manager
Name: NAPHTALLY MULESI OCHUMA


National Sub-County Accountant
Name: KEN OKUMU
ICPAK M/No:5224


Chairman NG-CDF Committee
Name: ELIJAH AKOMO WERE



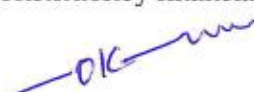
*Kisumu West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*


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)	10A	21,153,695	16,040,695
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		21,153,695	16,040,695
Accounts Receivable			
Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		21,153,695	16,040,695
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	0	0
Gratuity	12B	515,455	0
TOTAL FINANCIAL LIABILITIES		515,455	0
NET FINANCIAL ASSETS		20,638,240	16,040,695
REPRESENTED BY			
Fund balance b/fwd		16,040,695	(298,633)
Prior year adjustments	14	151,268	246,530
Surplus/Deficit for the year		4,446,277	16,092,792
NET FINANCIAL POSITION		20,638,240	16,040,695

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kisumu West Constituency financial statements were approved on 30th Sept 2021 and signed by:


Fund Account Manager
Name: NAPHTALLY MULESI OCHUMA


National Sub-County Accountant
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ICPAK M/No: 5224


Chairman NG-CDF Committee
Name: ELIJAH AKOMO WER



*Kisumu West 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	157,218,527	123,040,876
Other Receipts	3	255,638	218,600
Total receipts		157,474,165	123,259,476
Payments for operating activities			
Compensation of Employees	4	3,727,195	3,350,200
Use of goods and services	5	8,216,194	6,092,079
Transfers to Other Government Units	6	70,432,345	72,782,219
Other grants and transfers	7	70,594,155	24,942,186
Other Payments	9	0	0
Total payments		152,969,889	107,166,683
Total Receipts Less Total Payments		4,504,276	16,092,792
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	515,455	(724,614)
Prior year adjustments	14	151,268	246,536
Net Adjustments		666,723	(478,078)
Net cash flow from operating activities		5,170,999	15,614,714
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	57,998	0
Net cash flows from Investing Activities		(57,998)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		5,113,000	15,614,714
Cash and cash equivalent at BEGINNING of the year	10	16,040,695	425,981
Cash and cash equivalent at END of the year		21,153,695	16,040,695

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kisumu West Constituency financial statements were approved on 2021 and signed by:

Fund Account Manager
Name: NAPHITALY MULESI OCHUMA

National Sub-County Accountant
Name: KEN OKUMU
ICPAK M/No: 5224

Chairman NG-CDF Committee
Name: ELIJAH AKOMO WERE

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

Receipts/Payments	Original Budget A	Adjustments b		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
RECEIPTS							
Transfers from NGCDF Board	Kshs 137,088,879	16,040,695	70,972,802	Kshs 224,102,376	Kshs 173,259,222	Kshs 50,843,154	77%
Proceeds from Sale of Assets	0	0	0	0	0	0	0%
Other Receipts	0	255,638	0	255,638	255,638	0	100%
TOTALS	137,088,879	16,296,333	70,972,802	224,358,014	173,514,860	50,843,154	77%
PAYMENTS							
Compensation of Employees	3,889,380	400,671	723,533	5,013,584	3,727,195	1,286,389	74%
Use of goods and services	8,483,766	953,001	2,121,986	11,558,752	8,216,194	3,342,558	72%
Transfers to Other Government Units	76,902,457	4,377,644	18,148,591	99,428,692	70,432,345	28,996,346	71%
Other grants and transfers	46,291,795	5,500,000	49,978,692	101,770,494	70,594,155	31,176,339	69%
Acquisition of Assets	1,412,581	1,400,000	0	2,812,581	57,998	2,754,583	0%
Other Payments	108,900	3,191,873	0	3,300,773	0	3,300,773	0%
Funds pending approval**	-	217,500	0	0	255,638	473,138	0%
TOTALS	137,088,879	16,040,695	70,972,801	224,102,376	153,286,526	71,330,125	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

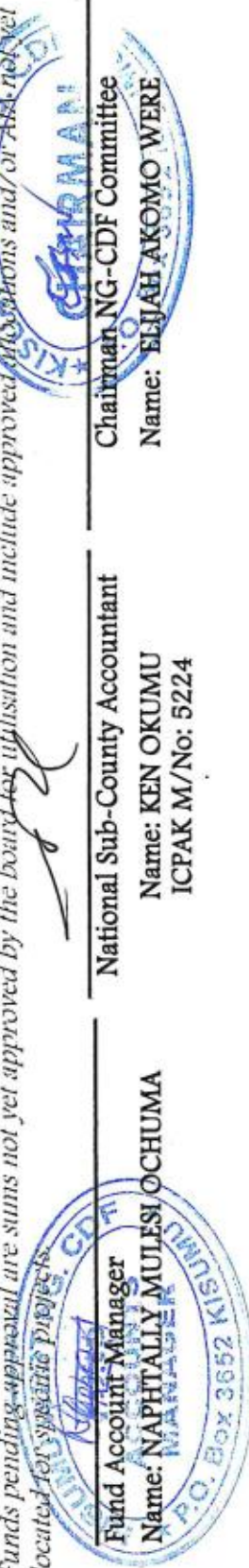
Fund Account Manager
Name: **NAPHTALY MULESI OCHUMA**

