

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 MAR 2023

DAY:

TUESDAY

TABLED

BY: **OF**

CLERK AT
THE TABLE:

The Leader of the
Majority Party (LOM)

Inzofu Mwale

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30th June 2021



SEME CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
(AMMENDED)

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)

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

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Seme Constituency

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

*Seme Constituency
National Government Constituencies Development Fund (NGCDF)
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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 Seme 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	Kipngetich Langat
2.	Sub-County Accountant	George Okong'o
3.	Chairman NGCDFC	James Henry Adundo
4.	Member NGCDFC	Willy Adhiambo Onyango

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Seme 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.

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(e) Seme Constituency NGCDF Headquarters

P.O. Box 209-40102
DCCs Compound
Off Kosea-Maseno Road
KOMBEWA, KENYA

(f) Seme Constituency NGCDF Contacts

Telephone: (254) 720 399 068
E-mail: cdfseme@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Seme Constituency NGCDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity Bank Limited
Kisumu, Angawa Branch
P.O Box 3621
Kisumu, Kenya

(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



James Henry Adundo
Seme NGCDF Committee Chairman

It is my pleasure to present to you the Seme National Government Constituency Development Fund annual reports and financial statements for the year ended June 30, 2021. During the year under review, the entity was allocated Ksh 137,088,879 which was a 0.20% decrease for 2019/2020 allocation, at the close of the financial year, we had received a total of Ksh 159,367,724 which includes Ksh 67,367,724 being funds approved in previous years but received in the current year. Our performance was generally impressive and we have been able to offer more services to our constituents.

Our budget performance stood at 61.3%, this was a slight improvement from last year's performance which was at 58%. The overall utilization of funds stood at 61.3% compared to 58% in the year 2019/2020. The improvement is attributed to the increased turnaround time between receipt of funds and disbursement of the same.

With my team our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities.

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

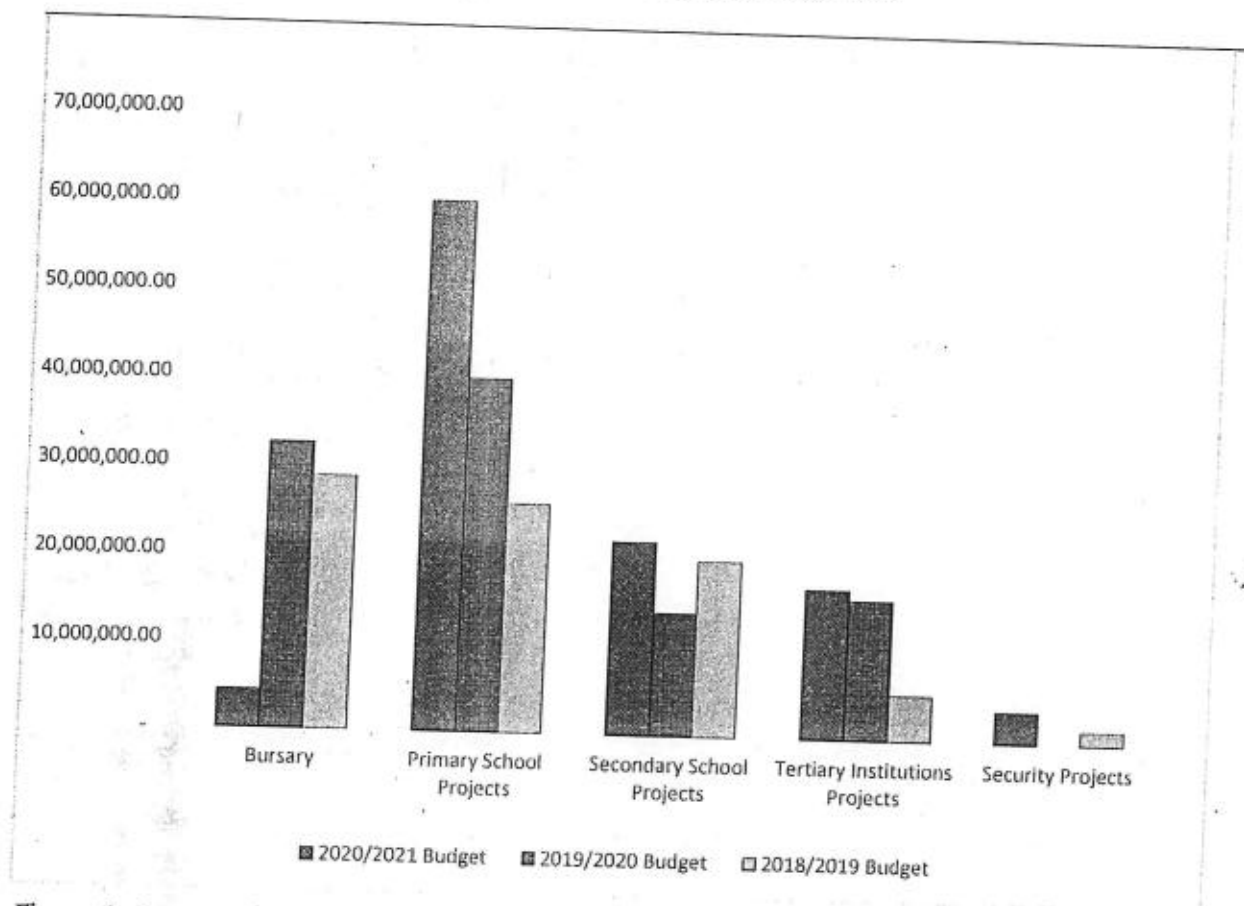


Figure 1: Comparative Analysis of Expenditure for FY 2018/2019, 2019/2020 and 2020/2021

Comparative expenditure towards Primary School Development showed a sharp increase from Ksh 25.84m in 2018/2019 to Ksh 59.96m in 2020/2021 financial year. This was in line with our strategic plan which identified the huge need for improved infrastructure in primary schools. The allocation towards tertiary institution increased by 325% from 5.2m in the last 3 years. This is owing to the fact that the entity initiate the construction of a new Seme Teacher Training College and completed the Kombewa KMTC College

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

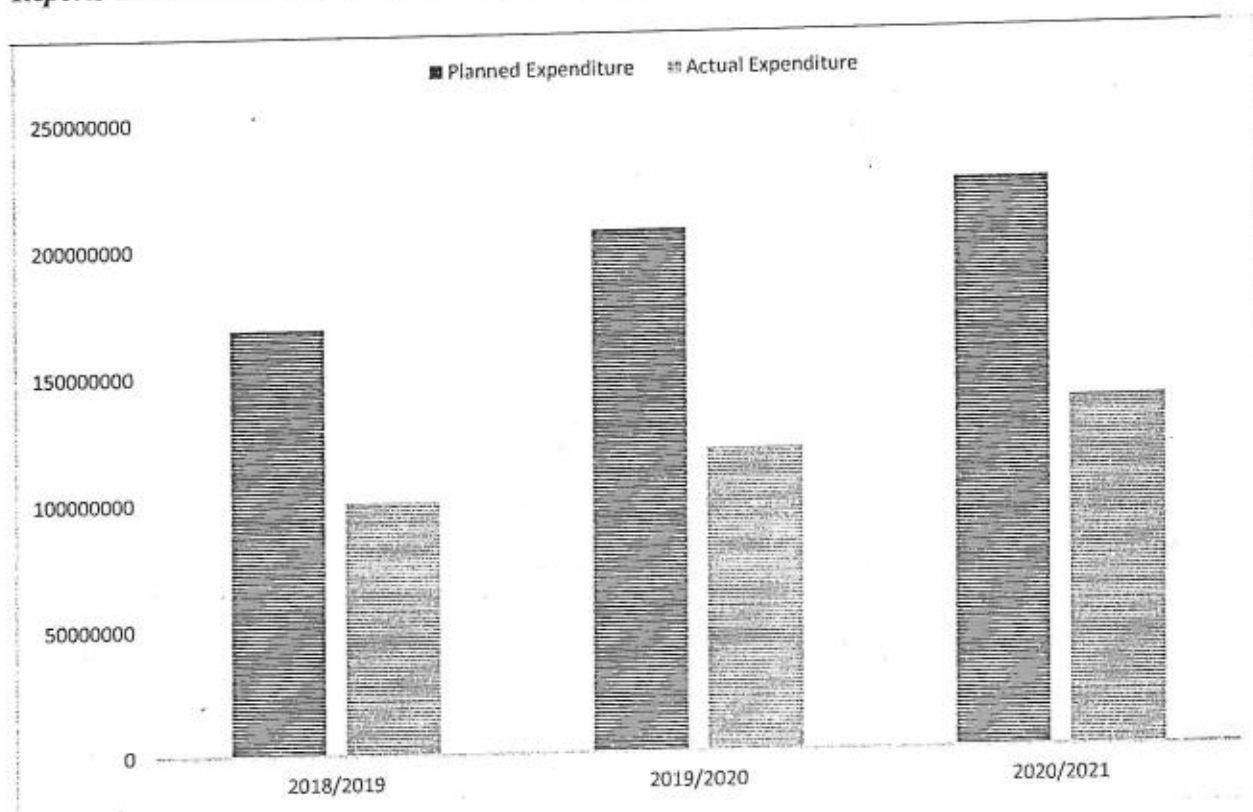


Figure 2: Comparing the Planned Expenditure with Actual Expenditure

Key Achievements by Seme NGCDF

- Completion of Seme Teachers College which is due to admit students in October 2021, this project has the multiplier effect of improving the local economy.
- Support to all our Primary and Secondary School in response to the Covid-19 pandemic by providing and washing facilities and hand-held thermoguns.
- The Seme NGCDF Scholarship students performed high with the 2020 class scoring a mean score of 7.5.
- The increased allocation to primary schools development has seen the elimination of mud walled classrooms and increase in enrolments in most schools
- The NGCDF Bursary Scheme has continued to have a positive impact in increasing enrolment and retention in secondary schools and colleges.

