

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY
P.
DATE: 10 MAY 2022
DAY: TUESDAY
TABLED BY: MAJORITY LEADER
OFFICER-IN-CHARGE: [Signature]

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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





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

REPORTS AND FINANCIAL STATEMENTS

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AWENDO CONSTITUENCY

Reports and Financial Statements

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide



Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Janes Awiti Majengo
2.	Sub-County Accountant	Zipporah Kebeno
3.	Chairman NGCDFC	Gilbert Omalla
4.	Member NGCDFC	Alex Ogwari

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Awendo Constituency Headquarters

P.O. Box 450
NGCDF Building
DCC of Rongo Migori road
Sare, KENYA

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... ..

(f) NGCDF Awendo Constituency Contacts

Telephone: (254) 0710444849

E-mail: jmajengo@ngcdf.go.ke

Website: www.go.ke

(g) NGCDF Awendo Constituency Bankers

1. Equity Bank of Kenya
Awendo
P.O. Box 450
Sare 40405
Sare, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

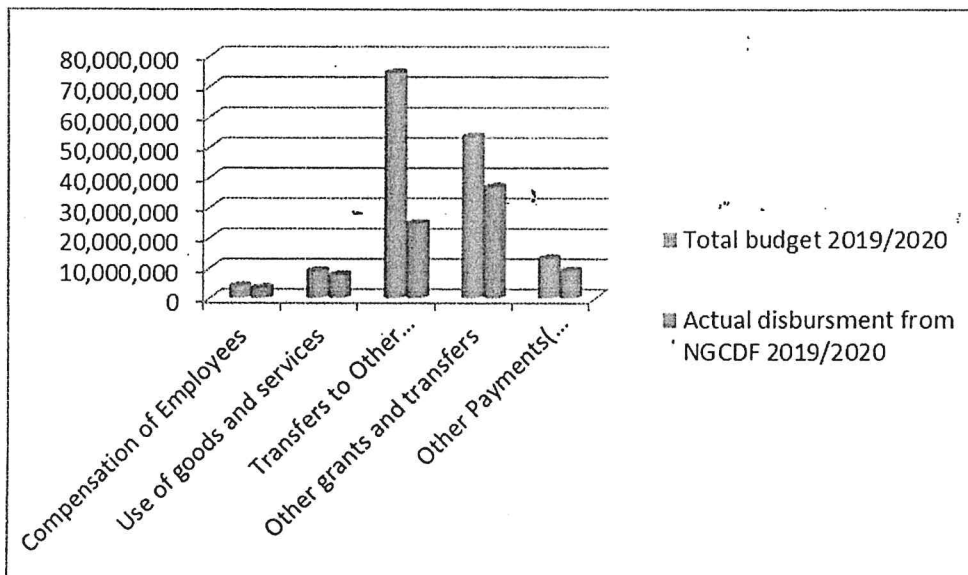
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

It is with pleasure to present the Awendo Constituency Development Fund financial records for the financial year 2019/2020 which ended on 30th June 2020. I hope the financial records will be able to provide an insight of our performance as a NG-CDF committee.

This financial year is our third year in office and we were able to perform effectively though the funds delayed and we could not excellently deliver our function. The underperformance was due to factors beyond our controls. However the committee is committed to an improved performance for the financial year that follows. The following graphs shows the performance of the sectors in relation to budget execution in comparative basis with the actual utilization.



The graph above indicate that

- The entity was able to utilize 84.4% of budget for compensation of employees.
- Use of goods and services was 85.9% utilized.
- Transfers to other government entities amounted to 33.3%. This was attributed to late disbursement of funds from the NG-CDF Board.
- Other grants and transfers was 68.7%.
- Other payments was 69.1%. This include emergency.

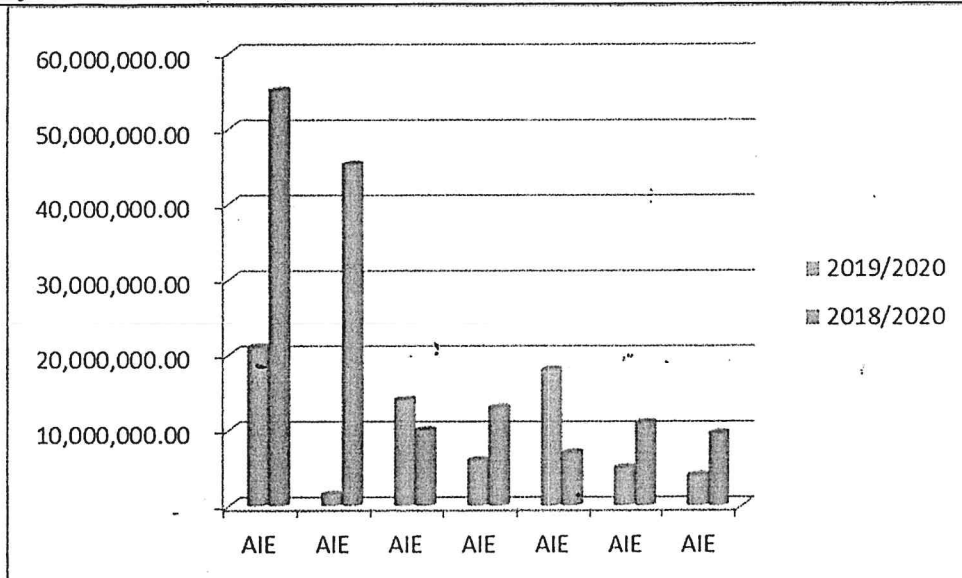


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The above graph gives the comparative analysis of the AIEs received in the financial year 2018/2019 and 2019/2020 which shows that much of the funds were yet to be received by the end of the financial year 2019/2020 from the Board hence the percentages above shows the under utilization of the funds..

Our main areas of achievement include being able to facilitate the completion of some of the on-going project such as

- payment of school bus such as Gamba secondary school and Awendo centre of excellent school bus.
- Drilling of water bore holes such as St Gabriel Siruti sec school, Pherez Oluoch Kanindo mixed sec school, Mitchele Obama sec school etc.
- Others are Completion of Manyatta primary school, Awendo DEOs office, Obama primary school renovation, Lianda primary school just to mention a few.

Emerging issues/ challenges in CDF Awendo in regards to the implementing projects and procurement are

- ✓ Procurement roles of PMCs and the oversight role of both locals and various government departments.
- ✓ Poor coordination between the various arms of government.
- ✓ In the financial year 2019/2020 the entity also experienced Covid 19 pandemic which affected the operations of the entity. The entity could not disburse the bursary cheques to needy students as all students were sent home to avoid infections. The entity had written cheques to respective schools where the students were learning. As a result, the entity could not request for more funds on time leading to underutilized fund held by the NGCDF Board.
- ✓ Our main stakeholder is the National treasury where the sub county accountant is the main signatory. There is lack of staff at the sub county treasury office hence posing a greatest challenge when it comes to day to day urgent operations of the NGCDF Committee requirements.