National Sub-County Accountant

Name: **KEN OKUMU**
ICPAK M/No: **5224**

Chairman NG-CDF Committee

Name: **ELIJAH AKOMO WERE**



Kisumu West Constituency
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- (a) During the financial year the constituency collected Kshs 7,000 as AIA (sale of tender) and Kshs 248,638 were refunds from PMC whose projects were complete and handed over.
- (b) The adjustment column receipts consists of the amount expected from the board financial year 2011/12 Kshs 300,000, 2015/16 Kshs 500,000 and Kshs 69,367,724.14 . The opening balance consists the unallocated funds of Kshs 608,600 however during the financial year Kshs 391,100 was approved for fencing of sub county education offices.
- (c) Other payments reduces by Kshs 1,877,027 and Kshs 1,000,000 which were reallocated to Usari Primary and Okore ogonda primary respectively.
- (d) Under absorption of funds was due to the fact the constituency received approximately 50% of the allocated funds during the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	71,330,127
Less undisbursed funds receivable from the Board as at 30 th June 2021	50,843,154
	20,486,972
Add Accounts payable	515,455
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	151,268
Cash and Cash Equivalents at the end of the FY 2020/2021	21,153,695

The NGCDF-Kisumu West Constituency financial statements were approved on _____ 2021 and signed by:

Fund Account Manager
 Name: NAPHTALLY MULESI OCHUMA

National Sub-County Accountant
 Name: KEN OKUMU
 ICPAK M/No: 5224

Chairman NG-CDF Committee
 Name: ELIJAH AKOMO WERE

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 ADMINISTRATION AND RECURRENT						
1.1 COMPENSATION OF EMPLOYEES	3,889,380	400,671	723,533	5,013,584	3,727,195.00	1,286,389
1.2 COMMITTEE ALLOWANCE	1,372,000	119,040	502,204	1,993,244	1,067,000.00	926,244
1.3 USE OF GOODS AND SERVICES	2,987,384	51,790	130,601	3,169,775	2,800,568.41	369,206
TOTAL	8,248,764	571,501	1,356,338	10,176,603	7,594,763.41	2,581,839
2.0 MONITORING AND EVALUATION						
2.1 CAPACITY BUILDING	1,516,000	7,901	1,277,235	2,801,136	1,461,900.00	1,339,236
2.2 COMMITTEE ALLOWANCE	1,290,410	35,396	47,324	1,373,130	1,790,400.00	(417,270)
2.3 USE OF GOODS AND SERVICES	1,317,972	738,874	164,621	2,221,467	1,096,326.00	1,125,141
TOTAL	4,124,382	782,171	1,489,181	6,395,733	4,348,626.00	2,047,107
3.0 EMERGENCY						
3.1 PRIMARY SCHOOLS	1,226,401	-	1,274,159	2,500,560	2,500,560	-
3.2 SECONDARY SCHOOLS	1,500,000	-	-	1,500,000	1,500,000	-
3.3 TERTIARY INSTITUTIONS	173,712	238,424	416,864	829,000	829,000	0
3.4 SECURITY PROJECTS	-	-	-	-	-	-
3.5 UNUTILIZED	4,292,094	-	416,864	4,708,958	-	4,708,958
TOTAL	7,192,206.90	238,424	2,107,887	9,538,518	4,829,560	4,708,958

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

4.0 BURSARY AND SOCIAL SECURITY									
4.1 SECONDARY SCHOOLS	12,000,000	2,125,929	5,789,304	19,915,234	21,950,325	(2,035,091)	-	-	-
4.2 TERTIARY AND UNIVERSITY INSTITUTIONS	8,000,000	643,020	25,341,882	33,984,902	14,548,270	19,436,632	-	-	-
4.3 SOCIAL SECURITY (NHIF)	-	-	-	-	-	-	-	-	-
4.4 SPECIAL NEEDS / SPECIAL CATEGORIES	3,000,000	481,413	6,789,619	10,271,032	6,366,000	3,905,032	-	-	-
4.5 BURSARY (KISUMU RURAL)	-	-	300,000	300,000	-	300,000	-	-	-
TOTAL	23,000,000	3,250,362	38,220,805	64,471,167	42,864,595	21,606,572	-	-	-
5.0 SPORTS									
5.1 KISUMU WEST SPORTS SUB COMMITTEE	2,049,588	2,000,000	-	4,049,588	3,100,000	949,588	-	-	-
Total	2,049,588	2,000,000	-	4,049,588	3,100,000	949,588	-	-	-
6.0 ENVIRONMENT									
KIBOSWA MARKET	-	-	-	-	-	-	-	-	-
DAGO MARKET	-	-	-	-	-	-	-	-	-
ODHIENYO HILLS	-	-	-	-	-	-	-	-	-
MASENO MARKET	-	-	-	-	-	-	-	-	-
LELA MARKET	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-
7.0 PRIMARY SCHOOL PROJECTS									
OKORE OGONDA PRIMARY	2,575,000	500,000	500,000	3,575,000	3,400,000	175,000	-	-	-
OGONGO PRIMARY	1,250,000	-	-	1,250,000	1,250,000	-	-	-	-
USOMA PRIMARY	1,675,000	-	-	1,675,000	1,500,000	175,000	-	-	-
USARE PRIMARY	-	1,877,027	-	1,877,027	1,877,027	(0)	-	-	-
AGULU PRIMARY	750,000	-	-	750,000	750,000	-	-	-	-
NAMETSA PRIMARY	750,000	-	-	750,000	750,000	-	-	-	-
CHULAIMBO PRIMARY	2,850,000	-	-	2,850,000	2,500,000	350,000	-	-	-
SUNGA PRIMARY	750,000	-	-	750,000	750,000	-	-	-	-
ELUHOBÉ PRIMARY	1,530,000	-	-	1,530,000	1,530,000	-	-	-	-
MASENO MIXED PRIMARY	2,850,000	-	-	2,850,000	2,500,000	350,000	-	-	-