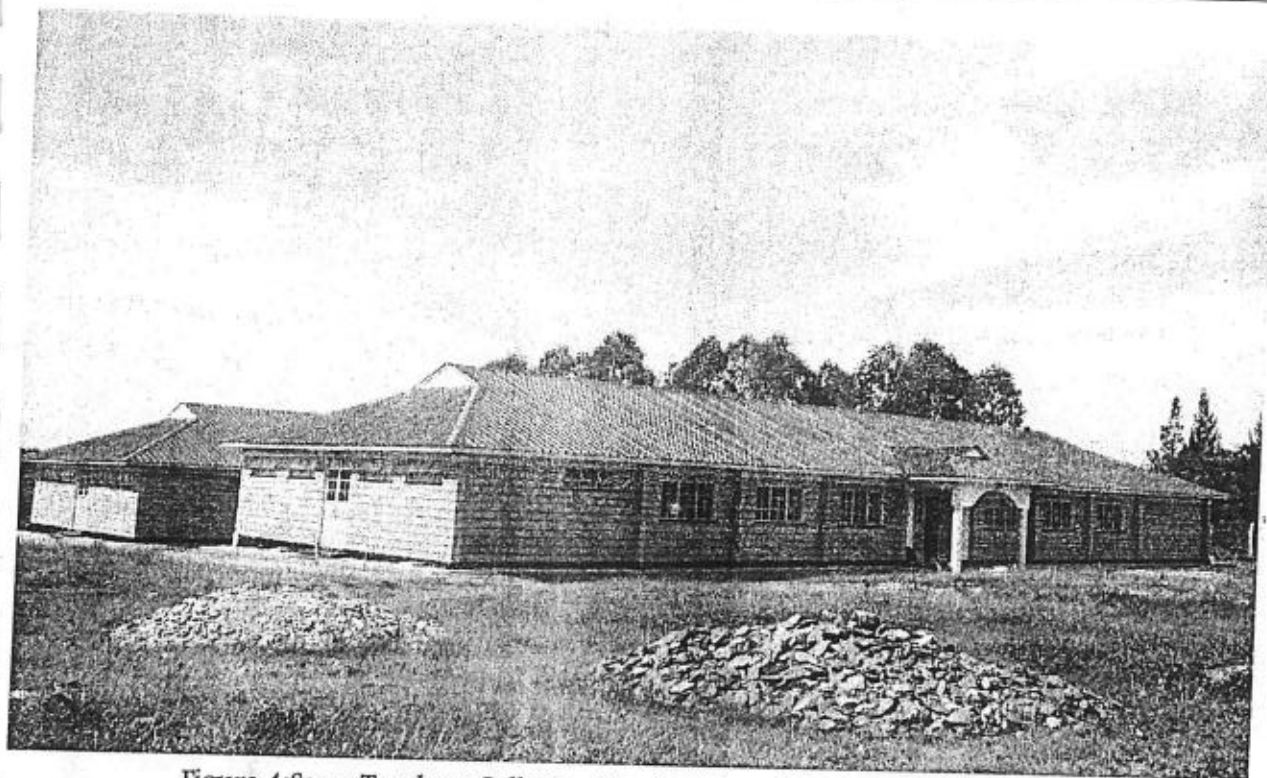


Figure 4: Seme Teachers College – Construction of Male and Female Hostels



Figure 5: Diemo Primary School – Construction of 4 Classrooms

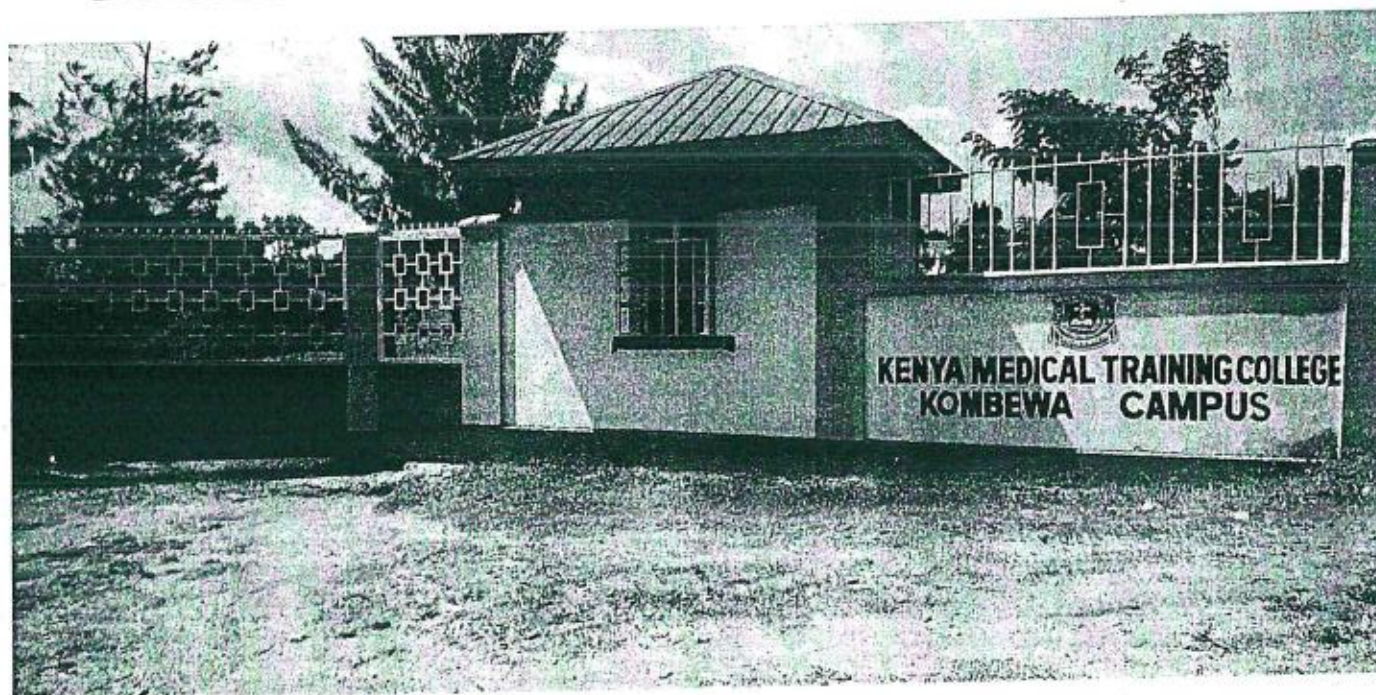


Figure 6:Kombewa KMTTC – Construction of 4 Classrooms, Laboratory and Hostels

Emerging Issues Related to the NG-CDF

- The NGCDF Act limits the project that can be implemented to those falling within the ambits of National Government, this restrictions excludes key projects that would have greatly imparted the lives of constituents.
- The Covid-19 Pandemic has brought out the need to have additional learning facilities in our schools, with limited funding, this may take a long time to realise.
- The implementation of the Competence Based Curriculum (CBC) by the education ministry poses a huge challenge in the provision of additional classrooms to cater for the need of the new education system.

Implementation Challenges and Recommended Way Forward

- The delay in disbursement of funds by the NGCDF board has greatly affected the turnaround time in project implementation. The Board and National Treasury should hasten the release of funds to avert any delays.
- The increase in taxes on construction materials and the requirement by Kenya Revenue Authority to effect tax deduction on service providers has increased the cost of projects.
- Low level of understanding on the Role of NGCDF by the publics has led to confusion and expectation gaps hence dissatisfaction. Continuous civic education and awareness creation by the NGCDF is greatly improving the perception and knowledge about NGCDF.

Signature.....
CHAIRMAN NGCDF COMMITTEE

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

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 Seme 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:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none">- number of usable physical infrastructure build in primary, secondary, and tertiary institutions- number of bursary's beneficiaries at all levels	In FY 20/21 -we increased number of classrooms, dormitories, laboratories in our schools - Bursary beneficiaries at all levels were as per the attached schedules

Seme Constituency**National Government Constituencies Development Fund (NGCDF)
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Security	-To improve access to security services	-Improved service delivery to wananchi	-constructions of AP Lines -Erection of flood lights in market places -construction of chiefs' offices	-Seme NGCDF has constructed various AP housing units in the constituency -Chiefs offices have also been constructed
Environment	-To increase forest cover and clean trading centres	-Reduced erosion and flood control -clean environment to for constituents	-purchase and plantation of seedlings -purchase of desks -Repair and installation of water catchment tanks	-Several desks have been purchased for several learning institutions -all classrooms built are equipped with roof catchment -Plantation of seedlings in various schools
Sports	-To nurture youth talents through sporting activities	-youth engagement through sporting activities	-Support youth clubs and schools with sporting equipment -Promote annual sports tournament -Improve sports playgrounds. Levelling of field and erection of goal posts	-Annual sports tournament organised for the constituents -Award of boots and sporting equipment to several winning teams and schools
Emergency	To Mitigate on unexpected occurrences that affects the welfare of constituents within the national government facilities	Availing of Funds to mitigate on the negative effects occasioned by unexpected occurrences	Support the re-construction of damaged National Government Projects Provide Funds for the provision of urgently needed facilities in National Government Facilities	Schools provided with sanitary facilities Schools reconstructed and renovated

Seme Constituency

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of Seme NG CDF, the committee funds the following key sectors with the following sustainable priorities:

- a. **Education and Training:** Seme 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

- Seme NGCDF supports the environmental conservation initiatives through provision of tree seedlings to schools and other national government institutions. The exercise is conducted jointly with the forestry department.
- We partnered with the ministry of Youth and National Authority for the Campaign against Drug Abuse (NACADA) in sensitization of youth/ community on the impact of drugs during the annual sports tournament.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

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

- NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Seme 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. Seme 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-

Seme 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-

Seme 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

Seme Constituency

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

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.