The plans have been drawn to mitigate the challenges that are emerging.

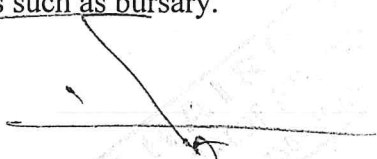


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- 1) Committee meetings have been planned in our annual work plan to improve on timely budget and allocation of funds to allow more time for implementation of projects. -
- 2) Most Government department which were lacking offices within the sub county and whose services were essential to our performance have been hosted at NG-CDF premises.
- 3) In the next financial year we shall give priority to projects so as to allow more funding to others such as bursary.

Sign

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, is written over a horizontal line. A faint, circular stamp is visible in the background behind the signature.

CHAIRMAN NGCDF COMMITTEE



III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Awendo Constituency's 2018-2022 strategic plan are to:

- a) To promote access to education for all.
- b) To ensure 24/7 security of life and property of Awendo residents and visitors.
- c) To secure a sustainable clean and healthy environment in all the four wards.
- d) To empower the youth and harness their sports talents.
- e) To initiate and develop programmes that enhance opportunities for empowerment at grass root level
- f) To provide public input opportunities and encourage public participation.
- g) To establish optimum implementation of rural electricity in Awendo
- h) To create a sense of belonging that promotes positive public relations.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all	In FY 19/20 -we built 8 classrooms, 3 dormitories, laboratories, one library, Deos office block. Renovation of 7 schools etc - Bursary was given to 9340 beneficiaries at all levels.



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			levels	
Security	To improve security of property and individual life in the entire constituency	Improved security	-Number of registered business. -27/4 trade -Low rate of death -increased number of security personnel -Number of built security houses	In financial year 2019/2020 we allocated fund to 5 chiefs camp, built 7AP houses, put up 8 pit latrines for the security agencies in different wards and we have completed Dede ACC office.
Environment	To secure environment by planting trees		Number of trees planted	Already this was archived in 2017/2018.
Sports	To empower youths and women through sport.	Improved training of youths and women.	-Number of licences to women and youths - Number of sports clubs awarded with sports equipment's. - Number of tournament held	We held one constituency sports tournament in December 2019 and falls under fy 2019/2020
Disaster Management	To monitor and mitigate disaster.	Decreased in deaths.	Number of emergency project project.	Nyakuru sec foot bridge built. -Purchase of 10,000 masks, 5 automatic disinfectant spray booth and 5 ten litres of disinfectant to prevent covid 19.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

GCDF –Awendo Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Awendo NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The



financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues. This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

SUSTAINABILITY STRATEGY AND PROFILE

The Awendo NG-CDF Committee endeavoured to work within the existing policy guidelines that help in focusing on the service delivery. This leads to better performance with the involvement of both internal and external stakeholders on matters of development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model Definition Relevance to sustainable strategy Vision to be renowned Constituency in advocating for all round socio-economic development and sustainability. What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place Mission to involve all the stakeholders in the development process of the Constituency in order to achieve desired development goals. This communicates what the office does to attain sustainable developments Core Values Accountability, Transparency, Integrity, Honesty, Equality, Equity These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Awendo NG-CDF initiatives Care for the environment. Indeed it is one of our key responsibilities and an important aspect in the way in which Awendo Constituency carry out its environmental operations. Our Environmental Policy In this policy statement of Awendo NG-CDF commits to:

- a) Comply with all relevant environmental legislation, regulations and approved codes of practice protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water.
- b) Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources.
- c) Managing and disposing of all wastage in a responsible manner;



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- d) Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture.
- e) Regularly communicating our environmental performance to our employees and other significant stakeholders'
- f) Developing our management processes to ensure that environmental factors are considered during planning and implementation.
- g) Monitoring and continuously improving our environmental performance..
- h) Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Awendo NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

- a) Impact Area Approach
- b) Capacity Building
- c) Promote environmental awareness by sensitizing the Awendo NG-CDFC, NG-CDFC staff and PMCs on good conservation practices
- d) To encourage, through regular communication to Awendo NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage Conservation of Energy and Resources To maximize use of available technologies to remove the need to use paper.

EMPLOYEES WELFARE TERMS AND CONDITIONS OF SERVICE.

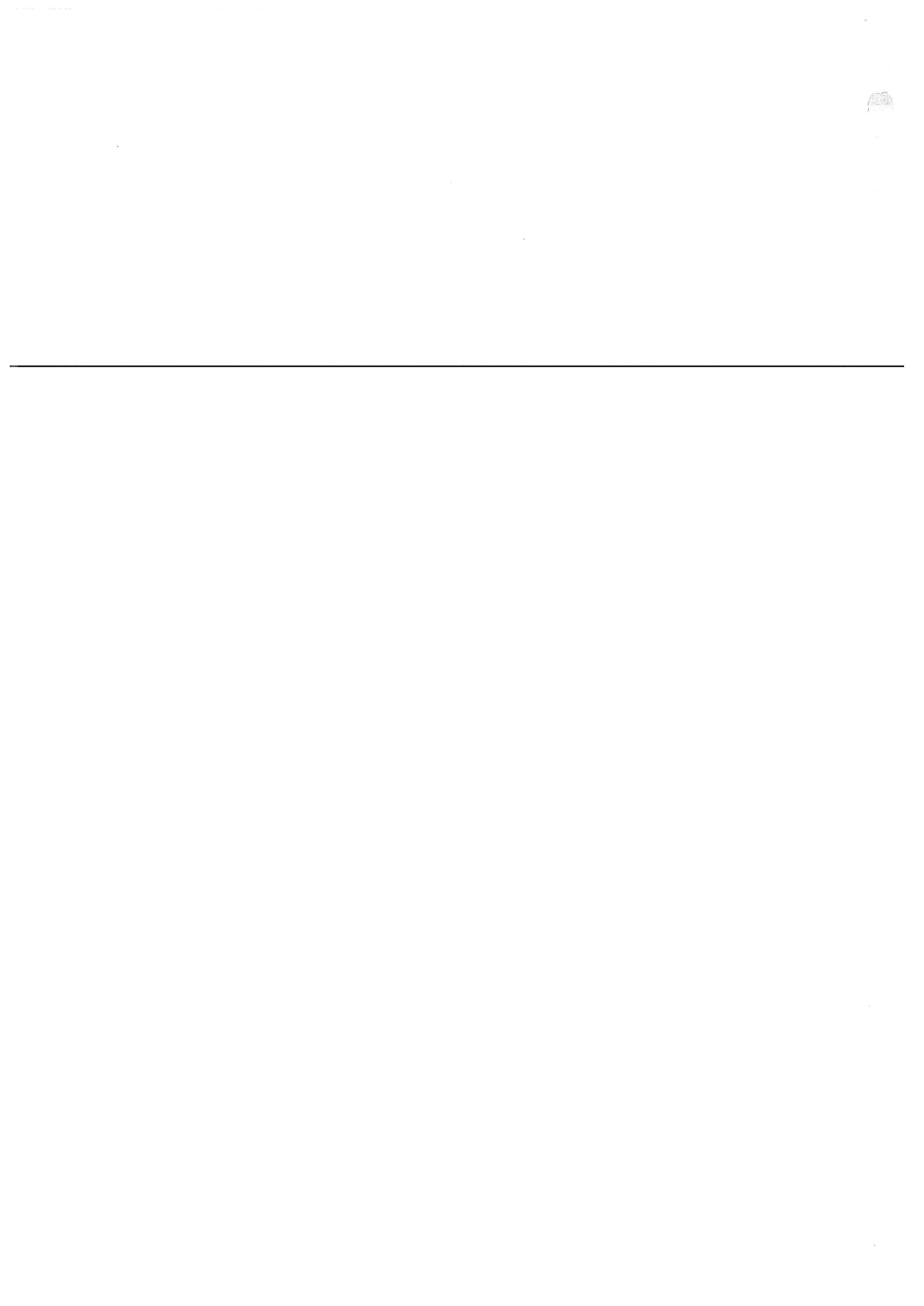
This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