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

NYAKONGO PRIMARY	3,500,000	-	-	3,500,000	3,500,000	-	-
WACHARA PRIMARY	1,530,000	-	-	1,530,000	-	-	1,530,000
GETA PRIMARY	600,000	-	-	600,000	-	-	600,000
OGADA PRIMARY	3,480,000	-	-	3,480,000	3,480,000	-	-
ONGALO PRIMARY	3,600,000	2,000,000	-	5,600,000	5,000,000	600,000	600,000
BARA PRIMARY	1,650,000	-	-	1,650,000	1,300,000	350,000	350,000
ST ALLOYCE OJOLLA PRIMARY	2,380,000	-	-	2,380,000	2,380,000	-	-
OYIENGO PRIMARY	3,000,000	-	-	3,000,000	3,000,000	-	-
LISUKA PRIMARY	1,400,000	-	-	1,400,000	1,400,000	-	-
GONGO PRIMARY	1,375,000	-	-	1,375,000	-	-	1,375,000
OGAL PRIMARY	2,500,000	-	-	2,500,000	2,500,000	-	-
URADI PRIMARY	950,000	-	-	950,000	950,000	-	-
OBAMBO PRIMARY	615,000	-	-	615,000	-	-	615,000
NYAKUNE PRIMARY	2,200,000	-	-	2,200,000	2,200,000	-	-
BAR MATHONYE	2,800,000	-	-	2,800,000	2,500,000	300,000	300,000
ULALO PRIMARY	1,530,000	-	-	1,530,000	-	-	1,530,000
SIANDA PRIMARY	250,000	-	-	250,000	250,000	-	-
NYADUONG PRIMARY	1,679,000	-	-	1,679,000	-	-	1,679,000
LWALA KADAWA PRIMARY	1,500,000	-	-	1,500,000	1,300,000	200,000	200,000
MALIERA PRIMARY	1,530,000	-	-	1,530,000	1,530,000	-	-
GEE PRIMARY	300,000	-	-	300,000	-	-	300,000
WANDEGA PRIMARY	1,675,000	-	-	1,675,000	-	-	1,675,000
KIREMBE PRIMARY	175,000	-	-	175,000	-	-	175,000
ESHIVALU PRIMARY	175,000	-	-	175,000	-	-	175,000
MASENO SCHOOL FOR THE DEAF	175,000	-	-	175,000	-	-	175,000
MARERA PRIMARY	175,000	-	-	175,000	-	-	175,000
MASENO GIRLS BOARDING	175,000	-	-	175,000	-	-	175,000
NYAWARA PRIMARY	175,000	-	-	175,000	-	-	175,000
OSIRI PRIMARY	175,000	-	-	175,000	-	-	175,000
KAWINO PRIMARY	175,000	-	-	175,000	-	-	175,000
ARUDE PRIMARY	175,000	-	-	175,000	-	-	175,000

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SINYOLO PRIMARY	175,000	-	-	175,000	-	175,000
ABOGE PRIMARY	175,000	-	-	175,000	-	175,000
DAGO KOKORE PRIMARY	3,400,000	-	-	3,400,000	-	3,400,000
MBOTO SUNRISE	-	-	-	-	-	-
KUOYO PRIMARY	-	-	934,060	934,060	-	934,060
KOTETNI PRIMARY	-	-	1,346,120	1,346,120	-	1,346,120
KISIAN PRIMARY	-	-	4,850,000	4,850,000	4,850,000	-
AKINGLI PRIMARY	-	-	1,363,498	1,363,498	1,363,498	-
SAVINGS	-	117	-	117	-	117
Total	60,349,000	4,377,144	8,993,678	73,719,821	54,310,525	19,409,297
8.0 SECONDARY SCHOOL PROJECTS						
BISHOP OKOTH OJOLLA	850,000	-	-	850,000	850,000	-
BAR KORUMBA SECONDARY	3,500,000	-	-	3,500,000	1,450,000	2,050,000
OBEDE SECONDARY	500,000	-	5,804,913	6,304,913	6,304,913	-
ALARA GIRLS SECONDARY	2,307,974	-	-	2,307,974	-	2,307,974
WACHARA SECONDARY	1,500,000	-	-	1,500,000	-	1,500,000
HUMA GIRLS	1,720,483	-	-	1,720,483	1,720,484	(1)
KAWINO PRIMARY	1,300,000	-	-	1,300,000	-	1,300,000
TIENGRE SECONDARY	3,500,000	-	-	3,500,000	3,500,000	-
MTAKA OROMO SECONDARY	500,000	-	-	500,000	500,000	-
BAR ANDINGO SECONDARY	700,000	-	-	700,000	700,000	-
GOMBE KOKULO SECONDARY	175,000	-	-	175,000	-	175,000
USARE SECONDARY	-	-	1,300,000	1,300,000	1,096,424	203,576
OGADASE SECONDARY	-	500	-	500	-	500
SIANDA SECONDARY	-	-	2,050,000	2,050,000	-	2,050,000
Total	16,553,457	500	9,154,913	25,708,870	16,121,821	9,587,049
9.0 TERTIARY INSTITUTION PROJECTS						
Total	-	-	-	-	-	-