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

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

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-Seme 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.

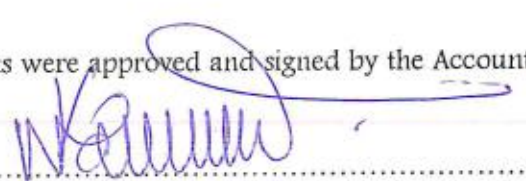
The Accounting Officer in charge of the NGCDF-Seme Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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- Seme 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 Seme 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- Seme Constituency financial statements were approved and signed by the Accounting Officer on 27/9/22 2021.


Chairman NGCDF Committee
JAMES HENRY ADUNDO


Fund Account Manager
KIPNGETICH LANGAT

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME 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 control, 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 - Seme Constituency set out on pages 17 to 63, which

comprise of the statement of assets and liabilities as at 30 June 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.35,546,793 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement for the month of June, 2021 revealed unrepresented cheques totalling to Kshs.21,498,046 out of which cheques totalling to Kshs.2,323,826 had become stale and had not been reversed in the cash book as at 31/12/2021.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.35,546,793 could not be confirmed.

2. Unsupported Committee Allowances

The statement of receipts and payments reflects use of goods and services amount of Kshs.9,765,755 as disclosed in Note 5 to the financial statements. Included in the amount is Kshs.4,158,718 in respect of committee allowances out of which an amount of Kshs.2,281,100 was not supported by attendance registers and monitoring and evaluation reports.

In the circumstances, the accuracy and validity of committee allowances expenditure of Kshs.2,281,100 could not be confirmed.

3. Unsupported Fuel Expenses

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.9,765,755, as disclosed in Note 5 to the financial statements. Included in the amount is Kshs.621,970 in respect of fuel, oil and lubricants out of which Kshs.450,000 was paid for supply of fuel. However documents to support the expenditure including motor vehicle work tickets to confirm the consumption of fuel were not produced for audit.

In the circumstances, the accuracy and completeness of expenditure amounting to Kshs.450,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects total actual receipts of Kshs.172,655,030 against an approved budget of Kshs.224,043,909 resulting to an underfunding by Kshs.51,388,879 or 23% of the budget. Similarly, the Fund spent Kshs.137,364,237 against an approved budget of Kshs.224,043,909 resulting under absorption of Kshs.86,679,672 or 39% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Delay in Implementation of Projects

Note 6 to the financial statements reflects transfer to tertiary institutions of Kshs.16,930,000. Included in the expenditure is an amount of Kshs.600,000 disbursed to Kombewa Kenya Medical Training Centre, Langi Campus for renovation of two (2) classrooms. However, inspection of the project in May, 2022 revealed that the renovation

works had not been carried out as planned and the Project Management Committee did not provide reasons for the delay in implementation of the project.

In the circumstances, the value for the funds were not realized by the public.

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 complying, 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

following the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 September, 2022

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

*Seme 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	159,367,724	118,740,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	88,500	100,500
TOTAL RECEIPTS		159,456,224	118,841,376
PAYMENTS			
Compensation of employees	4	3,853,305	2,767,260
Use of goods and services	5	9,765,755	8,557,796
Transfers to Other Government Units	6	98,769,114	70,883,027
Other grants and transfers	7	23,387,206	35,592,209
Acquisition of Assets	8	419,600	850,902
Other Payments	9	1,169,257	697,856
TOTAL PAYMENTS		137,364,237	119,349,050
SURPLUS/(DEFICIT)		22,091,987	(507,674)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Seme Constituency financial statements were approved on 27/9/22 2021 and signed by:


Fund Account Manager
KIPNGETICH LANGAT


National Sub-County Accountant
GEORGE OKONG'O
ICPAK M/No:20344

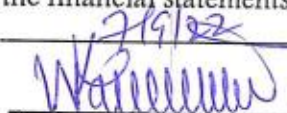

Chairman NG-CDF Committee
JAMES HENRY ADUNDO


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

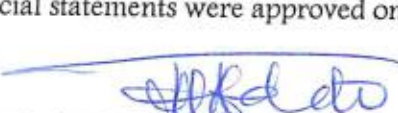
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	35,546,793	13,198,806
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		35,546,793	13,198,806
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		35,546,793	13,198,806
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		35,546,793	13,198,806
REPRESENTED BY			
Fund balance b/fwd	13	13,198,806	13,590,378
Prior year adjustments	14	256,000	116,102
Surplus/Deficit for the year		22,091,987	(507,674)
NET FINANCIAL POSITION		35,546,793	13,198,806

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Seme Constituency financial statements were approved on 27/9/22 2021 and signed by


Fund Account Manager
KIPNGETICH LANGAT


National Sub-County Accountant
GEORGE OKONG'O
ICPAK M/No:20344

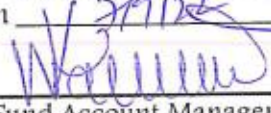

Chairman NG-CDF Committee
JAMES HENRY ADUNDO


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

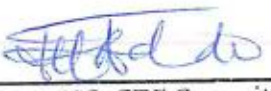
IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	159,367,724	118,740,876
Other Receipts	3	88,500	100,500
Total receipts		159,456,224	118,841,376
Payments for operating activities			
Compensation of Employees	4	3,853,305	2,767,260
Use of goods and services	5	9,765,755	8,557,796
Transfers to Other Government Units	6	98,769,114	70,883,027
Other grants and transfers	7	23,387,206	35,592,209
Other Payments	9	1,169,257	697,856
Total payments		136,944,637	118,498,148
Total Receipts Less Total Payments		22,511,587	
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	256,000	116,102
		256,000	116,102
Net cash flow from operating activities		22,767,587	459,330
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	419,600	850,902
Net cash flows from Investing Activities		(419,600)	(850,902)
NET INCREASE IN CASH AND CASH EQUIVALENT		22,347,987	(391,572)
Cash and cash equivalent at BEGINNING of the year	10	13,198,806	13,590,378
Cash and cash equivalent at END of the year		35,546,793	13,198,806

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Seme Constituency financial statements were approved on 17/12/2021 and signed by:


Fund Account Manager
KIPNGETICH LANGAT


National Sub-County Accountant
GEORGE OKONG'O
ICPAK M/No:20344


Chairman NG-CDF Committee
JAMES HENRY ADUNDO

*Seme 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 Utilizati on f=d/c %
RECEIPTS	2020/2021	Opening Balance (C/B) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
Transfers from NGCDF Board	137,088,879	13,198,806	73,667,724	223,955,409	172,566,530	51,388,879	77.1%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	88,500	88,500	88,500	-	100.0%
TOTALS	137,088,879	13,198,806	73,756,224	224,043,909	172,655,030	51,388,879	77.1%
PAYMENTS							
Compensation of Employees	3,710,190	-	3,223,090	6,933,280	3,853,305	3,079,974	55.6%
Use of goods and services	8,508,144	39,820	3,965,934	12,513,898	9,765,755	2,748,143	78.0%
Transfers to Other Government Units	86,734,059	-	39,644,108	126,378,168	98,769,114	27,609,053	78.2%
Other grants and transfers	38,136,486	-	25,101,967	63,238,453	23,387,206	39,851,247	37.0%
Acquisition of Assets	-	8,739,929	1,607,805	10,347,734	419,600	9,928,134	4.1%
Other Payments	-	4,419,057	39,820	4,458,877	1,169,257	3,289,620	26.2%
Funds pending approval**	-	-	173,500	173,500		173,500	0.0%
TOTALS	137,088,879	13,198,806	73,756,224	224,043,909	137,364,237	86,679,671	61.3%

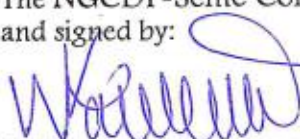
Seme Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Comments on Budget Utilisation

- The overall budget utilization was 61.3% which was due to non-disbursement of funds from the NGCDF Board on time. At the close of the financial year, the entity had not received a total of Ksh 51,388,879 which includes Ksh 4,300,000 for 2018/2019, Ksh 2,000,000 outstanding from 2019/2020 and 45,088,879 for the 2020/2021 financial year.
- The compensation of employees, Use of Goods and services, Transfer to National Government entities and Other grants and transfers were below 90% in utilization because the entity had an outstanding disbursement of Ksh 45,088,879 for 2020/2021, Ksh 2,000,000 for 2019/2020 and Ksh 4,300,000 for 2018/2019
- The variance between the original and the final budget is a result of the adjustment column of Ksh 86,649,930 constitutes Ksh 13,198,806 being opening balances and Ksh 73,756,224 being outstanding disbursements at the beginning of the year for 2019/2020 and previous years.
- Other receipts represents the Appropriation in Aid relating to sale of tenders amounting to Ksh 173, 500 (being Ksh 88,500 for 2020/2021 and Ksh 85,000 for 2019/2020)

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	86,679,671
Less undisbursed funds receivable from the Board as at 30 th June 2021	51,388,879
	35,290,792
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	256,000
Cash and Cash Equivalents at the end of the FY 2020/2021	35,546,792

The NGCDF-Seme Constituency financial statements were approved on 27/9/22 2021 and signed by:



Fund Account Manager
KIPNGETICH LANGAT



National Sub-County Accountant
GEORGE OKONG'O
ICPAK M/No:20344



Chairman NG-CDF Committee
JAMES HENRY ADUNDO

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

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 ALA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,710,190	-	3,223,090	6,933,280	3,853,305	3,079,974
1.2 Committee allowances	2,500,000	-	1,230,477	3,730,477	2,361,400	1,369,077
1.3 Use of goods and services	1,891,533	-	589,645	2,481,178	2,275,975	205,203
Total	8,101,723	-	5,043,211	13,144,934	8,490,680	4,654,254
2.0 Monitoring and evaluation						
2.1 Capacity building	2,216,611		768,900	2,985,511	2,788,016	197,495
2.2 Committee allowances	1,200,000	39,820	1,141,455	2,381,275	1,788,000	593,275
2.3 Use of goods and services	700,000	-	235,457	935,457	552,364	383,093
Total	4,116,611	39,820	2,145,812	6,302,243	5,128,380	1,173,863
3.0 Emergency						
Primary Schools						
3.1.1 Arni Primary	-	-	-	-	-	-
3.1.2 Arni Primary School	-	-	200,000	200,000	200,000	-
3.1.3 Awanya Primary School	200,000	-	-	200,000	200,000	-
3.1.4 Jimo Primary School	-	-	200,000	200,000	200,000	-
3.1.5 Jonyo Primary School	-	-	200,000	200,000	200,000	-
3.1.6 Kamubudi Primary School	-	-	1,200,000	1,200,000	1,200,000	-
3.1.7 Kamonye Primary	163,138	-	1,036,862	1,200,000	1,200,000	-
3.1.8 Kindy Primary	-	-	700,000	700,000	700,000	-
3.1.9 Korwenje Secondary School	-	-	200,000	200,000	200,000	-
	-	-	135,000	135,000	135,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements	2020/2021	30/06/2021
3.1.10 Kuyoyo Kowe Primary	-	-	55,000	55,000	-
3.1.11 Langi Primary School	-	-	200,000	200,000	-
3.1.12 Lieye Primary School	-	-	1,200,000	1,200,000	-
3.1.13 Manywanda Primary	-	-	200,000	200,000	-
3.1.14 Miliugo Primary	135,000	-	-	135,000	-
3.1.15 Nduru Kadero Primary	-	-	200,000	200,000	-
3.1.16 Nyabera Primary School	-	-	1,200,000	1,200,000	-
3.1.17 Nyanboyo Primary	-	-	200,000	200,000	-
3.1.18 Omuya Primary School	-	-	200,000	200,000	-
3.1.19 Orando Primary School	-	-	200,000	200,000	-
3.1.20 Pap Othany Primary	-	-	200,000	200,000	-
3.1.21 Pap Othany Primary School	-	-	200,000	200,000	-
3.1.22 Rabongi Primary School	-	-	200,000	200,000	-
3.1.23 Ridore Primary School	-	-	1,200,000	1,200,000	-
3.1.24 Siala Kayila Primary	-	-	200,000	200,000	-
3.1.25 Simba Gero Primary	-	-	700,000	700,000	-
3.1.26 Supply of Covid 19 Items	-	-	705,000	705,000	-
3.2 Secondary schools				-	-
3.2.1 Eng Owith Abol Girls Secondary	-	-	200,000	200,000	-
3.2.2 Ranen Girls Secondary	-	-	200,000	200,000	-
3.2.3 Rapogi Secondary School	-	-	200,000	200,000	-
3.2.4 Supply of Covid 19 Items	-	-	878,200	878,200	-
3.3 Security projects					
3.3.1 Seme National Treasury	-	-	320,000	320,000	-

Seme Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
3.4 Unutilised	6,694,069			6,694,069		
Total	7,192,207			19,922,269	13,228,200	6,694,069
4.0 Bursary and Social Security		-	12,730,062			
4.1 Secondary Schools						
4.2 Tertiary Institutions	15,000,000	-	(975,347)	14,024,653	1,451,554	12,573,099
4.3 Social Security	12,657,279	-	3,792,813	16,450,092	2,874,400	13,575,692
4.4 Special Needs	-	-	-	-	-	-
Total	-	-	-	-	-	-
5.0 Sports	27,657,279	-	2,817,466	30,474,745	4,325,954	26,148,791
5.1 Constituency Sports tournament's	2,000,000		2,049,502	4,049,502	2,228,115	1,821,387
Total	2,000,000	-	2,049,502	4,049,502	2,228,115	1,821,387
6.0 Environment						
6.1 Seme Teachers Training College	100,000	-	-	100,000	-	100,000
6.2 Kombewa KMTC	100,000	-	-	100,000	-	100,000
6.3 Ranten Girls Secondary	100,000	-	-	100,000	-	100,000
6.4 Lieye Primary School	100,000	-	-	100,000	-	100,000
6.5 Onuya Primary School	100,000	-	-	100,000	-	100,000
6.6 Bishop Abiero Magwar Girls	100,000	-	-	100,000	-	100,000
Total	600,000	-	-	600,000	-	600,000
7.0 Primary Schools Projects						
7.1 Aduong Monge Primary			350,000	350,000	350,000	-
7.2 Akonya Primary School	50,000	-	-	50,000	50,000	-