A category of Employment

Awendo NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements. The entity also recognises the policy on government internship. Awendo NGCDFC has so far engaged 4 (four) interns. In the engagement the interns are trained on various function such as Accounting, project management which impact in their future carrier.

Recruitment Procedure .

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done The Advertisement contains the



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following: Job title Main purpose of the job A brief description of the key responsibilities of the job Education, experience, skills and competencies required for the job Location of the job. Clear instructions on how to apply and information to be submitted in the application Closing date for receipt of applications Appointment of a selection and Interview subcommittee A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria. Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time. Letters of Appointment A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to. Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees.

This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment. Promotions In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal Recommendations for promotion is only made by the NG-CDFC resolution

This provides guidelines on the health, safety and well-being of the office staff Guidelines to General Safety The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage. Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events. Fire precautions The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers Provision of protective equipment and clothing The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances. Reporting of an Accident Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007. Guidance and counselling The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system



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may be sought when deemed necessary. Health Care Services The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive. HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status. It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to train and sensitize the staff on the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace. HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

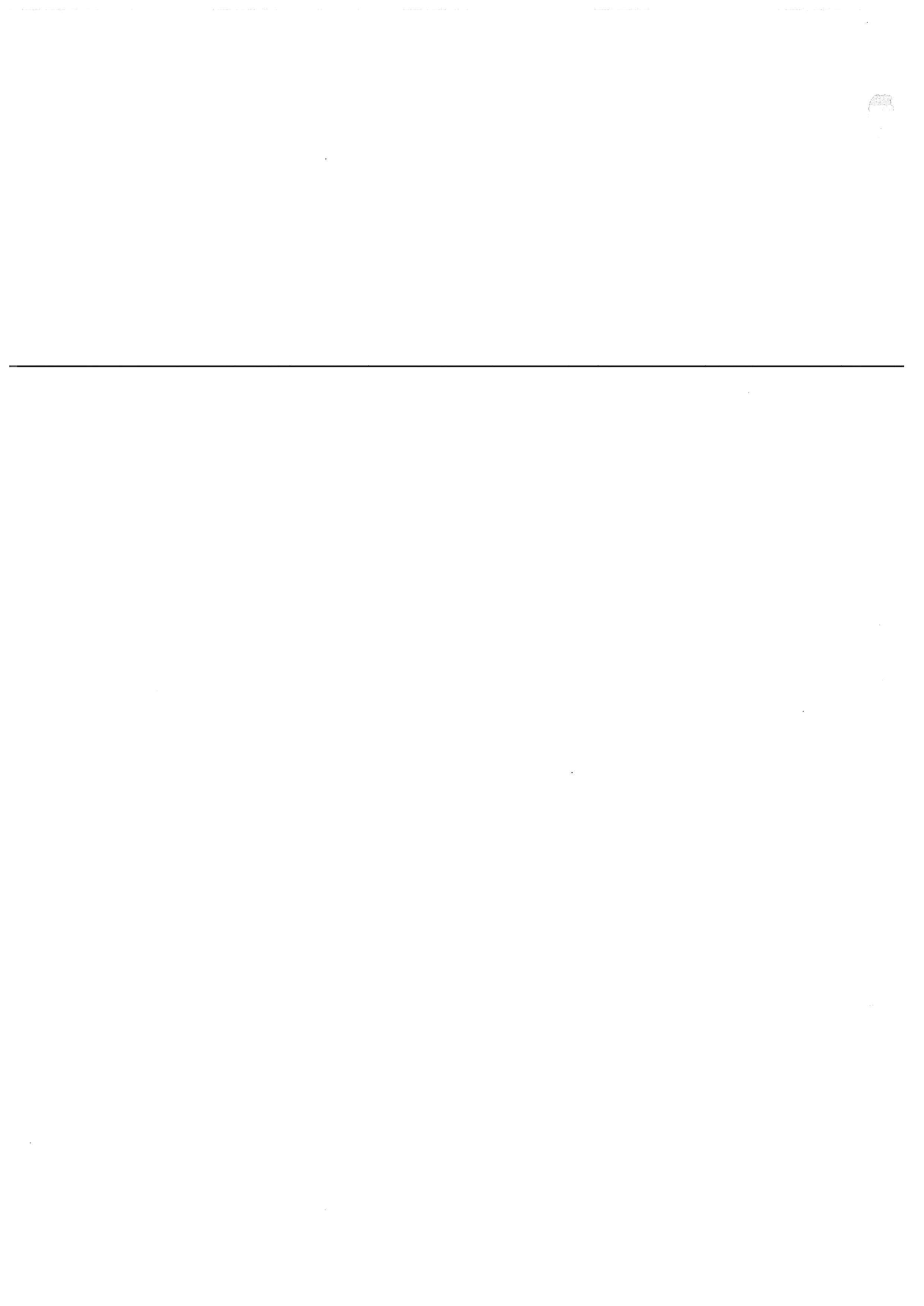
Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that the/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities. The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive. Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization. The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment. Bullying –which means repeated, deliberate and targeted conduct by a person towards a staff member which is



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offensive, intimidating or humiliating and which detrimentally affects that member's well-being. Reporting Harassment Cases Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

MARKET PLACE PRACTICES NG-CDFC

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

The objective of the Fund is

To provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice during projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations Payments to suppliers are done promptly upon presentation of requisite supporting documents

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

d) Product stewardship In order to safeguard consumer rights and interests, the Awendo NG-CDFC came up with a service charter and the complaints handling policy, principles and procedures brochure.

