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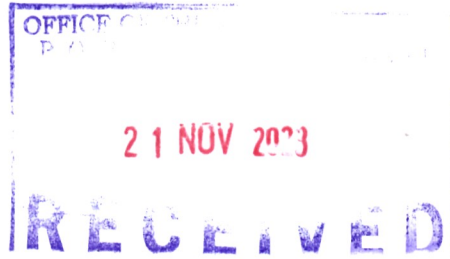
REPORT	
NATIONAL ASSEMBLY PAPERS LAID	
DATE: 28 FEB 2024	DAY: WED
TABLED BY: OF	Hon Naomi Wages MP Deputy majority whip
CLERK AT THE TABLE:	Mado

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND**

**FOR THE YEAR ENDED
30 JUNE, 2023**



Revised 30th June 2023



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (FUND ACCOUNT)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2023

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

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I. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
NG CDF	National Government Constituencies Development Fund
NGCDFB	National Government Constituencies Development Fund Board

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. KEY NGCDF INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) is established under the National Government Constituencies Development Fund (Amendment) Act, 2015. The NG-CDF is under the National Treasury and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

The Fund's overall management is the responsibility of the NGCDF Board. While the supervision and coordination is done by National Treasury and Planning.

Principal Activities

As outlined in the NGCDF Act 2015 the Board's core mandate and responsibilities include:

- Ensuring timely and efficient disbursements of funds to every constituency
- Ensuring efficient management of the fund
- Receiving and discussing annual reports and returns from the constituencies
- Ensuring the compilation of proper records, returns and reports from the constituencies
- Receiving and addressing complaints and disputes, and taking appropriate action
- Considering project proposals submitted from various constituencies in accordance with the Act, approving for funding for those projects proposals that are consistent with the Act and sending funds to respective Constituency Fund accounts of the approved projects.

The Board will provide strategic direction in the management, use and accountability of monies drawn from the Fund. The Board therefore aspires to the following Vision, Mission and Core Values in meeting its mandate.

VISION

Equitable Socio-economic development countrywide

MISSION

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

CORE VALUES

1. Transparency and accountability
2. Professionalism and integrity
3. Commitment and teamwork
4. Neutrality and objectivity
5. Timeliness and excellence
6. Advocacy for citizen participation

KEY STRATEGIC OBJECTIVES

1. To improve operational efficiency and effectiveness in service delivery
2. To Strengthen Institutional Capacity (skills, numbers and work environment)
3. To ensure efficient and effective project management
4. Enhance good governance
5. Promote effective communication and appropriate partnership

STRATEGIC GOALS

- a) Continue Automation of Board's operations
- b) Improve performance management
- c) Implement quality management systems
- d) Improve accounting system
- e) Strengthen research capacity to support evidence based decision making
- f) Strengthening Audit and risk management
- g) Strengthen disaster responsiveness and management
- h) streamline the organizational structure
- i) develop capacity of staff
- j) Develop and implement a talent management and succession planning strategy

- k) improve on the work environment
- l) Promote public participation in project identification and implementation
- m) Promote timely submission and approval of project proposals
- n) Promote prioritization of on-going projects in allocation of Funds
- o) Improve collaboration with technical officers from relevant government agencies
- p) Improve management of transition of NG-CDFC's in relation to resources and projects
- q) widen projects scope and strengthen collaboration with MDAs
- r) Promote openness and accountability in management of the Fund
- s) Promote compliance with applicable laws, regulations and standards.
- t) Adopt Transformative Leadership
- u) Mainstream Cross cutting issues and public participation
- v) Enhance engagement with internal & external stakeholders
- w) Enhance Media Relations
- x) Enhance relations with other Government agencies
- y) Enhance Media monitoring

STRATEGIC PROGRAMMES

- a) Design, Develop & Rollout Management information systems
- b) Further installation of appropriate ICT network infrastructure and improve their security
- c) Develop and implement annual performance contract for the board, cascade to constituencies
- d) Operationalize M&E Unit and review M&E framework
- e) Develop constituencies factsheets and conduct monitoring & evaluation of Boards' operations
- f) Continuously carry out QMS audits to maintain certification and carry out recertification audit for organization
- g) Develop and disseminate accounting manual for constituencies and establish constituencies accounting unit at Headquarters
- h) Train staff and key stakeholders on public finance management and reporting
- i) Prepare/review annual financial statements and implement audit recommendations