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10.0 SECURITY PROJECTS									
KISUMU WEST POLICE DIV HQ	6,500,000		4,500,000	11,000,000	9,000,000	2,000,000			
WEST KARATENG ASSISTANT CHIEF	2,125,000		2,000,000	4,125,000	3,875,000	250,000			
SOUTH KAPUONJA ASSISTANT CHIEF	2,125,000		2,100,000	4,225,000	3,875,000	350,000			
KORANDO CHIEF OFFICE	700,000		-	700,000	450,000	250,000			
KODIAGA PRSION	500,000		-	500,000	500,000	-			
NYAHERA ASSISTANT CHIEF OFFICE	2,100,000		-	2,100,000	2,100,000	-			
OTONGLO ACC OFFICES			400,000	400,000		400,000			
EAST KARATENG ASSISTANT CHIEF OFFICES			250,000	250,000		250,000			
KORANDO A&B OFFICES			400,000	400,000	-	400,000			
SAVINGS		11,220	-	11,220	-	11,220			
TOTAL	14,050,000	11,220	9,650,000	23,711,220	19,800,000	3,911,220			
11.0 ACQUISITION OF ASSETS									
11.1 MOTOR VEHICLES	-		-	-	-	-			
11.2 CONSTRUCTION OF NGCDF OFFICES	-	1,400,000		1,400,000	-	1,400,000			
11.3 PURCHASE OF FURNITURE AND EQUIPMENT	1,252,581		-	1,252,581	57,998	1,194,583			
11.4 PURCHASE OF COMPUTERS	160,000		-	160,000	-	160,000			
TOTAL	1,412,581	1,400,000	-	2,812,581	-	2,754,583			
12.0 OTHER PAYMENTS									
ICT HUBS		2,800,000	-	2,800,000	-	2,800,000			
STRATEGIC PLAN		773		773	-	773			
AUDIT FEE		-	-	-	-	-			
SUB COUNTY EDUCATION OFFICE	108,900	391,100		500,000	-	500,000			
Total	108,900	3,191,873	-	3,300,773	-	3,300,773			
13.0 UNALLOCATED FUNDS									
UNAPPROVED PROJECTS	-	-	-	-	-	-			
AIA	-	92,900		92,900	7,000	99,900			
PMC SAVINGS	-	124,600		124,600	248,638	373,238			

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TOTAL			217,500	-	217,500	70,972,801	224,102,375	255,638	473,138
	137,088,879	16,040,695						153,283,526	71,330,125

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

The NGCDF-Kisumu West Constituency financial statements were approved on 2021 and signed by:



Chairman NGCDF Committee
Name: ELIJAH AKOMO WERE

National Sub-County Accountant
Name: KEN OKUMU
ICPAK M/No: 5224

Fund Account Manager
Name: NAPHTALLY MULESI OCHUMA



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XII. TRIAL BALANCE

TRIAL BALANCE AS AT 30TH JUNE 2020			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	21,153,695	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	3,727,195	
	Use of goods and services	8,216,194	
	Transfers to Other Government Units	70,432,345	
	Other grants and transfers	70,594,155	
	Acquisition of Assets	57,998	
	Other Payments	-	
	Gratuity (payable)		515,455
Receipts			
	Transfers from the Board		157,218,527
	Proceeds from sale of assets		
	Others receipts		255,638
Prior Year Adjustment			151,268
Fund Balance b/f			16,040,695
TOTAL		174,181,583	174,181,583

Fund Account Manager
Name: NAPHTALLY MULESI OCHUMA

National Sub-County Accountant
Name: KEN OKUMU
ICPAK M/No:5224

Chairman NG-CDF Committee
Name: ELIJAH AKOMO WERE

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 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.

*Kisumu West Constituency
National Government Constituencies Development Fund (NGCDF)
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XIV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO: B 041085	1		55,040,876
AIE NO : B 047481	2		4,000,000
AIE NO : B 0414485	3		20,000,000
AIE NO : B 047935	4		6,000,000
AIE NO : B 049328	5		14,000,000
	6		24,000,000
AIE NO : B 104452	1	20,000,000	
AIE NO : B 104889	2	500,000	
AIE NO : B 104855	3	22,069,631	
AIE NO: B 124569	4	9,000,000.	
AIE NO : B 119517	5	8,500,000	
AIE NO : B 119906	6	13,000,000	
AIE NO : B 128148	7	6,900,000	
AIE NO : B 128460	8	6,000,000	
AIE NO: B 138872	9	12,000,000	
AIE NO: B 126166	10	7,000,000	
AIE NO.B126460	11	11,600,000	
AIE NO. B140604	12	12,000,000	
AIE NO. B105168	13	22,648,896	
AIE NO.	14	6,000,000	
TOTAL		157,218,527	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	7,000	94,000
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	248,638	124,600
Other Receipts Not Classified Elsewhere	0	0
Total	255,638	218,600

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,061,820	1,784,810
Personal allowances paid as part of salary		
House Allowance	371,760	372,110
Transport Allowance	296,000	236,000
Leave allowance	13,000	71,500
Gratuity to contractual employees	515,455	442,020
Employer Contributions Compulsory national social security schemes	83,160	77,760
Other Personal payments	386,000	366,000
Total	3,727,195	3,350,200

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	0	0
Electricity	111,457	49,001
Water and Sewerage charges	0	0
Office rent	0	0
Communication, supplies and services	338,850	94,428
Domestic travel and subsistence	165,700	235,000
Printing, advertising, and information supplies & Services	103,077	905,243
Rentals of produced assets	0	0-
Training expenses	1,586,600	0
Hospitality supplies and services	779,629	185,060
Other committee expenses	639,893	315,000
Committee allowance	2,188,430	2,124,663
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	295,729	351,223
Fuel , oil & lubricants	493,940	347,150
Other operating expenses	142,100	611,925
Bank service commission and charges	155,760	62,506
Security Operations	360,000	420,000
Routine maintenance – vehicles and other transport equipment	725,029	390,881
Routine maintenance – other assets	130,000	0
Total	8,216,194	6,092,079

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	54,310,525	46,281,183
Transfers to secondary schools (see attached list)	16,121,821	26,501,036
Transfers to tertiary institutions (see attached list)	0	0
TOTAL	70,432,345	72,782,219

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,950,325	8,069,890
Bursary – tertiary institutions (see attached list)	14,548,270	612,279
Bursary – special schools (see attached list)	6,366,000	0
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	19,800,000	4,506,132
Sports projects (see attached list)	3,100,000	830,818
Environment projects (see attached list)	-	1,500,000
Emergency projects (see attached list)	4,829,560	9,423,067
Total	70,594,155	24,942,186

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	57,998	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
	0	0
Total	57,998	0