The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

COMMUNITY ENGAGEMENTS

Public Participation in Project Identification, Implementation and Monitoring .The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency. The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects,



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both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board. Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability. Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible. In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensure their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable. Public Awareness 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 Public Awareness and Sensitisation Exercise Provide
- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya



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For the year ended June 30, 2020**

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-Awendo Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Awendo Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Awendo Constituency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

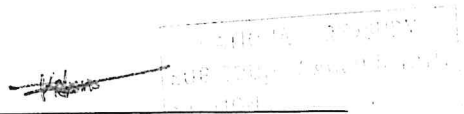
The Accounting Officer in charge of the NGCDF-Awendo Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

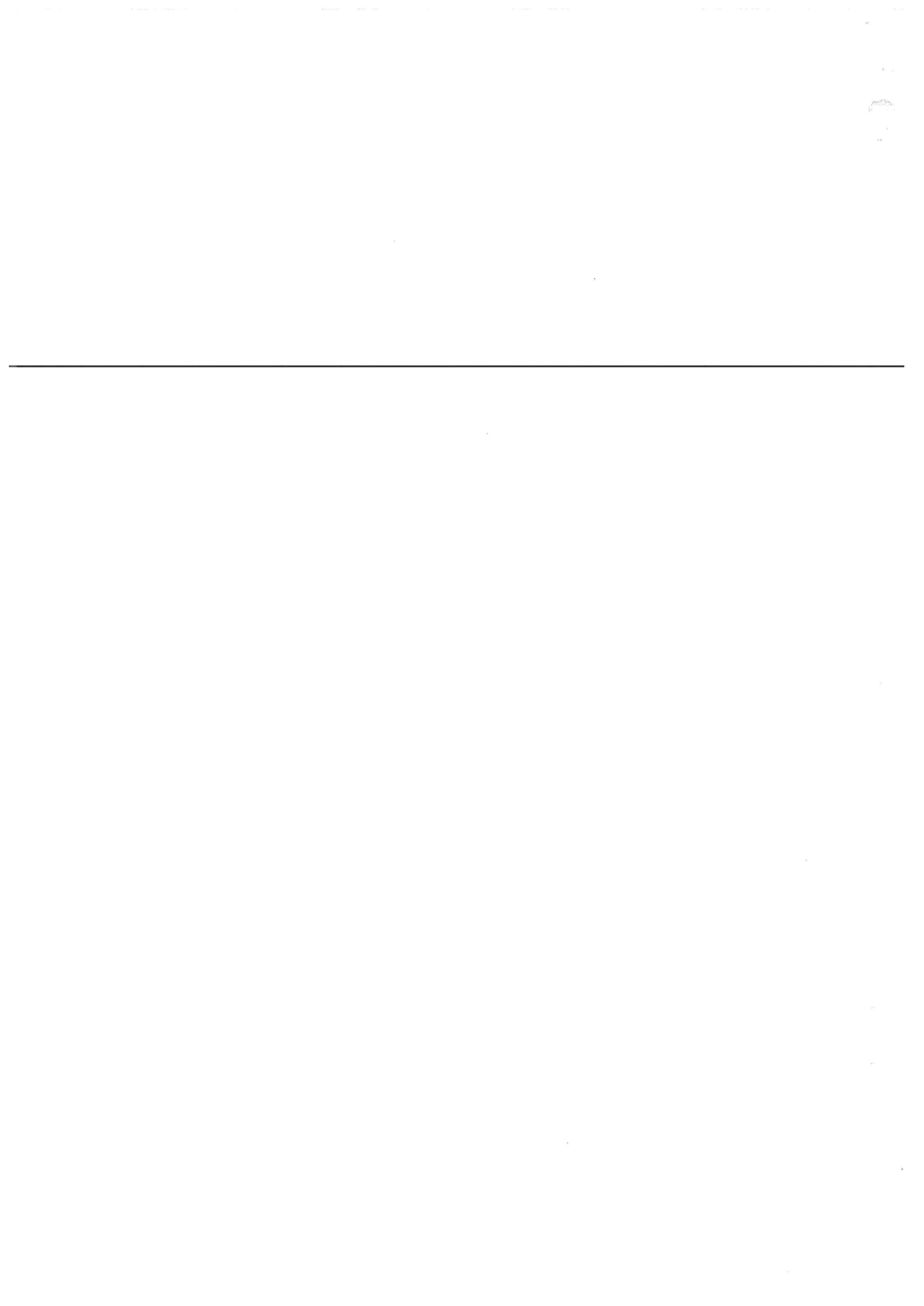
The NGCDF-Awendo Constituency financial statements were approved and signed by the Accounting Officer on 30/06 2020.



**Fund Account Manager
Name: Janes Awiti Majengo**

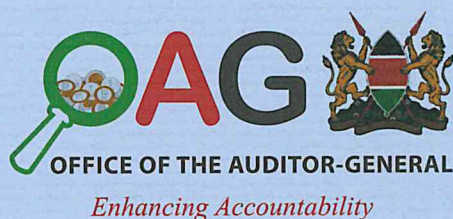


**Sub-County Accountant
Name: Zipporah Kebeno
ICPAK Member Number:**



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Awendo Constituency set out on pages 19 to 37, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effects 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 - Awendo Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Accuracies of the Financial Statements

1.1 Inaccurate Presentation of Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.7,765,098 on use of goods and services which differs with the statement of appropriation - recurrent and development amount of Kshs.7,735,620 resulting to a variance amounting to Kshs.29,478.

Consequently, the accuracy and validity of use of goods and services amounting to Kshs.7,765,098 could not be confirmed.

1.2 Un-Utilized Funds

Note 17.3 to the financial statements reflects a balance of Kshs.72,394,912 in respect of unutilized funds for the year under review. However, the summary statement of appropriation - recurrent and development combined reflects a balance of Kshs.72,383,433 in respect of budget utilization difference and which relates to unutilized fund for the year under review resulting to unreconciled and unexplained variance amounting to Kshs.11,479.

In the circumstances, the accuracy and completeness of unutilized funds balance amounting to Kshs.72,394,912 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Awendo National Government Constituencies Development Fund 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 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 statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Ksh.154,107,340 and Kshs.83,339,616, respectively resulting to an under-funding of Kshs.70,767,724 or 46% of the budget. Similarly, the Fund expended Kshs.81,723,906 against an approved budget of Kshs.154,107,340 resulting to an under-expenditure of 72,383,433.87 or 47% of the budget.

The underfunding and underperformance 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Transfers to other Government Entities

1.1 Non- implemented Project

The Fund received an amount of Kshs.1,169,257 in the financial year 2017/2018 towards establishment of an innovation hub fully equipped with internet system for use by the youth in the constituency. However, the innovation hub project had not been implemented as of February, 2021, with the funds lying idle in the bank account for three financial years.

Consequently, the youth in Awendo constituency have been denied the intended benefits and services from the innovation hub project. Further, holding funds idle in the bank account for more than three years is against the prudent public finance management procedures.