- j) Receive and review financial returns and update the assets register
- k) Establish and operationalize a research and policy Unit and establish and operationalize a resource centre
- l) Establish a Risk Management Unit, conduct risk assessment and carryout Risk Response planning
- m) Develop a disaster preparedness and management manual and train constituencies on Disaster Risk Reduction and Response Mechanism
- n) Develop & issue guidelines on community managed disaster risk reduction (CMDRR)
- o) Review and implement an organizational structure, conduct work load analysis to establish optimal staffing levels and recruit more staff
- p) Conduct Training Needs Assessment and develop and implement an annual training plan
- q) Conduct work environment survey and employee satisfaction survey and implement feasible recommendations
- r) Acquire additional office space
- s) Develop and issue guidelines on public participation & identification of projects; submission of project proposals; Projects and release of funds; Project funds absorption; Management of incomplete & on-going projects during NG-CDFCs transitions and Residual Projects
- t) Develop collaboration framework for the NG-CDFCs and government technical officers
- u) Establish a liaison office to enhance operations of the Board, Ministries and National Assembly
- v) Train NG- CDFCs
- w) Develop and implement policy on documentation and dissemination of constituency best practices
- x) Evaluate constituencies' performance, publicize top performers and showcase the best practices in implementation of projects
- y) Implement Mwongozo code of governance and ensure compliance with all tendering and procurement requirements
- z) Facilitate access to information and publish constituency financial and project reports on a timely basis

- aa) Convene regular stakeholder forums/awareness campaigns, open days and road shows and participate in Corporate Social Responsibility activities
- bb) Update the Boards website and social media presence and participate in relevant television and radio programmes to enhance the profile of the NG-CDF
- cc) Review and implement service charter and Corporate Identity Manual
- dd) Participate in relevant exhibitions and conferences and organize media events (press conferences, media tours, workshops, breakfast meetings) to clarify and explain issues to the media on newsworthy events
- ee) Carryout customer satisfaction survey and implement feasible recommendations

KEY STRATEGIC PRIORITIES

- Improve the implementation, Monitoring and Evaluation projects
- Come up with strategies to develop and turnaround for under-performing Constituencies
- Ensure timely availability and disbursement of Funds to Constituencies
- Develop and implement guidelines for project implementation that are in line with existing procurement laws and regulations
- Develop sound financial controls in line with Finance Management Act of 2012 and in compliance with Office of the Auditor General Requirements.

b. Key Management

The NGCDF day to day management is under the following key organs

- Board of Directors
- Chief Executive Officer

c. Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were as follows:

S/No.	Name	Title
1.	Yusuf Mbuno	Chief Executive Officer
2.	Elizabeth Kitundu	Chief Manager Programmes and Field Operations.
3.	Beatrice Otieno	Manager Field Financial Coordination

d. Fiduciary Oversight Arrangements

- Audit Committee of the Board
- Finance, Human Resource and administration committee of the Board
- Special Funds Accounts Committee/Decentralized Funds Account Committee

e. NGCDF Headquarters

Harambee Plaza Building
5th Floor
Telephone No. 2230015/19/27
HailleSellasie/Uhuru Highway Junction.
P.O. Box 46682 – 00100

NAIROBI

Contacts

Telephone : (020) 2230015/9, 2230027

E-mail : info@ngcdf.go.ke

Website: www.ngcdf.go.ke

f. NGCDF Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

g. Independent Auditors

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

h. Principal Legal Adviser

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

3. STATEMENT OF GOVERNANCE

The nature of the Corporation's Business and environment within which it operates demand adoption of good corporate governance practice which is vital in realization of stakeholders' expectations. Entrenchment of good corporate governance ensures that both the Board and the management execute their respective roles in a complementary manner. The statement sets out the main corporate governance practices and the structure of the corporation. The Directors possess a broad mix of skills, age, qualifications and experience required to discharge their responsibility.

Board Charter and Strategic Plan

The Board has in place a Board Charter, in addition to the Constitution Act and Code of Governance for State Corporations [*Mwongozo*]. These documents set out the corrective and individual powers, rights, obligations duties and responsibilities of Directors. The Board charter seek to ensure the effectiveness of each of the Director's contribution in the Governance of the Corporation by facilitating full and free exercise if independence judgment and professional competencies. The Charter outlines the governance arrangements that are to be applied in the Corporation on among others, the following areas:

- Respective roles and functions of the Board, Directors, Chairman, Chief Executive Officer and Corporation Secretary;
- Conduct of Board Meetings; and
- Terms of Reference for all the Committees.

In the Corporation's operations, the Board strives to achieve its objective as embedded in the strategic plan. The immediate past strategic plan run from 2016/2017 to 2020/2021 financial years. The Board is in the process of formulating a new Strategic Plan, to run from 2022/2023 to 2028/2027 Financial years.