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

*Kisumu West Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Closing cash book bank balance	Kshs (30/6/2021)	Kshs (30/6/2020)
<i>Equity Bank, Kisumu Branch. Kisumu West NG-CDF</i>	21,153,695	16,040,695
<i>Account No. 0290262014406</i>		
Total	21,153,695	16,040,695
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

Kisumu West Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Total</i>		0	0	0

12A. RETENTION

	2020-2021	2019-2020
	Kshs	Kshs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. GRATUITY

	2020-2021	2019-2020
	Kshs	Kshs
Gratuity as at 1 st July (A)	0	724,615
Gratuity held during the year (B)	515,455	442,020
Gratuity paid during the Year (C)	0	1,166,635
Closing Gratuity as at 30 th June D= A+B-C	515,455	0

Staff contracts were renewed in financial year 2020/2021 for a period of 2 years. Staff are entitled to Gratuity at rate of 25% of basic salary payable at the end of contract. The funds are kept in the main NGCDF account.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	16,040,695	(298,633)
Cash in hand		-
Imprest		-
Total	16,040,695	(298,633)

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	16,040,695	151,268	16,191,963
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
TOTAL	16,040,695	151,268	16,191,963

The adjustments amounting to Kshs 151,268 were bursary cheques expensed in 2019/20 and were not presented hence reversed back to the cash book after they went stale. List provided

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021	2019-2020
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 – 2019
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	-	724,614
Deposit and Retentions held during the year (B)	515,455	442,020
Deposit and Retentions paid during the Year (C)	-	1,166,634
closing account payables D= A+B-C	515,455	-

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XV. 17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	515,455	0
Others (<i>specify</i>)	0	0
	515,455	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,286,389	1,124,204
Use of goods and services	3,342,558	3,074,986
Amounts due to other Government entities (see attached list)	28,996,346	19,649,207
Amounts due to other grants and other transfers (see attached list)	31,176,339	56,878,699
Acquisition of assets	2,754,583	0
Others (<i>specify</i>)	3,300,773	5,677,800
Funds pending approval	473,138	608,600
	71,330,127	87,013,496

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	59,703,836	36,784,996
	59,703,836	36,784,996

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XVI. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Valentine Achieng	Records officer		76,148	
2. James Oburu Hongo	Clerical officer		82,648	
3. Abdulrahaman Salim	Driver		72,180	
4. Eliakim Onyi Akungu	Clerk of Works I		89,610	
5. Anne Atieno Wesonga	Cleaner		63,975	
6. David Odhiambo	Clerk of works II		37,753	
7. Nicholas Juma Ongalla	Accountant		93,143	
Sub-Total			515,455	
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Gratuity for employees	1,286,389	1,124,204	
Use of goods & services		3,342,558	3,074,986	
Amounts due to other Government entities				
primary school projects				
Okore Ogonda Primary	Purchase of 10,000 litre tank	175,000	1,000,000	
Usoma Primary	Purchase of 10,000 litre tank	175,000	-	
Usare Primary	fencing and gate	(0)	1,877,027	
Chulaimbo Primary	Purchase of 70 desks	350,000	-	
Maseno Mixed Primary	Purchase of 70 desks	350,000	-	
Wachara Primary	fencing and gate	1,530,000	-	
Geta Primary	Construction of 4 door toilet	600,000	-	
Ongalo Primary	Purchase of 120 desks	600,000	2,000,000	
Bara Primary	Purchase of 70 desks	350,000	-	
Gongo Primary	Renovation of 5 classrooms	1,375,000	-	
Obambo Primary	Purchase of 80 desks and purchase of 10,000 litre tank	615,000	-	
Bar Mathonye	Purchase of 60 desks	300,000	-	
Ulalo Primary	fencing and gate	1,530,000	-	
Nyaduung Primary	fencing and gate/ purchase of 10,000 litre tank	1,679,000	-	
Lwala Kadawa Primary	Purchase of 40 desks	200,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Gee Primary	Construction of 3 door toilet	300,000	-	
Wandega Primary	Construction of 1 classroom and purchase of 10,000 litre tank	1,675,000	-	
Kirembe Primary	Purchase of 10,000 litre tank	175,000	-	
Eshivalu Primary	Purchase of 10,000 litre tank	175,000	-	
Maseno School For The Deaf	Purchase of 10,000 litre tank	175,000	-	
Marera Primary	Purchase of 10,000 litre tank	175,000	-	
Maseno Girls Boarding	Purchase of 10,000 litre tank	175,000	-	
Nyawara Primary	Purchase of 10,000 litre tank	175,000	-	
Osiri Primary	Purchase of 10,000 litre tank	175,000	-	
Kawino Primary	Purchase of 10,000 litre tank	175,000	-	
Arude Primary	Purchase of 10,000 litre tank	175,000	-	
Sinyolo Primary	Purchase of 10,000 litre tank	175,000	-	
Aboge Primary	Purchase of 10,000 litre tank	175,000	-	
Dago Kokore Primary	rehabilitation of playing field	3,400,000	-	
Mboto Sunrise	over payment	(483)	(483)	
Kuoyo Primary	Completion of 2 classroom	934,060	934,060	
Kotetni Primary	Completion of 2 classroom	1,346,120	1,346,120	
Kisian Primary	Renovation of 12 classroom	-	4,850,000	
Akingli Primary	Construction of 1 classroom	-	1,363,498	
Savings		600	600	
Secondary School Projects				
Bar Korumba Secondary	construction of laboratory	2,050,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Obede Secondary	completion of multipurpose hall	-	5,804,913	
Alara Girls Secondary	Purchase of Land and Purchase of water tank	2,307,974	-	
Wachara Secondary	Construction of 1 classroom	1,500,000	-	
Huma Girls		(1)	-	
Kawino Primary	Purchase of Land	1,300,000	-	
Gombe Kokulo Secondary	Purchase of 10,000 litre tank	175,000	-	
Usare Secondary	Construction of septic tank	203,576	1,300,000	
Ogadase secondary	under payment	500	500	
Sianda Secondary	Purchase furniture and construction of septic tank	2,050,000	2,050,000	
Sub-Total		28,996,346	26,725,425	
Amounts Due To Other Grants And Other Transfers				
10.0 Security Projects				
Kisumu West Police Div Hq	Construction of police divisional headquarters	2,000,000	4,500,000	
West Karateng Assistant Chief	Purchase of furniture	250,000	2,000,000	
South Kapuonja Assistant Chief	Purchase of furniture	350,000	2,100,000	
South Kapuonja Assistant Chief	construction of assistant chief offices	250,000	-	
Otonglo Acc Offices	Purchase of furniture	400,000	400,000	
East Karateng Assistant Chief Offices	Purchase of furniture	250,000	250,000	
Korando A&B Offices	Purchase of furniture	400,000	400,000	
Savings		11,220	11,220	