1.2 Irregular Variation of Construction of Kenya Medical Training College

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.24,765,800 relating to transfers to other government entities which includes an amount of Kshs.10,000,000 in respect of transfers to health institution for construction of Awendo Kenya Medical Training College at contract sum of Kshs.39,870,586. However, the project Management committee terminated the contract with the original contractor on 30 April, 2020, at the time when the contractor had been paid a total of Kshs.10,939,000, on the grounds that the contractor was facing financial difficulties forcing him to abandon the construction works at the superstructure level. A new contractor has been engaged to complete the project at a total cost of Kshs.55,000,000 thereby resulting in a contract sum variation amounting to Kshs.15,129,413.80 or 38% contrary Section 139(6) of the Public Procurement and Asset Disposal Act, 2015.

Under the circumstances, the regularity and value for money of Kshs,10,000,000 expenditure for the year ended 30 June, 2020 could not be confirmed and also the management is in breach of the law.

1.2 Stalled Project Construction of Dining Hall

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.24,765,800 relating to transfers to secondary schools which includes an amount of Kshs.1,500,000 on construction of a dining hall at St. Joseph's Kamwaya. Physical verification reflects that the project has stalled at the substructure level with the contractor abandoning the site on the grounds of ill health. The school's project management committee has also terminated the contract without undertaking valuation of the work by the contractor.

In the circumstances, the value for money amounting to Kshs.1,500,000 could not be confirmed.

2. Other Grant and Transfers

2.1 Irregular Contract Variation on Construction of Awendo Police Division Headquarters

Note 7 to the financial statement reflects an amount of Kshs.45,858,735 relating to transfers to other grants and transfers which includes an expenditure of Kshs.7,100,000 for construction of Awendo police Division Headquarters at an initial contract sum of Kshs.3,948,470 in the financial year 2015/2016. However, the total payments to the contractor on this project as at 30 June, 2020 amounted to Kshs.7,100,000 resulting in an unexplained overpayment of Kshs.3,151,530 translating to 80% contract sum variation contrary Section 139(6) of the Public Procurement and Asset Disposal Act, 2015 . Further, it was noted that the Fund's committee approved funding for this project without verifying the ownership of the land on which the project was to be constructed, an omission which has led to the stoppage of works on the project site by a court order after one of the locals who is claiming the ownership of the land took the Awendo Police Division management to court.

Consequently, the regularity and value for money amounting to Kshs.7,100,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

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 Cash basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


10 February, 2022




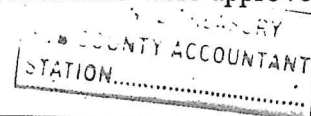
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**AWENDO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****I. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020**

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	69,500,000	163,825,359
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	18,000
TOTAL RECEIPTS		69,500,000	163,843,359
PAYMENTS			
Compensation of employees	4	3,354,273	3,923,832
Use of goods and services	5	7,765,098	9,535,166
Transfers to Other Government Units	6	24,765,800	88,166,278
Other grants and transfers	7	45,838,735	51,134,702
Acquisition of Assets	8	-	1,548,081
Other Payments	9	-	-
TOTAL PAYMENTS		81,723,906	154,308,059
SURPLUS/DEFICIT		(12,223,906)	9,535,300

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AWENDO Constituency financial statements were approved on June 30th 2020 and signed by:


Fund Account Manager
Name: Janes Awiti Majengo


National Sub-County Accountant
Name: Zipporah Kebeno
ICPAK Member Number:






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

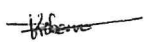
Reports and Financial Statements

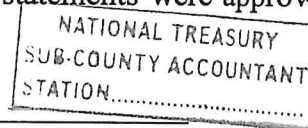
For the year ended June 30, 2020

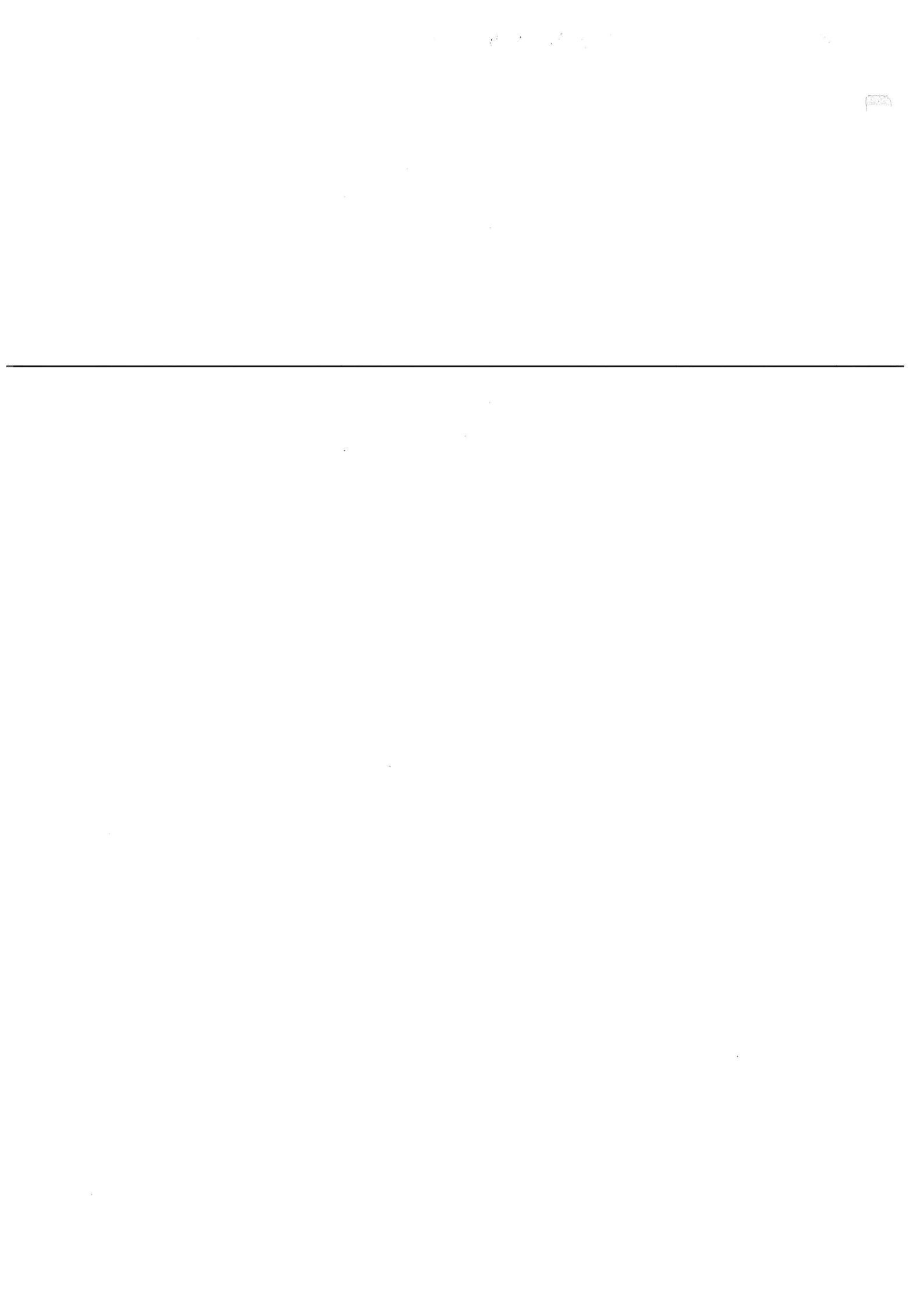
II. STATEMENT OF FINANCIAL ASSETS FOR THE YEAR ENDED 30TH JUNE 2020			
	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,615,710	13,839,616
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,615,710	13,839,616
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,615,710	13,839,616
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		1,615,710	13,839,616
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	13,839,616	4,304,316
Surplus/Deficit for the year		(12,223,906)	9,535,300
Prior year adjustments	14		-
NET FINANCIAL POSITION		1,615,710	13,839,616