*Seme Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
7.3 Akonya Primary School	1,450,000	-	-	1,450,000	1,450,000	-
7.4 Alwala Primary School		-	700,000	700,000	700,000	-
7.5 Ami Primary School	1,426,558	-		1,426,558	1,426,558	-
7.6 Asino Primary School		-	70,000	70,000	70,000	-
7.7 Atol Primary School	400,000	-		400,000	400,000	-
7.8 Atol Primary School		-	720,000	720,000	800,000	(80,000)
7.9 Atoya Primary School		-	60,000	60,000	60,000	-
7.10 Awanya Primary School		-	60,000	60,000	60,000	-
7.11 Dago Kanyagaya Primary School	1,400,000	-	-	1,400,000	1,000,000	400,000
7.12 Gumo Primary School	2,600,000	-	500,000	3,100,000	3,100,000	-
7.13 Jimo Primary School	2,400,000	-		2,400,000	2,400,000	-
7.14 Jonyo Primary School		-	75,000	75,000	75,000	-
7.15 Jonyo Primary School	1,172,374	-		1,172,374	1,172,374	0
7.16 Kaloka Primary School		-	60,000	60,000	60,000	-
7.17 Kana gore Primary School	1,200,000	-		1,200,000	1,200,000	-
7.18 Kamagore Primary School		-	60,000	60,000	60,000	-
7.19 Kambudi Primary School		-	500,000	500,000	500,000	-
7.20 Kamonye Primary School	1,200,000	-		1,200,000		1,200,000
7.21 Kindu Primary School		-	75,000	75,000	75,000	-
7.22 Kindu Primary School	1,290,000	-		1,290,000		1,290,000
7.23 Kirindo Primary School		-	300,000	300,000	300,000	-
7.24 Kit Milkayi Primary School	300,000	-	900,000	1,200,000	1,200,000	-
7.25 Kitare Primary School	1,200,000	-		1,200,000	1,200,000	-
7.26 Korumba Primary School	50,000	-		50,000	50,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
7.27 Korwenje Primary School		-	1,200,000	1,200,000	1,200,000	-
7.28 Korwenje Primary School	1,200,000	-		1,200,000	1,200,000	-
7.29 Kuoyo Kayila Primary School		-	120,000	120,000	120,000	-
7.30 Kuoyo Kowe Primary School		-	1,200,000	1,200,000	1,200,000	-
7.31 Langi Primary School		-	60,000	60,000	60,000	-
7.32 Lela Primary School		-	775,000	775,000	775,000	-
7.33 Lieye Primary School	1,200,000	-		1,200,000	-	1,200,000
7.34 Lunga Primary School	1,800,000	-		1,800,000	1,800,000	-
7.35 Magwako Primary School	450,000	-		450,000	450,000	-
7.36 Magwako Primary School		-	600,000	600,000	600,000	-
7.37 Mariwa Primary School		-	60,000	60,000	60,000	-
7.38 Mariwa Primary School	1,436,102	-		1,436,102	1,436,102	-
7.39 Mayieka Primary School		-	778,000	778,000	778,000	-
7.40 Mayieka Primary School	1,200,000	-		1,200,000	1,200,000	-
7.41 Mbeka Primary School		-	60,000	60,000	60,000	-
7.42 Mirieri Primary School		-	102,000	102,000	102,000	-
7.43 Mirieri Primary School	1,200,000	-		1,200,000	1,200,000	-
7.44 Nduru Primary School		-	102,000	102,000	102,000	-
7.45 Nduru Primary School		-	60,000	60,000	60,000	-
7.46 Nduta Primary School	1,100,000	-		1,100,000	1,100,000	-
7.47 Ngop Ngeso Primary School		-	60,000	60,000	60,000	-
7.48 Nyaguda Primary School	1,200,000	-		1,200,000	1,200,000	-
7.49 Nyalik Primary School		-	375,000	375,000	375,000	-
7.50 Nyamgun Primary School		-	104,775	104,775	104,775	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
7.51 Nyamisiri Primary School	137,780			137,780		137,780
7.52 Nyamisiri Primary School	500,000			500,000		500,000
7.53 Nyamisiri Primary School			1,089,000	1,089,000	1,089,000	-
7.54 Nyamor Primary School			60,000	60,000	60,000	-
7.55 Nyarombo Primary School	1,200,000			1,200,000	1,200,000	-
7.56 Nyatigo Primary School	300,000			300,000	300,000	-
7.57 Nyatigo Primary School	-	-	700,000	700,000	700,000	-
7.58 Nyaundi Primary School	2,700,000	-		2,700,000	2,700,000	-
7.59 Obola Low Cost Primary School		-	900,000	900,000	900,000	-
7.60 Ochara Primary School		-	250,000	250,000	250,000	-
7.61 Ochara Primary School	500,000	-		500,000	500,000	-
7.62 Ochok Primary School	450,000	-		450,000	450,000	-
7.63 Ochok Primary School		-	500,000	500,000	500,000	-
7.64 Odiyanya Kagai Primary School		-	2,000	2,000	2,000	-
7.65 Ogona Kadero Primary School		-	60,000	60,000	60,000	-
7.66 Ojola Kadero Primary School		-	80,000	80,000		80,000
7.67 Ojolla Kadero Primary School	363,000	-		363,000	363,000	-
7.68 Okuto Primary School		-	75,000	75,000	75,000	-
7.69 Olare Primary School	1,200,000	-		1,200,000		1,200,000
7.70 Ombo Primary School		-	60,000	60,000	60,000	-
7.71 Ombo Primary School	500,000	-		500,000		500,000
7.72 Omore Primary School	4,800,000	-		4,800,000	4,800,000	-
7.73 Omuya Primary School		-	60,000	60,000	60,000	-
7.74 Omuya Primary School	4,800,000	-		4,800,000	4,800,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
7.75 Opande Primary School	1,200,000	-		1,200,000	1,200,000	-
7.76 Oruga Primary School	1,200,000	-		1,200,000	1,200,000	-
7.77 Pap Othany Primary School	2,000,000	-		2,000,000	2,000,000	-
7.78 Pith Kabonyo Primary School		-				-
7.79 Pith Kabonyo Primary School		-	410,000	410,000	410,000	-
7.80 Pith Kocchiel Primary School	479,600	-		479,600	479,600	-
7.81 Rachilo Primary School			(300,000)	(300,000)		(300,000)
7.82 Rapogi Primary School			100,000	100,000	100,000	-
7.83 Rodi Primary School	500,000			500,000	500,000	-
7.84 Rodi Primary School			60,000	60,000	60,000	-
7.85 Runda Primary School	1,200,000			1,200,000	1,200,000	-
7.86 Siala Primary School	1,081,379			1,081,379	1,081,379	-
7.87 Simba Gero Primary School	1,200,000			1,200,000	1,200,000	-
7.88 St Francis Oriang' Primary School	836,102			836,102	836,102	-
7.89 St. Francis Oriang' Primary School			81,000	81,000	81,000	-
7.90 Urudi Ratta Primary School	1,200,000			1,200,000		-
7.91 Urudi Ratta Primary School	150,000			150,000		-
Total	1,300,000			1,300,000	150,000	-
8.0 Secondary Schools Projects	56,722,894	-	14,273,775	70,996,669	59,964,114	1,032,555
8.1 Adlung Monge Secondary School						
8.2 Alungo Secondary School	2,400,000			2,400,000	2,400,000	-
8.3 Asol Secondary School			1,200,000	1,200,000	1,200,000	0
8.4 Bishop Abiero Magwar Girls Secondary School	1,200,000		200,000	1,200,000		1,200,000
				200,000		200,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
8.5 Bonde Secondary school	1,536,102		1,00,000	2,536,102	1,000,000	1,536,102
8.6 Eng Owiti Abol Girls Secondary School			125,000	125,000	125,000	-
8.7 Kadero Sunrise Secondary School	1,200,000			1,200,000	1,200,000	-
8.8 Korwenje Secondary School	1,200,000			1,200,000		1,200,000
8.9 Magwar Model Boys Secondary School			1,350,000	1,350,000	1,350,000	-
8.10 Nyamgun Secondary School			2,125,333	2,125,333	2,124,937	396
8.11 Nyamgun Mixed Secondary School	1,875,063			1,875,063	1,875,063	-
8.12 Nyatigo Secondary School			(330,000)	(330,000)		(330,000)
8.13 Nyawanga Secondary School	300,000			300,000	300,000	-
8.14 Nyawanga Secondary School			1,800,000	1,800,000	1,800,000	-
8.15 Prof Nyonggo Secondary School	5,000,000			5,000,000		5,000,000
8.16 Ranen Girls Secondary School	1,850,000			1,850,000	1,850,000	-
8.17 Ranen Girls Secondary School			1,150,000	1,150,000	1,150,000	-
8.18 Ratta Secondary School			3,050,000	3,050,000	3,050,000	-
8.19 Ridore Mixed Secondary School	250,000			250,000	250,000	-
8.20 St Barnabas Girls Secondary School			1,200,000	1,200,000	1,200,000	-
8.21 St Peters Kajulu Mixed Secondary School	400,000		600,000	1,000,000	1,000,000	-
Total	17,211,165	-	13,470,333	30,681,498	21,875,000	8,806,498
9.0 Tertiary institutions Projects						
9.1 Kombewa Medical Training College			2,500,000	2,500,000	2,500,000	-
9.2 Kemri Kombewa Paediatric Research Ward			2,000,000	2,000,000		2,000,000
9.3 Seme Teachers College			7,400,000	7,400,000	5,130,000	2,270,000
9.4 Seme Teachers Training College	300,000			300,000	300,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)
	2020/2021	Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
9.5 Seme Teachers Training College	9,100,000			9,100,000	7,400,000	1,700,000
9.6 Kombewa KMTC- Langi Campus	3,400,000			3,400,000	1,600,000	1,800,000
Total	12,800,000	-	11,900,000	24,700,000	16,930,000	7,770,000
10.0 Security Projects						
10.1 Harambee AP Post				-		
10.2 Kayila Sub Loc Assistant Chiefs Office			654,937	654,937	654,937	-
10.3 Kipasi AP Line			400,000	400,000	400,000	-
10.4 Kolenyo AP Post			1,200,000	1,200,000		1,200,000
10.5 Magwar AP Post			1,600,000	1,600,000		1,600,000
10.6 Magwar Police Post			900,000	900,000		900,000
10.7 Nyaguda Police Post	400,000		400,000	800,000	400,000	400,000
10.8 Opapla Police Base			550,000	550,000	150,000	400,000
10.9 Seme Sub County Deccs Office	200,000		800,000	1,000,000	100,000	900,000
Total	87,000		1,000,000	1,087,000	1,000,000	87,000
11.0 Acquisition of assets	687,000	-	7,504,937	8,191,937	3,604,937	4,587,000
11.1 Motor Vehicles						
11.2 Construction of CDF office	-		-	-	-	-
11.3 Purchase of furniture and equipment	-	8,739,929	904,669	9,644,598	-	9,644,598
11.4 NGCDF Office Borehole	-		588,560	588,560	419,600	168,960
Total			114,576	114,576		114,576
12.0 Other payments	-	8,739,929	1,607,805	10,347,734	419,600	9,928,134
12.1 Constituency Innovation Hubs				-		-
12.2 Strategic Plan		4,419,057		4,419,057	1,169,257	3,249,800
			130,180.00	(130,180)		(130,180)

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2020/2021	Operating Balance (C/B) and ALA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
12.3 Electrification			150,000.00	150,000		150,000
12.4 Oriang Dispensary			20,000.00	20,000		20,000
Total	-	4,419,057	39,820	4,458,877	1,169,257	3,289,620
13.0 Unallocated fund						
Funds pending approval**				-		
ALA			173,500	173,500		173,500
PMC savings				-		
Total	-	-	173,500	173,500	-	173,500
	137,088,879	13,198,806	73,756,223	224,043,909	137,364,237	86,679,672

(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)

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

XI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-Seme 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.

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

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

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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 30 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.

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National Government Constituencies Development Fund (NGCDF)
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE B047306	1		41,740,876
AIE B041203	2		4,000,000
AIE B047353	3		9,000,000
AIE B047649	4		20,000,000
AIE B049172	5		6,000,000
AIE B104090	6		15,000,000
AIE B104473	7		23,000,000
AIE B104773		50,000,000	
AIE B104837		17,367,724	
AIE B124661		9,000,000	
AIE B119639		10,000,000	
AIE B128272		6,900,000	
AIE B138995		13,000,000	
AIE B132326		6,000,000	
AIE B132032		6,000,000	
AIE B128029		13,000,000	
AIE B119639		10,000,000	
AIE B139546		6,100,000	
AIE B138652		12,000,000	
TOTAL		159,367,724	118,740,876

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	88,500	100,500
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	88,500	100,500

4. COMPENSATION OF EMPLOYEES

Description	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,012,452	1,887,842
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	566,167	784,720
Employer Contributions Compulsory national social security schemes	274,686	94,698
Total	3,853,305	2,767,260

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	420	-
Electricity	89,070	94,000
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	835,115	157,000
Domestic travel and subsistence	1,277,600	105,746
Printing, advertising and information supplies & services	161,937	334,485
Rentals of produced assets	108,980	-
Training expenses	527,300	272,890
Hospitality supplies and services	392,772	249,610
Other committee expenses	333,450	-
Committee allowance	4,140,718	5,219,646
Insurance costs	-	-
Specialised materials and services	58,900	108,000
Office and general supplies and services	654,636	513,252
Fuel , oil & lubricants	621,970	325,500
Other operating expenses	210,649	-
Bank service commission and charges	69,360	26,400
Routine maintenance - vehicles and other transport equipment	130,600	958,255
Routine maintenance- other assets	34,278	193,012
TOTAL	9,765,755	8,557,796

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	59,964,114	39,948,027
Transfers to secondary schools (see attached list)	21,875,000	13,930,000
Transfers to tertiary institutions (see attached list)	16,930,000	15,805,000
Transfers to Health Institutions (see attached list)		1,200,000
TOTAL	98,769,114	70,883,027

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	1,451,554	20,016,693
Bursary – tertiary institutions (see attached list)	2,874,400	12,343,882
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	3,604,937	-
Sports projects (see attached list)	2,228,115	1,901,634
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	13,228,200	1,330,000
Total	23,387,206	35,592,209

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	355,902.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	419,600	495,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	419,600	850,902

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	697,856
ICT Hub	1,169,257	-
	1,169,257	697,856

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10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Equity Bank K Ltd, Angawa Branch A/C no. 1260261899624	35,546,793	13,198,806
Total	35,546,793	13,198,806
10B: CASH IN HAND		
Location 1	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

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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>	<i>dd/mm/yy</i>	-	-	-
<i>Total</i>				-

12A. RETENTION

<i>Description</i>	<i>2020-2021</i>	<i>2019-2020</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. GRATUITY