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
3.0 Emergency				
Primary Schools	Disaster management	-	1,691,023	
Tertiary Institutions	Disaster management	-	655,288	
Unutilized	Disaster management	4,708,958	-	
Bursary And Social Security				
Secondary Schools	Bursary for needy students	(2,035,091)	7,915,234	
Tertiary And University Institutions	Bursary for needy students	19,436,633	25,984,903	
Special Needs / Special Categories	Bursary for needy students	3,905,032	7,271,032	
Bursary (Kisumu Rural)	Resubmitted from 2011/12	300,000	300,000	
Sports				
Kisumu West Sports Sub Committee	Sports competition	949,588	2,000,000	
Sub-Total		31,176,339	55,478,699	
Acquisition Of Assets				
Motor Vehicles		-	-	
Construction Of NGCDF Offices	renovation of office and purchase of solar back up	1,400,000	1,400,000	
Purchase Of Furniture And Equipment		1,194,583	-	
Purchase Of Computers		160,000	-	
Sub total		2,754,583	1,400,000	
Others (Specify)				

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
ICT Hubs	ICT Hub Installation	2,800,000	2,800,000	
Strategic Plan		773	773	
Audit Fee		-	-	
Sub County Education Office	fencing and gate	500,000	391,100	
Sub-Total		3,300,773	3,191,873	
Funds pending approval		473,138	217,500	
Grand Total		71,330,126	87,013,496	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	N/A	0	0	N/A
Buildings and structures	30,288,685	0	0	30,288,685
Transport equipment	10,308,695	0	0	10,308,695
Office equipment, furniture and fittings	2,479,948	57,998	0	2,537,946
ICT Equipment, Software and Other ICT Assets	936,068	0	0	936,068
Other Machinery and Equipment	3,724,000	0	0	3,724,000
Heritage and cultural assets	N/A	0	0	N/A
Intangible assets	N/A	0	0	N/A
Total	47,737,416	57,998	0	47,795,394

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
AIC Ogal Secondary School	EQUITY	290263325191	220	220
Airport Dispensary	EQUITY	290264427840	500	500
Akingli Primary School	EQUITY	290261573253	1,186	1,186
Alara primary School	EQUITY	290264420904	20,236	20,236
Arude Primary School	EQUITY	290265914024	355	355
Assistant County Commissioner's office	EQUITY	290266934135	72,260	72,260
Bar A Police Post	EQUITY	290266934135	6,580	6,580
Bar Andingo Primary School	EQUITY	290262503343	54	54
Bar Andingo Secondary School	EQUITY	290262882389	0	235
Bar Korumba Dispensary	EQUITY	290262915243	499	499
Bar Korumba Secondary School	EQUITY	290261715887	0	88,689
Bar Mathonye Primary School	EQUITY	290266911212	1,741	1,741
Bar Ogwal Primary School	EQUITY	290261729430	166	3,008,598
Bar Union Primary School	EQUITY	290263487586	28,771	28,771
Bar Union Secondary	EQUITY	290292945458	4,765	4,765
Bara Primary School	EQUITY	290261793392	12,210	12,210
Dago Kokore Primary School	EQUITY	290264265267	0	4,831
Dago Kokore Secondary	EQUITY	290292948839	407	407
Dago Police Post	EQUITY	290264322975	93,904	1,317,740
Dago Thim Secondary School	EQUITY	290293036145	14,762	1,366,302
Dr. Robert Ouko Primary School	EQUITY	290264485984	0	16,811
Gee Primary School	EQUITY	290261721069	0	15,613
Geta Primary School	EQUITY	290266758597	73,765	73,765
Gombe Kokulo Primary School	EQUITY	290273377096	0	376

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Gombe Kokulo Secondary School	EQUITY	290262283647	0	52,778
Gongo Primary School	EQUITY	290261742436	0	2,210
Huma Primary School	EQUITY	290263150446	0	1,075
Huma Primary School	EQUITY	290280974961	750,000	0
Kalejo Rota beach	EQUITY	290265957830	40	40
Kanyamedha Sec School	EQUITY	290264584906	128,029	128,030
Kanyamony Primary School	EQUITY	290262918149	0	2,890
Kawino Secondary School	EQUITY	290261749000	33,696	33,876
Kibwayi Primary School	EQUITY	290264002311	2,895	2,895
Kirembe Secondary School	EQUITY	290263663114	0	78,630
Kisian Primary School	EQUITY	290264283337	6,272,233	1,422,233
Kisian Secondary School	EQUITY	290293185662	686	686
Kisumu West Peace Committee	EQUITY	290266911212	905	905
Kogony Assistant chiefs office	EQUITY	290267123237	309	309
Kotetni Primary School	EQUITY	290264498948	412,288	412,288
Kuoyo Primary School	EQUITY	290262860014	2,900	2,900
Lwala Kadawa Primary School	EQUITY	290261815569	608	-608
Marera Primary School	EQUITY	290261804444	1,790	35,331
Maseno Mixed Primary School	EQUITY	290261767184	5,940	5,940
Maseno School for the deaf	EQUITY	290262503343	11,781	11,781
Mawembe Kodero Primary School	EQUITY	290264391080	0	1,509
Mawembe Kodero Water Project	EQUITY	290266782969	685	685
Mbaka Oromo Secondary School	EQUITY	290264376814	184	184
Mkendwa Primary School	EQUITY	290262261945	0	3,552
Mkendwa Primary School	EQUITY	290279012599	179,976	2,884,849
Nametsa Primary School	EQUITY	290262870028	0	16,614
Ngege Primary School	EQUITY	290261736092	193	193