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AWENDO Constituency financial statements were approved on 30 June 2020 and signed by:


Fund Account Manager
Name: Janes Awiti Majengo


National Sub-County Accountant
Name: Zipporah Kebeno
ICPAK Member Number:





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


Reports and Financial Statements

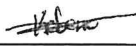
For the year ended June 30, 2020

**STATEMENT OF CASH FLOW FOR THE
YEAR ENDED 30TH JUNE 2021**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	69,500,000	163,825,359
Other Receipts	3		18,000
		69,500,000	163,843,359
Payments for operating expenses			
Compensation of Employees	4	3,354,273	3,923,832
Use of goods and services	5	7,765,098	9,535,166
Transfers to Other Government Units	6	24,765,800	88,166,278
Other grants and transfers	7	45,838,735	51,134,702
Other Payments	9	-	-
		81,723,906	152,759,978
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(12,223,906)	11,083,381
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	1,548,081
Net cash flows from Investing Activities		-	(1,548,081)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(12,223,906)	9,535,300
Cash and cash equivalent at BEGINNING of the year	13	13,839,616	4,304,316
Cash and cash equivalent at END of the year		1,615,710	13,839,616

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AWENDO Constituency financial statements were approved on 30TH June 2020 and signed by:


Fund Account Manager
Name: Janes Awiti Majengo


National Sub-County Accountant
Name: Zipporah Kebeno
ICPAK Member Number:


NATIONAL TREASURY
SUB-COUNTY ACCOUNTANT
STATION.....




I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	16,739,616	154,107,340	83,339,616	70,767,724	54.1%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTAL RECEIPTS	137,367,724	16,739,616	154,107,340	83,339,616	70,767,724	54.1%
PAYMENTS						
Compensation of Employees	3,740,000	234,458	3,974,458	3,354,273	620,185	84.4%
Use of goods and services	7,975,253	1,028,698	9,003,951	7,765,098	1,238,853	86.2%
Transfers to Other Government Units	67,491,521	6,965,800	74,457,321	24,765,800	49,691,521	33.3%
Other grants and transfers	50,962,708	2,486,982	53,449,691	36,719,935	16,729,756	68.7%
Acquisition of Assets	-	-	0	-	-	
Other Payments(emergencies)	7,198,241	6,005,678	13,203,919	9,118,800	4,085,119	69.1%
Unallocated fund		18,000	18,000	0	18,000	0.0%
TOTAL	137,367,724	16,739,616	154,107,340	81,723,906	72,383,433.79	53.0%

(a) The underutilization of funds was brought by the fact that NG-CDFB were not able to disbursed the funds to the constituency on time. The NGCDF-AWENDO Constituency financial statements were approved on 30/6/2020 and signed by:


Fund Account Manager

Name: Janes Awiti Majengo


Sub-County Accountant

Name: Zipporah Kebeno
ICPAK Member Number:



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

	21,057,873	647,772	21,705,645	21,337,335	368,310
4.3 Tertiary Institutions	8,101,446	860,000	8,961,446	5,750,000	3,211,446
4.4 Universities	8,000,000	450,000	8,450,000	5,000,000	3,450,000
4.5 Social Security			-		
5.0 Sports					
Constituency Sports Tournament	2,603,390	529,210	3,132,600	3,132,600	-
7.0 Primary Schools Projects (List all the Projects)					
Otacho Primary School	800,000		800,000		800,000
Nyanginja Primary School	516,552		516,552		516,552
Nyangaya Primary School	300,000		300,000		300,000
Obama Primary School	1,100,000		1,100,000	1,100,000	-
St. Cecilia Olare Primary School	950,000		950,000		950,000
Kokuro Primary School	400,000		400,000		400,000
Manyatta Primary School	800,000		800,000	800,000	-
Saka Primary School	1,339,000		1,339,000	1,000,000	339,000
Sangla Kagak Primary School	400,000		400,000		400,000
Kokore Primary School	700,000		700,000	700,000	-



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

Bondo Otuchi Primary School	900,000			900,000		900,000
Ranjira Primary School	1,000,000			1,000,000		1,000,000
Komolorume Primary School	500,000			500,000		500,000
Ombasa Primary School	900,000			900,000		900,000
Aora Jope Primary School	700,000			700,000		700,000
Ulanda Primary School	1,000,000			1,000,000		1,000,000
Rabuor Kogelo Primary School	1,000,000			1,000,000		1,000,000
Get Primary School	800,000			800,000		800,000
Malunga Primary School	1,200,000			1,200,000		1,200,000
Wawaga Primary School	800,000			800,000		800,000
Nyambija Primary School	700,000			700,000		700,000
Saria Primary School	800,000			800,000		800,000
Oboke Primary School	800,000			800,000	800,000	-
Yago Primary School	1,000,000			1,000,000	1,000,000	-
Bonde Primary School	1,500,000			1,500,000	1,500,000	-
Lianda Primary School	-		1,500,000	1,500,000	1,500,000	-
Kodeny Primary School						



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

Lwanda Kokuro primary school	-	1,065,800	1,065,800	1,065,800	-
8.0 Secondary Schools Projects (List all the Projects)					
Ogwambrondo Hill Sec. School	1,500,000		1,500,000		1,500,000
St. Timmons Rabondo Sec. School	6,400,000		6,400,000		6,400,000
St. Joseph Bongu Mixed Sec. School	2,000,000		2,000,000		2,000,000
Kamyawa Mixed Sec. School	1,800,000		1,800,000	1,500,000	300,000
Raywer Mixed Sec. School	800,000		800,000		800,000
St. Maurice Nyarombo Sec. School	800,000		800,000	800,000	-
Rinya Mixed Sec. School	700,000		700,000		700,000
Kwoyo Mixed Sec. School	900,000		900,000		900,000
Kanyasrega Sec. School	2,500,000		2,500,000		2,500,000
Tom Mboya Sec. School	2,300,000		2,300,000		2,300,000
Pe Hill High School	800,000		800,000		800,000
St. Gabriel Siruti Sec. School	700,000		700,000		700,000
St. Peter's Kodeny Mixed Sec. School	700,000		700,000		700,000
Pheres Oluoch Anindo Sec. School		3,000,000	3,000,000	3,000,000	-