<i>Description</i>	<i>2020-2021</i>	<i>2019-2020</i>
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. BALANCES BROUGHT FORWARD

<i>Description</i>	<i>2020-2021 (1st July 2020)</i>	<i>2019-2020 (1st July 2019)</i>
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	13,198,806	13,590,378
Cash in hand	-	-
Imprest	-	-
Total	13,198,806	13,590,378

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14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2019/2020 Kshs
Bank account Balances	116,102	256,000	372,102
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
TOTAL	116,102	256,000	372,102

*** Prior year adjustments of Ksh 256,000 relates to stale cheques reversed in the cashbook but not reissued

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2020 – 2019 KShs	2018 - 2019 KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	183,820.00	-
Others (<i>specify</i>)	-	-
	183,820.00	-

17.3: UNUTILIZED FUND (See Annex 3)

Description	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,079,974	3,223,090
Use of goods and services	2,966,143	4,005,754
Amounts due to other Government entities (see attached list)	27,609,053	39,644,108
Amounts due to other grants and other transfers (see attached list)	39,633,247	25,101,967
Acquisition of assets	9,928,134	10,347,734
Others (<i>specify</i>)	3,289,620	4,458,877
Funds pending approval	173,500	85,000
	86,679,671	86,649,930

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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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17.4: PMC ACCOUNT BALANCES (See Annex 5)

Description	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	57,338,252	29,441,423
	57,338,252	29,441,423
	57,338,252	29,441,423

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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. Leah Fiona Aduol	Project Assistant	2016	26,650.00	
2. Martin Oryango	Clerk of Works	2015	30,170.00	
3. Josephine Owuor	Admin Assistant	2018	17,570.00	
4. Paul Oguk Omondi	Security Officer	2014	17,570.00	
5. Moses Oyugi	Grounds Man	2018	17,570.00	
6. Cliff Dache	Account Assistant	2017	26,730.00	
7. Kevin Awiti	Driver	2020	25,000.00	
8. George Arodi	Clerical Officer	2020	22,560.00	
Sub-Total			183,820.00	
Grand Total			183,820.00	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees	Payment of staff salaries and Gratuity	3,079,974	3,223,090	Cashbook Closing Balances
Use of goods & services	To facilitate the Payment for Goods and Services for use by NGCDF	2,748,143	4,005,754	Cashbook Closing Balances
Amounts due to other Government entities				
Amount Due to Primary Schools			14,273,775	
Atol Primary School	Completion of 1 Classroom	(80,000)		Cashbook Closing Balances
Dago Kanyagaya Primary School	Renovation of 3 classroom	400,000		Cashbook Closing Balances
Kamonye Primary School	Construction of 1 Classroom	1,200,000		Cashbook Closing Balances
Kindu Primary School	Construction of 1 Classroom	1,290,000		Cashbook Closing Balances
Lieye Primary School	Construction of 1 Classroom	1,200,000		Cashbook Closing Balances
Nduta Primary School	Completion of Administration Block	1,100,000		Cashbook Closing Balances
Nyaguda Primary School	Construction of 1 Classroom	1,200,000		Funds not disbursed by the NG-CDF Board
Nyangun Primary School	Completion of 1 classroom	104,775		Cashbook Closing Balances
Nyamisiiri Primary School	Completion of 2 Classrooms	137,780		Cashbook Closing Balances
Nyamisiiri Primary School	Renovations of 1 classroom	500,000		Cashbook Closing Balances
Ojola Kadero Primary School	Supply of Desks	80,000		Cashbook Closing Balances
Olare Primary School	Construction of 1 Classroom	1,200,000		Cashbook Closing Balances
Ombo Primary School	Renovation 1 Classroom completion	500,000		Funds not disbursed by the NG-CDF Board
Pith Kochiel Primary School	Purchase of Land	(300,000)		Cashbook Closing Balances

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
St. Francis Oriang Primary School	Construction of 1 Classroom	1,200,000		Funds not disbursed by the NG-CDF Board
Urudi Ratta Primary School	Construction of 1 Classroom	1,300,000		Funds not disbursed by the NG-CDF Board
Amount Due to Secondary Schools			13,470,333	
Asol Secondary School	Construction of 1 Classroom	1,200,000		Funds not disbursed by the NG-CDF Board
Bishop Abiero Magwar Girls Secondary School	Fencing of Compound	200,000		Funds not disbursed by the NG-CDF Board
Bonde Secondary school	Completion of single laboratory	1,536,102		Funds not disbursed by the NG-CDF Board
Korwenje Secondary School	Construction of 1 Classroom	1,200,000		Funds not disbursed by the NG-CDF Board
Nyangun Secondary School	Completion of Science Laboratory	396		Funds not disbursed by the NG-CDF Board
Nyatiigo Secondary School	Completion of 1 classroom	(330,000)		
Prof Nyongo Secondary School	Construction of an Administration block and a unit staff house	5,000,000		Funds not disbursed by the NG-CDF Board
Amount Due to Tertiary Institutions			11,900,000	
Kemuri Kombewa Pediatric Research Ward	Purchase of Land for Pediatric Research Ward	2,000,000.00		Cashbook Closing Balances
Kombewa KMTC- Langi Campus	Renovation of 2 classrooms, Construction of one classroom, Purchase of 22 lockers	1,800,000.00		Funds not disbursed by the NG-CDF Board
Seme Teachers College	Construction of Library/Resource centre	3,970,000.00		Funds not disbursed by the NG-CDF Board
Sub-Total		27,609,053	39,644,108	
Amounts due to other grants and other transfers				

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Bursary - Secondary	Payment of bursary to needy students in secondary schools	12,573,099	(975,347)	
Bursary - Tertiary	Payment of bursary to needy students in tertiary institutions	13,575,692	3,792,813	
Security Projects			7,504,937	
Kipasi AP Line	Purchase of land and fencing	1,200,000.00		Funds not disbursed by the NG-CDF Board
Kolenyo AP Post	Construction of AP Administration Block	1,600,000.00		Funds not disbursed by the NG-CDF Board
Magwar AP Post	Construction of AP Administration Block	1,300,000.00		Funds not disbursed by the NG-CDF Board
Nyaguda Police Post	Fencing of Compound and construction of Armory	400,000.00		Funds not disbursed by the NG-CDF Board
Seme Sub County Deccs Office	Gate installation at DCCs compound	87,000.00		Funds not disbursed by the NG-CDF Board
Sports Projects (see attached list)	Funds for constituency sports tournament and purchase of Kits	1,821,387	2,049,502	Funds not disbursed by the NG-CDF Board
Environment Projects			-	
Bishop Abiero Magwar Girls	Tree Planting	100,000		Funds not disbursed by the NG-CDF Board
Kombewa KMTC	Tree Planting	100,000		Funds not disbursed by the NG-CDF Board
Lieye Primary School	Tree Planting	100,000		Funds not disbursed by the NG-CDF Board
Ornuya Primary School	Tree Planting	100,000		Funds not disbursed by the NG-CDF Board
Ranen Girls Secondary	Tree Planting	100,000		Funds not disbursed by the NG-CDF Board
Seme Teachers Training College	Tree Planting	100,000		Funds not disbursed by the NG-CDF Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Emergency Projects	Emergency reserve for urgent and unforeseen need for expenditures that may occur in the constituency	6,694,069	12,730,062	Funds not disbursed by the NG-CDF Board
Sub-Total		39,851,247	25,101,967	
Acquisition of assets			10,347,734	
Construction of CDF office	Construction of NGCDF Hall	9,644,598		Cashbook Closing Balances
Purchase of furniture and equipment	Purchase of Office Equipment	168,960		Cashbook Closing Balances
NGCDF Office Borehole		114,576		Cashbook Closing Balances
Sub-Total		9,928,134	10,347,734	
Other Payments				
Constituency Innovation Hubs	Ict Hubs	3,249,800	4,458,877	Cashbook Closing Balances
Strategic Plan	Strategic Plan	(130,180)		Cashbook Closing Balances
Electrification		150,000		Cashbook Closing Balances
Oriang Dispensary		20,000		Cashbook Closing Balances
Sub-Total		3,289,620	4,458,877	
Funds pending approval		173,500	85,000	
Grand Total		86,679,671	86,649,930	

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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	-	-	-	-
Buildings and structures	20,724,110	-	-	20,724,110
Transport equipment	5,152,000	-	-	5,152,000
Office equipment, furniture and fittings	1,334,860	419,600	-	1,754,460
ICT Equipment, Software and Other ICT Assets	1,002,640	-	-	1,002,640
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	28,213,610	419,600	-	28,633,210

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
Abol Primary School Cdf Project	Equity	1260262698188	1,070	1,070
Achwo Community Water Pan Cdf	Equity	1260263167099	-	-
Aduong Monge Secondary School	Equity	1260265746827	120	-
Aduong Monge Secondary School	Kcb	1286412404	2,377,626	-
Akado Police Post Project	Equity	1260163800619	2,637	2,637
Akado Primary School Ng Cdf Committee	Equity	1260279230929	75,055	-
Akonya Primary School-Cdf Account	Equity	1260265641326	1,503,720	3,720
Alungo Mixed Secondary School -Ng Cdf Committee	Equity	1260268843236	1,203,610	3,610
Alungo Primary School- Ng Cdf Committee	Equity	1260277333460	31,480	31,480
Alwala Secondary School Community Water Project	Equity	1260263987618	240	240
Ami Primary School Cdf Account	Equity	1260262420980	-	-
Ami Primary School- Ng- Constituencies Development Fund- Seme	Equity	1260270013021	1,626,827	269
Anyanga Primary School Ngcdf Committee	Equity	1260277344012	27,798	27,618
Arito Langi Dispensary Cdf Project	Equity	1260262711153	790	790
Asino Primary School Cdf Project	Equity	1260262544643	3,891	83,571
Asol Mixed Seconddary School Cdf Project	Equity	1260264426093	70,927	70,927
Atol Primary School	Equity	1260264129081	1,351,960	1,360,015
Atoya Primary School-Cdf Account	Equity	1260265647664	112,825	102,325
Awanya Primary School Ng Cdf Committee	Equity	1260270356718	59,896	(98)
Barkorwa Mixed Primary School Ng Cdf Commiittee	Equity	1260277658802	140,860	1,603,900
Bishop Abiero Girls Secondary School Magwar Ngcdf Committee	Equity	1260276243060	1,227,890	1,227,890
Bishop Abiero Oruga Secondary School Ng Cdf Committee	Equity	1260272107954	51,020	500,730
Bishop Okoth Miranga Secondary School Cdf Project	Equity	1260263603881	-	785
Bodi Market Chiefs Office Project	Equity	290271306916	-	-