Conflict of interest, remunerations and Governance Audits

The Board has in place a conflict of interest register as required by Leadership and Integrity Regulations, 2015. The Directors are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

Regarding Board's remuneration, Directors are paid sitting allowances whenever they attend meetings and or an official function of the Board. While attending Board's functions outside the station, Directors are entitled to a Daily Subsistence Allowance in accordance with government's prevailing rates.

On Governance Audit, the Code of Governance for State Corporations requires that the exercise should be conducted once every year. The exercise can only be facilitated by accredited officers. During the year under review, the governance audit was not undertaken due to exogenous factors beyond the Board's control. However, during the year, the Board undertook legal Audit, which, to a larger extent, covered governance areas. The Board would continue to observe and enforce set governance standards in its operations. The Board shall continually improve its performance with a view to achieving the strategic objectives for effective management of the Fund.

Constitution of Board of Directors

The Board consists twelve (12) members including the Chief Executive Officer, as an ex-officio member. Four [4] of the members of the Board represent Government ministries, being: Ministry of Education, National Treasury, State Department of Planning and the Attorney General. Seven [7] other Directors are independent, including the Chairman. The Corporation Secretary is the Secretary to the Board.

Appointment

The independent members of the Board are nominated by the Cabinet Secretary responsible for the Fund, vetted and approved by the National Assembly and appointed by the Cabinet Secretary. The said independent members of the Board serve for a period of three (3) years, renewable once.

Upon appointment, the Board members are trained on the applicable laws, regulations, policies, circular and governance processes. Directors are also sponsored to attend other governance related trainings offered by reputable institutions. During the year, the Board members attended trainings, organised by among other entities, the Institute of Internal Auditors and the Institute of Certified Public Accountants.

Removal from Office

Section 19 of the NGCDF Act stipulates removal of a member of the Board on any the following ground as:

- Serious violation of the Constitution or any other Laws;
- Gross misconduct, whether in performance of the member's or office holder's functions or otherwise;
- Physical or mental incapacity to perform the functions of office;
- Incompetence;
- Bankruptcy;
- Engaging in active politics; or
- Absence from three consecutive meetings of the Board without the permission of the Chairperson

The removal of a member on any of the above grounds may be initiated by sending a petition to the National Assembly Select Committee on NGCDF. A member of the Board may be suspended

pending hearing of such a petition. The National Assembly Committee hears a petition and makes final determination on the matter.

Functions of the Board

Functions of the Board are enumerated under section 16 of the Act as follows:

Ensure timely and efficient disbursement of funds to every constituency

Ensure efficient management of the Fund;

Consider project proposals submitted from various constituencies in accordance with the Act, approve for funding those projects proposals that are consistent with this Act and send Funds to the respective constituency fund account of the approved projects;

Co-ordinate the implementation of projects at the inter-constituency level;

Receive and address complaints that may arise from the implementation of the Act;

Encourage best practices in the implementation of projects; and

Administer the funds and assets of the Board in such manner and for such purpose as shall promote the best interest of the Board in accordance with the Act to ensure efficient management of the Fund.

Board meetings

The Board transacts its businesses majorly through meetings. Section 2 (1) of the Second Schedule to the NGCDF Act, 2015, provides that the Board shall not meet less than six and not more than eighteen times in any financial year and not more than two months shall elapse between the date of one meeting and the date of the next meeting. The Board work plan and calendar of meetings is prepared annually in advance. Adequate notice is given for each Board meeting and the Directors receive detailed papers in good time before the meeting.

During the year under review, the Board held a total of eight (6) meetings as shown below:

Meeting number	Meeting number 147	Meeting number 148	Meeting number 149	Meeting number 150	Meeting number 151	Meeting number 152
Date of the meeting	04.08.2022	19.10.2022	24.11.2022	15.12.2022	14.03.2023	25.05.2023

Board Committees

In order to fulfil its responsibilities, the Board is assisted by four [4] committees and the management. Each of the members of the Board belongs to not more than two [2] committees and they are rotated annually. The rotation gives the Directors an opportunity to contribute to numerous aspects of the Corporation's activities. The chairpersons to the committees are appointed by the Board. During the year under review, the Board had the following Committees:

Audit Committee

The Committee's Terms of Reference (ToRs) include:

- To consider, deliberate, guide and make recommendations to the Board on reports presented to the Committee by the management;
- Report to the Board on Committee activities, emerging issues and recommendations thereto;
- Provide an open avenue of communication between Internal Audit, the External Auditors and the Board;

Finance, Human Resource & Administration Committee

The Committee's Terms of Reference (ToRs) include:

- To review quarterly, annual and other statutory financial estimates/statements and make appropriate recommendations;
- To review and monitor Corporation's performance against financial benchmarks established by the Board in compliance with statutory requirements;
- To receive, review and advice the Board on Corporation's annual budget;
- To recommend on authorization, on annual basis, expenditure against Corporation's annual work plan developed in accordance with the projections of the yearly performance contract;
- To consider matters relating to Human Resource Policies and Procedures;

- To consider reports on Recruitment of Staff and where necessary undertake preliminary screening of candidates (heads of departments) and participate in actual recruiting process, as it may be necessary and as provided by Human Resource Procedure Manual; and
- To consider and recommend to the Board on matters relating to procurement and assets disposals.