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9.0 Tertiary institutions Projects (List all the Projects)									
Awendo DEO's Office	1,500,000				1,500,000				1,500,000
Awendo KMTC	20,000,000				20,000,000			10,000,000	10,000,000
Kenya National Library	3,185,969				3,185,969				3,185,969
10.0 Security Projects									-
Dede Divisional Headquarters	2,500,000				2,500,000			1,500,000	1,000,000
Obama AP Camp	1,400,000				1,400,000				1,400,000
Awendo Chief's Camp	1,400,000				1,400,000				1,400,000
South Sakwa Chief's Camp	200,000				200,000				200,000
Rinya Chiefs Office	1,400,000				1,400,000				1,400,000
West Sakwa Chief Camp	1,400,000				1,400,000				1,400,000
Nyakuru Chief Camp	1,400,000				1,400,000				1,400,000
11.0 Acquisition of assets									-
11.2 Construction of CDF office	1,500,000				1,500,000				1,500,000
12.0 Others									-
12.1 Strategic Plan									-
12.2 Innovation Hub									1,169,257



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

-	1,169,257	1,169,257	
137,367,724	16,739,616	154,107,340	81,694,428
			72,412,912

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



III. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Awendo Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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



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For the year ended June 30, 2020.

-	1,169,257	1,169,257	
137,367,724	16,739,616	154,107,340	81,694,428
			72,412,912

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



XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

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Transfers from the Exchequer

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



SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or



nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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



Reports and Financial Statements

For the year ended June 30, 2020

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.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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



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

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

15. Related Party Transactions

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



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

Reports and Financial Statements

For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO	1	21,000,000.00	55,040,876.00
AIE NO	2	1,500,000.00	45,216,531.00
AIE NO	3	14,000,000.00	10,000,000.00
AIE NO	1	6,000,000.00	13,000,000.00
AIE NO	2	18,000,000.00	7,000,000.00
AIE NO	3	5,000,000.00	11,000,000.00
		4,000,000.00	9,567,952.00
			13,000,000.00
TOTAL		69,500,000.00	163,825,359.00

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	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	-	-



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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	18,000
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	2,643,758	3,090,661.00
Basic wages of casual labour		-
Personal allowances paid as part of salary		
House allowance		-
Transport allowance		-
Leave allowance		-
Other personnel payments(NHIF)	72,400	-
Employer contribution to NSSF	196,860	-
Gratuity-contractual employees	441,255.06	833,170.94
TOTAL	3,354,273.06	3,923,831.94



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

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services		28,695
Electricity	448,499.44	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	173,400	23,920
Domestic travel and subsistence	1,036,390	136,330
Printing, advertising and information supplies & services	400,616.00	272,000
Training expenses	781,680	1,804,200
Hospitality supplies and services		-
Other committee expenses	646,100	509,500
Committee allowance	2,201,192	1,655,000
Office and general supplies and services	804,462	465,448
Fuel , oil & lubricants	200,000	250,000
Other operating expenses	443,150	325,536
Bank service commission and charges		-
Routine maintenance - vehicles and other transport equipment	405,189	471,716
Routine maintenance- other assets	194,942	192,821
Strategic Plan		3,400,000
TOTAL	7,735,620.08	9,535,166



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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	9,465,800	33,854,500
Transfers to Secondary Schools	5,300,000	41,511,778
Transfers to Tertiary Institutions	10,000,000	12,800,000
Transfers to Health Institutions		
TOTAL	24,765,800	88,166,278

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	21,337,335	20,088,375
Bursary -Tertiary	10,750,000	13,844,327
Bursary- Special Schools		-
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	1,500,000.00	11,327,040
Roads and Bridges	-	-
Sports	3,132,600	3,374,960
Environment		-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	9,118,800	2,500,000
TOTAL	45,838,735	51,134,702



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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	1,548,081.00
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	-	-
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		1,548,081.00

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-



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

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
NG-CDF Awendo Equity Bank, Awendo <i>A/C no.01120018205600</i>	1,615,710	13,839,616
Total	1,615,710	13,839,616
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		



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

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

Total

[Include an annex if the list is longer than 1 page.]

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate	-	-
Total	-	-

[Provide short appropriate explanations as necessary]



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

**Reports and Financial Statements
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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,839,616	4,304,316
Cash in hand		-
Imprest		-
Total	13,839,616	4,304,316

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-



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

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For the year ended June 30, 2020

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,839,616	4,304,316
Cash in hand		-
Imprest		-
Total	13,839,616	4,304,316

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-



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

Reports and Financial Statements

For the year ended June 30, 2020

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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



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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Compensation of employees	620,185	234,458
Use of goods and Services	1,268,331	1,028,698
Amounts Due To other Governments Entities	49,691,521	6,965,800
Amounts Due to other grants and transfers	16,729,756	2,486,982
Others (emergencies and ICT)	4,085,119	0
Others Sale of tender		18,000
	72,394,912	10,733,938



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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	7,245,704	34584755



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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date C	Outstanding Balance 2020 d=a-c	Comments
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					



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AWENDO CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	B	C	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AWENDO CONSTITUENCY
Reports and Financial Statements
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		620185		
Use of goods & services		1268331		
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers		70506396		
Sub-Total				
Sub-Total		0		
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Grand Total		72,394,912		



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AWENDO CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/2019
Land				
Land	0			0
Buildings and structures	26548081			26548081
Transport equipment	4343000			4343000
Office equipment, furniture and fittings	3181914			3181914
ICT Equipment, Software and Other ICT Assets	110000			110000
Other Machinery and Equipment	0			0
Heritage and cultural assets	0			0
Intangible assets	0			0
Total	34182995		0	34182995



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
AWENDO CONSTITUENCY
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Wawaga primary school	Equity	1430262014095	1690	94810
Otacho Primary School	Equity	1430277374368	2035	699811
Mahena Primary School	Equity	1430261433157	4237	114657
Awendo Primary School	Equity	1430272030651	7005	6787
Alara Dago Primary School	Equity	1430264135249	5045	5045
Saka Primary School	Equity	1430262237291	215	2565
Rinya Mixed Secondary School	Equity	1430270947055	2385	300
Gamba Mixed Secondary School	Equity	1430265069186	0	494
Nyakuru Mixed sec school	Equity	1430272274959	680	188007
Pe Hill High School	Equity	1430272541882	829	402640
Marienga Primary School	Equity	1430261458078	1770	3435
Malunga Primary School	Equity	1430277414870	3435	2890
Rabondo Primary School	Equity	1430266360486	1435	11380
Bonde Primary School	Equity	1430277406363	580	390
Siruti Primary School	Equity	1430261764618	1400	1400
Rabuor Kogelo Primary School	Equity	1430264204799	560	4680
Ombo Kware Primary School	Equity	1430262801588	767	85000
Utoma Primary School	Equity	1430261430073	330	851139
Bondo Otuchi Primary School	Equity	1430261471895	340	843
Sony Sugar Primary School	Equity	1430277362940	390	59
Sony Sugar Mixed Secondary School	Equity	1430262783988	9970	80
Gada Primary School	Equity	1430277362856	190	890
Kwar Primary School	Equity	1430261437697	88715	288775