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Bonde Mixed Secondary School-Ngcdf Committee	Equity	1260277349942	1,124,180	124,180
Bongu Konyango Dispensary Project	Equity	1260262796807	410	410
Dago Dispensary	Equity	1260262663154	4,705	4,705
Dago Kanyagaya Primary School-Ng Cdf Committee	Equity	1260270074961	526	59,716
Diemo Secondary School-Cdf Account	Equity	1260265683925	68,580	111,210
East Seme Chief's Camp Project Management Committee Ng Cdf Committee	Equity	1260269065370	770	770
Eng. Owiti Abol Girls Secondary School Cdf Account	Equity	1260262671379	330,659	5,659
Engineer Owiti Abol Girls' Secondary School	Equity	1260265230757	10	10
Got Agulu Primary Ng Cdf Committee	Equity	1260268837371	30,269	610,865
Got Odongo Primary School Ng Cdf Committee	Equity	1260270516961	230	230
Gumo Primary School Cdf Project	Equity	1260262695659	140,846	1,276
Harambee Chief's Camp Community Water Project	Equity	1260262421219	173,379	185,019
Jimo Primary School	Kcb	1286130506	2,400,000	
Jimo Primary School Ngcdf Committee	Equity	1260276248400	20,065	19,805
Jonyo Primary School	Equity	1260265647106	1,233,117	235
Kadero Sunrise Secondary School	Kcb	1285701437	1,200,000	
Kaila Sub Location Assistant Chiefs Office Seme Ng Cdf Pmc	Equity	1260280291327	21,180	-
Kajulu Primary School Ngcdf Committee	Equity	1260276202451	58,857	1,204,150
Kaloka Primary School Ng Cdf Committee	Equity	1260271084593	64,731	114,531
Kamagore Primary School Cdf Account	Equity	1260268198864	60,110	110
Kambudi Primary School- Ngcdf Committee	Equity	1260277326457	68,602	27,012
Kamonye Primary School - Ng-Constituencies Development Fund – Seme	Equity	1260269997757	36,365	171,976
Kanyagudi Community Water Pan Cdf	Equity	1260263164380	-	85
Keyo Kodo Primary-Cdf Account	Equity	1260265678087	84,978	84,978
Kindu Mixed Secondary School Cdf Account	Equity	1260279868425	1,435	
Kindu Primary School Ngcdf Committee	Equity	1260276241669	36,380	34,540
Kipasi Ap Line Self Help	Equity	1260172815892	16,610	16,610
Kirindo Primary School Ng Cdf Committee	Equity	1260277687324	306,070	6,070

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Kit Mikayi Mixed Secondary School Ng Cdf Committee	Equity	1260271294148	4,785	12,220
Kitare Primary School - Ng- Constituencies Development Fund – Seme	Equity	1260270057420	128,001	1
Kitmikayi Police Post Project Management Committee	Equity	1260263935127	-	365
Kitmikayi Primary School Ng Cdf Committee	Equity	1260269041593	101,086	42,222
Kolenyo Police Post Project Management Committee	Equity	1260276260741	310,750	310,750
Kolenyo Water Project Management Committee	Equity	1260262406968	-	-
Kombewa Borehole Water Project Cdf	Equity	1260263756377	-	40
Kombewa Kmtc Pmc	Equity	1260263807239	262,133	-
Kombewa Market Toilet Project	Equity	1260264071748	305	305
Kombewa Pediatric Research Unit P.M.C Group	Equity	1260277449353	360,987	360,987
Kombewa Solar Masts Project	Equity	1260263781904	-	120
Kombewa Technical Training Institute Project Ng-Cdfc	Equity	1260268441789	1,141,861	2,521,062
Korumba Primary School Cdf Project	Equity	1260264109367	91,942	1,321,273
Korwenje Primary School	Equity	1260278884937	1,889,662	-
Korwenje Secondary School Cdf Account	Equity	1260267935825	2,610	7,790
Kuoyo Kaila Dispensary Community Water Borehole Project	Equity	1260263278501	115	115
Kuoyo Kaila Primary School Cdf Account	Equity	1260267781698	124,525	4,525
Kwoyo Kowe Primary School- Pmc Account	Equity	1260279047764	709,262	80,000
Langi Primary School Ngcdf Committee	Equity	1260276192364	61,002	520
Lela Primary School Ng-Constituencies Development Fund- Seme	Equity	1260269980654	700,789	2,789
Lieye Primary School	Equity	1260262454173	1,201,974	80,894
Lolwe Dispensary Fencing Project-Cdf	Equity	1260264814894	250	250
Lunga Primary School	Equity	1260262812728	2,281,841	81,841
Magwar Model Secondary School	Equity	1260262298976	367,739	69,479
Magwar Primary School Ng-Cdf Committee	Equity	1260272063798	7,955	87,635
Malela Primary School-Cdf Account	Equity	1260265683869	10,534	1,801,735
Manywanda A.P Post Project Management Committee-Ngcdf	Equity	1260277348188	2,185	129,541

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Manywanda Secondary School	Equity	1260264121695	745	745
Mariwa Primary School Ng Cdf Committee	Equity	1260277688732	1,496,482	380
Mariwa Youth Polytechnic Cdf Project	Equity	1260262697176	483	483
Mayieka Primary School Ng Cdf Committee	Equity	1260270518803	790,990	12,990
Mayieka Secondary School	Equity	1260262792849	7,789	7,789
Mbeka Salvation Army Primary N	Equity	1260271344999	61,830	1,830
Milugo Primary School	Equity	1260262407123	1,005	5
Miranga Primary School	Equity	1260262464400	-	1,453
Miranga Primary School-Cdf Account	Equity	1260265632014	12,944	12,944
Mirieri Primary School Ngcdf Committee	Equity	1260276176025	1,640	60
Nanga Koker Primary School Cdf	Equity	1260262912976	1,750	1,750
Ndiru Mixed Secondary School	Equity	1260263691147	27,094	124,584
Nduru Kadero Primary Ng Cdf Committet	Equity	1260277675835	267,520	7,700
Nduta Primary School	Equity	290264060321	80,941	502,500
Ngere High School	Equity	1260262740309	900	889,735
Ngere Primary School -Ng- Constituencies Development Fund – Seme	Equity	1260269994734	96,000	694,960
Ngutu Primary School Cdf Project	Equity	1260262696019	79,051	1,218,235
Nyabera Polytechnic Development Committee	Equity	1260265640536	1,860	1,860
Nyabera Primary School Ng - Seme Cdf Committee	Equity	1260270793339	287,915	704,510
Nyaguda Ap Post Project Management Committee Ng Cdf	Equity	1260276038007	651	131
Nyaguda Primary School	Kcb	1285185145	-	-
Nyaguda Primary School Cdf Project	Equity	1260262667109	9	9
Nyalik Primary School	Equity	290270212833	9,918	3,914
Nyamboyo Primary School Pmc	Equity	1260280088342	1,988	-
Nyamgun Primary School- Ngcdf Committee	Equity	1260277398003	66,184	341,743
Nyamgun Secondary School Cdf Project	Equity	1260262697624	2,000,426	726
Nyamisri Primary School	Equity	1260264201862	150,380	2,010,770
Nyamuoda Police Post Project Ng Cdf Committee	Equity	1260271102065	850,000	850,000
Nyarombo Primary School Ng Cdf Committee	Equity	1260277679842	1,201,220	1,220
Nyatigo Mixed Secondary School	Equity	1260277526364	28,260	28,260

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Nyatigo Primary School Cdf Account	Equity	1260268005920	1,005,615	5,615
Nyaundi Primary School Ng-Cdf Committee	Equity	1260273955584	1,700,061	400,065
Nyawanga Primary School Ng Cdf Committee	Equity	1260271070234	415	415
Nyawanga Secondary School Ng Cdf Committee	Equity	1260277694628	2,100,880	880
Obola Low-Cost Mixed Boarding Primary School/Ng-Cdf	Equity	1260272193861	1,012,255	112,255
Ochara Primary School Ng Cdf Committee	Equity	1260272119795	22,343	8,220
Ochok Primary School-Cdf Account	Equity	1260265647855	321,434	60
Odiénya Kagay Primary School	Equity	1260263995329	6,198	102,818
Ojola Kadero Primary-Cdf Account	Equity	1260265650170	419,261	269,261
Okode Primary School- Ngcdf Committee	Equity	1260277360683	82,323	1,000,970
Okuto Primary School Ng Cdf Committee	Equity	1260270947039	79,425	4,425
Olare Primary School Cdf Project	Equity	1260262697374	26,223	26,223
Oluti Primary School Ngcdf Committee	Equity	1260276433684	385,095	1,504,855
Ombo Primary School Ng Cdf Committee	Equity	1260271507776	62,199	2,199
Omore Primary School	Kcb	1285421469	2,700,000	-
Omore Primary School Ng Cdf Committee	Equity	1260269055131	205,288	205,288
Omuya Secondary School-Cdf Account	Equity	1260265638884	2,400	2,400
Onyinjo Primary School Ng Cdf Committee	Equity	1260270093761	472	472
Opande Primary School	Kcb	1286205727	1,200,000	-
Opande Primary School Ngcdf Committee	Equity	1260276190372	13,805	453,670
Orando Secondary School Ng-Cdf Committee	Equity	1260276381138	1,364	1,544
Oruga Primary School Ng-Cdf Committee	Equity	1260272266378	1,201,468	1,468
Osewre Primary School Ng Cdf Committee	Equity	1260269951830	30,730	30,730
Otenga Primary School Ng Cdf Committee	Equity	1260272162855	(630)	117,952
Otwero Primary School Ng Seme Cdf Committee	Equity	1260268883435	51,238	51,238
Pap Kadundo Stadium Ng Cdf Committee	Equity	1260271000748	-	682
Pap Othany Primary School	Coop	1141431342500	-	-
Pap Othany Primary School Ng Cdf Committee	Equity	1260272226719	2,400,570	300,610