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Nyaduo'ng Primary School	EQUITY	290264412994	8,930	8,930
Nyakune Primary School	EQUITY	290262896451	509	509
Nyanginja Secondary School	EQUITY	290278935458	39,487	223,879
Nyanginja Primary School	EQUITY	290261741131	0	13,459
Nyakongo Primary School	EQUITY	290264316629	1,471	1,471
Nyawara Primary School	EQUITY	290261724513	4,305	4,305
Obambo chiefs camp	EQUITY	290265956621	667	667
Obambo Secondary School	EQUITY	290262158122	56,584	1,451,045
Obede Secondary School	EQUITY	290199119931	0	2,723,065
Odhienyo hills	EQUITY	290263995712	710	18,830
Odowa Primary School	EQUITY	290261778177	0	955
Ogada AIC Secondary	EQUITY	290293964184	402	-353
Ogada Primary School	EQUITY	290264347249	0	375
Ogal Primary School	EQUITY	290197213041	384	384
Ogongo Primary School	EQUITY	290193804838	0	29,030
Ogongo Primary School	EQUITY	290280798194	1,250,000	0
Ojolla Health Center	EQUITY	290263512767	80	80
Ojolla Primary School	EQUITY	290261700206	86,573	86,573
Okore Ogonda Primary School	EQUITY	290261715727	12,830	12,830
Okore Ogonda Primary School	EQUITY	290195598751	1,230	1,230
Oluowa Primary School	EQUITY	290261805282	980	980
Oluowa Secondary School	EQUITY	290263342063	101,464	101,464
Ongalo Primary School	EQUITY	290261468266	7,012,125	12,125
Ongalo Secondary School	EQUITY	290293059992	32,568	0
Orinde Primary School	EQUITY	290265935622	16,048	16,048
Osiri Assistant Chiefs Office	EQUITY	290263513078	375	375

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Osiri Primary School	EQUITY	290261735598	129,101	129,101
Osiri Secondary School	EQUITY	290262147463	25,767	25,767
Odhieny Hills Afforestation	EQUITY	290263995712	710	18,830
Otonglo Dispensary	EQUITY	290262568116	5,699	25,767
Otonglo Divisional office Assistant County Commissioners' office	EQUITY	290264264618	72,610	18,830
Oyiengo Primary School	EQUITY	290195292694	583	583
Paga Fish Banda Project	EQUITY	290264307194	25	25
Paw Akuche Water project	EQUITY	290264152371	6,500	6,500
Sabembe Primary School	EQUITY	290279849821	242,090	1,350,000
Sianda Polytechnic	EQUITY	290262884558	10,265	10,265
Sinyolo Girls Secondary School	EQUITY	290263680904	947	974
St. Aloys Ojolla Pri. School	EQUITY	290264152371	10,265	0
St. Anthony Dago Kokore Sec. School	EQUITY	290292948839	407	407
St. Marks Obambo Sec. School	EQUITY	290263680904	6,500	0
Sunga Primary School	EQUITY	290261783242	0	4,411
Sunga Secondary School	EQUITY	290278931735	0	188,217
Tiengre Primary School	EQUITY	290261712407	2,069	19,960
Ulalo Primary School	EQUITY	290261679734	978	188,271
Uradi Primary School	EQUITY	290261715681	0	11,294
Usari Primary	EQUITY	290264344061	1,130	1,130
Usoma Dispensary	EQUITY	290264342280	334	334
Usoma Primary	EQUITY	290280823324	998,200	0
Wachara Primary School	EQUITY	290262043778	195	195
Wandega Primary school	EQUITY	290263329322	0	334
Yath Rateng Primary School	EQUITY	290295240574	195	195
AIC Alara Girls Sec. School	EQUITY	1260297599062	5,445	5,445

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kirembe Primary School	EQUITY	1260299054322	5,470	5,470
Kotetni Primary School	EQUITY	1260278943800	401,966	82,292
Maliera Secondary School	EQUITY	1260262267837	355	355
Mboto Sunrise Primary School	EQUITY	1260278967937	503	683
Rota Primary School	EQUITY	1260197564250	653	653
Sianda Primary School	EQUITY	1260278950558	250,000	1,095,674
Eluhobe Secondary. School	EQUITY	1120261748779	0	38,331
Usare Secondary School	EQUITY	1260297551271	1,285,219	320,975
Sabembe Sec. School	EQUITY	1260297558113	0	1,095,674
Aboge Primary School	KCB	1202114717	19,040	0
Akingli Primary	KCB	1285319508	1,363,498	0
Bar Mathonye Primary	KCB	1285908465	1,000,000	0
Chulaimbo Primary School	KCB	1202503519	522	522
Chulaimbo Primary School	KCB	1285475836	1,100,000	0
Chulaimbo Sec. School	KCB	1181116503	2,140	3,331
Dago Kokore Primary School	KCB	1202705863	163,248	632,081
Dwele Primary School	KCB	1273825624	243,080	1,500,000
East Karateng Assistant Chief Office	KCB	1178929930	0	1,000
Eluhobe Pri. School	KCB	1201171725	1,556	1,556
Huma Girls Secondary School	KCB	1272951677	22,475	1,498,790
Kisumu Maximum Prison	KCB	1285339274	500,000	0
Kawino Pri. School	KCB	1200093763	3,292	9,148
Kodiaga Primary School	KCB	1179867246	428,606	3,726,687
Kuoyo Sec. School	KCB	1202695922	39,196	40,639