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PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Awendo district Hospital pmc		1430262709011	910	910
Awendo KMTC		1430278924869	3924913	4,968,912
Awendo police division		1430262732156	675	41786
Awendo subcounty pmc		1430261444343	1779	9835
Bishop Odera Agongo sec		1430262544561	7495	7495
Bonde primary school		1430277406363	390	
Bongu primary school		1430261471895	842	145
Canon Apindi mixed sec school		1430262859939	20420	900
Gada primary school		1430261472066	500	822670
Gamba sec school		1430265069186	0	600
Get primary school		1430261433320	2837	1278
Got Ogwamrondo primary school		1430261443777	7290	6890
Kabuoro primary school		1430261463972	920	1227
Kasdula chiefs camp		1430262201716	197	498
Kamyawa mixed sec school		1430261932211	186320	
Kanyasrega sec school		1430266431324	7780	1000514
Kenya national library Awendo		1430276497044	0	1898895
Kindu dispensary pmc		1430262507266	120	160
Kodeny primary school		1430263817267	285	
Kodhiang spring water community		1430261444343	1770	140
Kogelo mixed sec school		1430279044377	32950	1000000
Kokore primary school		1430262502131	1010	
Kokuro primary school		1430261429556	1510	1410
Koyier primary school		1430261449788	0	590
Kwe mixed sec school		1430262531947	1335	850935
Kwoyo chiefs camp			0	500000



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PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Kwoyo kodalo mixed sec school		1430277707825	0	1355
Kwoyo primary		1430279103248	1320	174940
Lianda primary school		1430261450962	6740	899760
Lwanda Kokuro primary school		1430263795312	220	321
Manyata primary school		1430261441587	817	1298
Mariwa primary school		1430270991290	13140	11415
Mitchele Obama sec		1430262677534	125815	2994299
Rinya primary school		1430270947053	0	179315
Nyakuru		1430261430153	0	45
Nyangaya		1430264578009	265	565
Nyanginja		1430264527157	126805	100873
Nyarombo		1430261442851	355	925
Obama primary school		1430272313147	4930	
Oboke primary school		1430262543710	1170	1170
Ogwamrondo mixed		1430264534791	1520	1526
Ombasa		1430278864131	1702	1750959
Ongora		1430264218560	420	340
Owiro Akoko		1430266505683	4525	834552
Phares Oluoch		1430262557103	22510	2956350
Ranen		1430261449999	795	795
Raruowa kadera		1430261444366	0	88
Raruowa kadera sec		1430261444343	145	408
Raruowa kadera primary		1430260809443	100060	145
Ringa Kodongo		1430261440810	0	199
Raywer mixed		1430261440810	6760	650
Sangla kagak		1430261976952	6790	1725



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PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Saka		1430262237291	215	
sare		1430266124464	4760	250750
Saria		1430261975270	2970	2533
Siany		1430261446317	3112	2443
St Albert Ulanda		1430262810198	11140	240
St Gabriel Siruti		1430262823810	190592	3091687
St Joseph Bongu		1430249199895	0	1001565
St mark tom Mboya		1430262773111	1755	1755
St mary Goreti dede		1430261955504	3914	2073
St marys Angogo		1430268383548	18675	1000275
St mourice Nyarombo		1430261442851	355	
St Nicholas Koyier		1430262520740	556	130736
ST Pouline Malunga		1430262057866	897	898
St peters Kodeny		1430263817267	285	285
St timons Rabondo		1430261960317	87	88
Uradi		1430261463307	2505	2505
Yago		1430261973822	3322	1863
Total			7,245,708	34,584,755



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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Cash and cash equivalent could not be ascertained.	The management responded and relevant books of accounts presented to auditor as a follow up to ensure that it is cleared. And the explanation was that this was due to failure to submitted fund by the board,	Janes Awiti Majengo(FAM)	Issues resolved to have a 100% and certificate issued.	By 15 th August 2018.
2.1	Summary statement of appropriation. That a figure of ksh 29860949 could not be ascertained.	This was not asked in the management letter. The management responded to the issue and the issues raised was cleared..	Janes Awiti Majengo(FAM)	Resolved.	By 15 th August 2018
2.2	Procurement of strategic plan. That ksh 400,000 could not been explained.	The explained notes were sent to auditors explained to them and they were certified.	Janes Awiti Majengo (FAM)	Resolved Issues resolved but under progress to have a	By 15 th August 2018



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
				100% clearance.	
3.	<p>Unsupported committee allowances. Included in the payments of goods and services a figure of ksh 4699989 are payment of committee allowances of ksh 1678200 and other committee expenses for M & E amounting to ksh 1229465 which were not supported with adequate documents including schedules for the meetings attendance register and M&E reports contrary to sec 103(1) of finance regulation 2015 states that payments of public money shall be properly supported by vouchers and shall be supported by the appropriate authority and documentation. Consequently the accuracy and completeness of the expenditure could not be confirmed.</p>	<p>During the financial year the entity incurred the expenditure as stated by the auditor. The entity also provided the necessary documents to the auditors for review. The management realized that the auditor did not see the documents for verification through the management letter. However the management have compiled the necessary copies of the document and forwarded to the external auditors for verification.</p>	<p>Janes Awiti Majengo (FAM)</p>	<p>Resolved but awaiting clearance.</p>	<p>By March 2020</p>
	<p>Construction of classroom at Lwanda Kokuro primary school Included in the transfers to other government units is a figure of ksh</p>	<p>The procurement of services was done through open tendering where the most responsive evaluated bidder</p>	<p>Janes Awiti Majengo (FAM)</p>	<p>Resolved but awaiting clearance.</p>	<p>By March 2020</p>



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	9174725 an amount of ksh 600000 in respect to construction of classroomat Iwanda Kokuro primary school. Scrutiny of documents reveal that competitive procurement process was not followed. Further documentation and expenditure filed by PMCs was not provided Consequently the accuracy and completeness of the expenditure could not be confirmed.	was a warded. The project was closed and the project file kept by PMC and NGCDF. At the time of audit visit the pmc were notified however they didn't avail themselves for any quarry as to the presence of the file. So far the management contacted the pmc and had availed the file for audit verification			