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Pith Kabonyo Primary School- Ng Seme Cdf Committee	Equity	1260269555082	40,890	13,543
Pith Kochiel Primary School	Coop	1260268739779	2,010	901,010
Pith Kochiel Primary School	Coop	1141294553901	-	-
Pmc Of Fencing Dees Compound Project Ng Cdf Committee	Equity	1260270731947	320	320
Prof.Peter Anyang Nyongo Secondary School Ng Cdf Committee	Equity	1260270442809	157,040	644,950
Rabongi Primary School Ng Cdf Committee	Equity	1260270242752	890	23,645
Rachilo Primary School-Cdf Account	Equity	1260268341089	2,060	120
Ramuya Primary School Ng Cdf Committee	Equity	1260272960676	42,496	159,709
Ranen Girls Secondary School - Ngcdf Committee	Equity	1260277678291	3,001,890	1,010
Ranen Primary School Ng Cdf Committee	Equity	1260270262116	1,258	81,678
Rapogi Primary School Ng Cdf Committee	Equity	1260272961576	332,617	841,385
Rapogi Secondary School-Cdf Account	Equity	1260265636305	178,421	174,691
Ratta Primary School Ng Cdf Committee	Equity	1260270377286	103,945	103,945
Reru Police Post Project Management Committee Ngcdf Committee	Equity	1260276262707	98,680	98,680
Reru Rc Primary School Ng Cdf	Equity	1260273903774	4,450	480,990
Ridore Primary School Ng Cdf Committee	Equity	1260269886280	1,206,061	703,610
Ridore Secondary School-Cdf Account	Equity	1260265681238	19,275	419,633
Rodi Primary School-Cdf Account	Equity	1260265632958	71,050	11,050
Runda Primary School-Cdf Project	Equity	1260262117509	11,010	11,010
Seme Boda Boda Riders Shades Project	Equity	1260262656427	-	105
Seme Constituency Offices Project	Equity	1260262407265	126,303	126,303
Seme Constituency Youth Sports Group	Equity	1260262256353	7,884	7,884
Seme Sub County Ap Staff Housing Project Cdf Account	Equity	1260264106069	420	420
Seme Sub County Community Water Borehole Project-Cdf	Equity	1260163149846	1,968	1,968
Shillo Korango Community Water Project	Equity	1260262653654	1,655	1,655
Siala Kaila Primary School	Coop	1141015010500	-	-
Siala Kaila Primary School Ng Cdf Committee	Equity	1260270347774	80,810	80,040
Siany Kasimori Community Road Project	Equity	1260262744976	-	10,940
Simba Gero Primary School	Coop	1141015151700	-	-
Soko Ecd Community Project	Equity	1260263775900	1,170	1,170

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St Peters Kajulu Secondary School Cdf Account	Equity	1260264039774	603,930	3,930
St. Aloys Reru Girls Secondary School	Equity	1260263611514	38,240	38,240
St. Barnabas Girls Secondary School CDF Project	Equity	1260262682479	1,213,311	13,311
St. Johns Ngutu Secondary School-Ng CDF Committee	Equity	1260277748127	54,640	54,640
St.Francis Oriang Primary School PMC Account	Equity	1260280780974	1,030	-
St.Pauls Barkorwa Secondary School CDF	Equity	1260265632063	54,707	4,000,960
Urudi Ratta Primary School CDF Project	Equity	1260263707031	205,825	84,335
TOTALS			57,338,252	29,441,423

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XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM/SEME NG-CDF/2019/2020(18)	<p>1.0 Variances between financial statements and Schedules balances</p> <p>Included in the statements of receipts and payments and disclosed under note 4 to the financial statements is compensation of Employee balance of Kshs 2,767,259 which includes gratuity – contract employees balance of Kshs 784,720 . However, the supporting schedules and payment vouchers for Gratuity amounted to KSh 659,065 resulting into an unexplained variance of Ksh 125,654.</p> <p>Consequently, the validity, accuracy and completeness of the balances of KSh 784,720 under gratuity-contractual employees for the year ended June 30, 2020 could not be confirmed</p>	<p>The variance of Ksh 125,654.50 reflected in the compensation of employees as gratuity was in fact allowances paid out to members of NGCDF. The payment was erroneously disclosed, we have noted this error and amended the financial statements to reflect the true position</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM/SEME NG-CDF/2019/2020(18)	<p>2.0 Incorrect Opening Balances</p> <p>Comparative figures of pending accounts payables and PMC bank balances in the financial statements for the year ended June 30, 2020 differed with the revised financial statements for 2018/2019 resulting in variances of Ksh 4,461,864</p> <p>Pending Accounts payables was reported at Nil balance whereas the 2018/2019 reported was Ksh 716,356. Further the PMC Bank Balances was reported as Ksh 29,441,423 instead of Ksh 24,263,203 reported in the year 2018/2019. The PMC Balances could also not be confirmed by any bank balance confirmation certificates</p> <p>No explanation or reconciliation was provided to support the variances</p> <p>Consequently, the reported comparative pending accounts payable of Ksh 29,441,423 PMC Bank Balances of Ksh 29,441,423 as</p>	<p>The Pending Accounts Payables were erroneously omitted from the financial statements and thereby misrepresenting the same. We have corrected this anomaly and included the pending accounts payables in the financial statements.</p> <p>The opening balances for 2019-2020 PMC bank balances were erroneously reported as 291,441,423 instead of Ksh 24,263,203 and thereby misrepresenting the true position. We have corrected this anomaly and in the financial statements.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM/SEME NG-CDF/2019/2020(18)	<p>at June 30, 2020 could not be confirmed</p> <p>3.0 Other Grants and Transfers</p> <p>Bursary to Secondary Schools</p> <p>Included in the statement of receipts and payments and disclosed under note 7 to the financial statements is other grants and transfers balance of Kshs. 35,592,209 which includes bursary to Secondary Schools balance of Kshs. 20,016,693. Included in the balance is Kshs. 1,103,030 for full scholarships paid vide a payment voucher number 103 dated 22 January 2020 to various schools vide various cheques and Kshs. 1,226,113 for the same paid vide a payment voucher number 113 dated 23 January 2020 to various schools vide various cheques both totaling Kshs. 2,329,143. The criteria of distributing the remaining bursary balance of Kshs. 17,687,550 at various rates to various student beneficiaries after full scholarships awards had been paid was not documented as there were no minutes</p>	<p>The entity issued bursaries to needy and deserving cases at an agreed rate as contained in the minutes of the bursary sub-committee. The criteria were dictated by the number of deserving application cases and the amount of funds available.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	or distribution criteria attached to various payment vouchers or separately provide for audit. Further, payment vouchers for bursary to secondary schools provided for audit totaled Kshs 20,271,747 contrary to the financial statement balance of Ksh 20,016,693 leading to a variance of Ksh 255,054 Consequently, the propriety, accuracy and completeness of bursary balances of Ksh 20,016,693 for the year ended June 30, 2020 could not be ascertained.			
KSM/SEME NG-CDF/2019/2020(18)	Bursary to Tertiary Institutions Included in the Statement of receipts and payments and disclosed under note 7 to the financial statements is other grants and transfers balance of Kshs. 35,592,209 which includes bursary to Tertiary Institutions balance of Kshs. 2,343,882. Included in the balance is Kshs. 1,294,580 distributed uniformly to students in Seme Technical and Vocational	The entity issued bursaries to needy and deserving cases at an agreed rate as contained in the minutes of the bursary sub-committee. The criteria were dictated by the number of deserving application cases and the amount of funds available. Attached is a copy of minutes that discussed and approved these rates	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	College. The criteria of distributing the remaining bursary balance of Kshs. 11,040,000 at various rates to various beneficiaries was not explained or documented as there were no minutes and distribution criteria attached to various payment vouchers or separately provide for audit. Also schedules of bursary to tertiary institutions provided for audit totaled Ksh 12,434,882 which differed with financial statements balance of Ksh 12,343,883 leading to a variance of Kshs 91,000			
KSM/SEME NG-CDF/2019/2020(18)	8.0 Sports Projects Statement of receipts and payments and disclosed under note 7 to the financial statements is other grants and transfers balance of Kshs. 35,592,209 which includes a balance of Kshs.1,901,634 related to sports projects purchase through cheque numbers 4995, 4996 and 4997 from various vendors. The expenditure had the following shortcomings;	The payment vouchers relating to the sports activity and for which payments totalling Kshs 1,901,634 relates to disbursement of funds to a sports project committee which was formed in line with the requirement of the NGCDF Act that all projects under the act shall be implemented through a project management committee. The disbursement was made vide cheques number 4995 (Kshs 900,000), 4996 (Kshs 900,000) and 4997 (Kshs 101,634). This in effect were not payments to vendors as intimated by the auditor.	Resolved	