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Lwala Kadawa Primary	KCB	1285561821	1,300,000	0
Lisuka Primary School	KCB	1273586654	741,745	1,450,000
Maliera Primary School	KCB	1285437829	0	0
Maseno Mixed Primary	KCB	1285423038	2,000,000	0
Lwala Kadawa Sec. School	KCB	1176973770	0	3,414
Nyakongo Primary School	KCB	1285914481	1,500,000	0
Mbaka Oromo Primary School	KCB	1204083274	3,162	4,353
Nyakune Primary School	KCB	1285907167	1,000,000	0
Nyahera Chief Office	KCB	1286119634	2,100,000	0
Ogada Primary School	KCB	1286130549	1,500,000	0
Ogal Primary School	KCB	1286343410	1,250,000	0
Okore Ogonda Primary School	KCB	1285336283	2,200,000	0
North Kapuonja Assistant Chief Office	KCB	1206399848	0	0
Obede Primary School	KCB	1202064922	0	15,559
Ochok Kadongo Pri. School	KCB	1202277853	503	1,694
Ogal Police Post	KCB	1206398752	3,302,987	3,308,498
Oyiengo Primary School	KCB	1286130581	1,175,000	0
Kisumu West Division Police	KCB	1285907981	4,500,000	0
Ojolla Administration Police Line	KCB	1179504933	2,083	3,274
Sabako Pri. School	KCB	1202730515	22,482	22,482
Sanganyinya Primary School	KCB	1177304449	0	14,704
Sanganyinya Primary School	KCB	1262083079	12,693	269,190
Sianda Mixed Sec. School	KCB	1202426727	12,930	0
St. Alloys Ojola Primary School	KCB	1286345979	1,000,000	0
Sunga Primary School	KCB	1286412250	750,000	0

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Sidika Pri. School	KCB	1202504310	667	5,458
Tiengre Mixed Secondary School	KCB	1285437799	3,500,000	0
Uradi Primary School	KCB	1285854314	950,000	0
Ulalo Sec. School	KCB	1201126509	4,986	6,177
Usari Primary School	KCB	1285421825	0	0
Wachara Youth Polytechnic	KCB	1176680730	462	8,662
West Karateng Sunga Ass chief	KCB	1284364984	2,000,000	0
Nawa primary School	AFRICAN BANK	4224001000942	1,972,465	1,972,465
Agulu Primary School	COOP BANK	1120015445001	3,200	3,200
Bishop Okoth Ojolla Girls Sec.	COOP BANK	1141013158200	1,779,291	1,779,291
North Kapuonja Water Project	COOP BANK	1141431995601	3,113	3,113
TOTAL			59,703,836	36,784,996

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XVII. 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.

Financial year	Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2019/20	CNRO/KISUMUWES T CDF/2019/2020(26)- QUALIFIED OPINION	1. Unsupported cash and cash Equivalents – the statements of assets and liabilities reflects cash and cash equivalents balance of Kshs 16,040,694. However the balance was not supported by bank reconciliation statements and cash books. Consequently the validity and completeness as at 30 th June 2020 could not be confirmed.	The management responded to the issue, however the audit team was not convinced.	FUND ACCOUNT MANAGER	UNRESOLVED	June 2022
		2. Variance in other grants and transfer balance- the statement of receipts and payments indicates that other grants and transfers totalled Kshs 24,942,186 which in turn includes bursary to secondary schools and bursary to tertiary institutions of Kshs 8,060,890 and Kshs 612,279 respectively	The management will respond.	FUND ACCOUNT MANAGER	UNRESOLVED	June 2022

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Financial year	Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		disclosed under note 7 to the financial statements. However, the bursaries transfer differs with the supporting schedules resulting to variance of totalling to Kshs 346,633. In the view of the foregoing the accuracy and completeness if balance of Kshs 346,633 under the other grants and transfers for the year ended 30 th June 2020 could not be confirmed.				
		3. Unsupported Prior year adjustments- the statement of assets and liabilities reflects prior year adjustment balance of Kshs 246,536 as disclosed under note 14 of the financial statements, however the management has not explained or supported the adjustment. Consequently the correctness of the statement of assets and liabilities for the year ended 30 th June 2020 could not be	The management responded and gave the requested details to the audit team, however the matter remains unresolved. The management will respond again.	FUND ACCOUNT MANAGER	UN-RESOLVED	June 2022

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Financial year	Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		confirmed				
		<p>4. Misstatement of compensation of employees - the statement of receipts and payments reflects an amount of Kshs 3,350,200 on compensation of employees, however the supporting ledger reflected an amount of 3,998,974 resulting to unreconciled variance amounting to Kshs 648,774. Consequently the accuracy and completeness of the compensation of employees amounting to Kshs 3,350,200 for the year ended 30th June 2020 could not be confirmed.</p>	<p>Management responded. Will give further response to this issue.</p>	FUND ACCOUNT MANAGER	UN-RESOLVED	June 2022
		<p>5. Inaccurate summary statement of appropriation - the summary statement of appropriation- recurrent and development reflects a budget utilization difference for unallocated funds total of Kshs 608,600 instead of the correct balance of 390,000 resulting in</p>	<p>Management responded. Will give further response to this issue.</p>	FUND ACCOUNT MANAGER	UN-RESOLVED	June 2022

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Financial year	Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		a variance of Kshs 218,000. Consequently the accuracy of the summary statement of appropriation could not be confirmed for the year ended 30 th June 2020.				

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