Programs, Risk and Performance Management Committee

The Committee's Terms of Reference (ToRs) include:

- To consider project proposals submitted from various constituencies in accordance with the Act and recommending to the Board for approval and funding;
- Undertake monitoring of projects, deliberate on findings and table report and recommendations to the Board;
- To guide in development, implementation, monitor and review of Corporation's strategic plan; and
- To ensure Enterprise Risk Management (ERM) processes and culture are embedded throughout the organization including effectiveness of risk identification and management, and compliance with internal guidelines and external requirements.

Governance, Complaints and Publicity Committee

The Committee's Terms of Reference (ToRs) include:

- To review and make appropriate recommendations on all governance matters affecting the Corporation;
- To address complaints that may arise from the implementation of the Act;
- To guide on enhancing positive NG-CDF image by routinely updating the public on the activities of NG-CDF vis-à-vis its set objectives;
- To review and make recommendations to the Board on NG-CDF communications needs and priorities through appropriate consultation; and
- To recommend for approval and monitor the Corporation's ICT policies and practices to ensure that they continue to remain effective and accurate.

4. REPORT OF THE BOARD CHAIRMAN

I am privileged, on behalf of the Board of Directors, to present the 2022/2023 Annual Report and financial statements of the National Government Constituencies Development Fund (NG-CDF). It is both an honour and a responsibility to reflect on the impactful journey of NG-CDF over the past year.

At NG-CDF, our mandate is to facilitate equitable and sustainable development at the grassroots level, ensuring that all constituencies in our country have access to vital resources and infrastructure. Our vision remains centred on empowering communities and improving the quality of life of mwananchi.

In 2022/2023 financial year, NG-CDF continued to uphold its commitment to fostering development in constituencies across our nation. I am pleased to report that our organization achieved significant progress in fulfilling its mandate, with notable accomplishments in the education, security, sports and environment sectors. Further, notable milestones were realised in areas such as project completion, community engagement, financial management, capacity building among others.

NG-CDF remains committed to the principles of transparency and accountability. We continued to uphold the highest standards of financial management and governance, ensuring that the funds entrusted to us are used efficiently and responsibly.

Our achievements would not have been possible without the collaborative efforts of Kenyan citizens, NG-CDF Board Secretariat, NG-CDF Committees Members of Parliament, Project Management Committees, local leaders, and all government agencies. We extend our heartfelt appreciation to all our partners who joined hands with us in this journey.

As we move forward, NG-CDF is committed to building on our successes and expanding our reach. We are excited about the opportunities and challenges that lie ahead. Our dedication to the betterment of our constituencies remains unwavering.

I extend my heartfelt gratitude to my fellow Board Members, our Members of Parliament, the NG-CDF Secretariat, our dedicated staff, and the communities we serve for their unwavering support and commitment. Together, we have made a significant impact, and together, we will continue to uplift the lives of our citizens across the country. Thank you for your continued support as we collectively work towards a brighter future for all.



Paul Kibet
Board Director

5. REPORT OF THE CHIEF EXECUTIVE OFFICER



The National Government Constituencies Development Fund is established pursuant to the NG-CDF Act 2015 (amended 2022) to ensure equitable socio-economic development countrywide. The Fund is composed of monies of an amount not less than two and a half per centum (2.5 %) of all National Government's share of revenue as divided by the annual Division of Revenue Act.

The Fund is managed by a Board comprising of the Board of Directors and secretariat. The secretariat, headed by the Chief executive Officer is responsible for the day to day management of the affairs by implementing decisions of the Board of Directors. It is also in-charge of the administrative and technical support in the running of the Board.

Operations of the Fund are guided by 5-year strategic plans implemented annually with the help of performance management tools including but not limited performance contracts and work plans supported by annual budgets. In the 2022/2023 financial year, all Constituencies signed performance contracts which were implemented throughout the year for which evaluation on achievement of targets will be conducted in the current financial year.

During the period under review, the Fund was allocated **Kshs. 44,289,900,000** of which not more than 5% was to be utilised for administrative purposes by the Board. The Fund was allocated a further **Kshs. 2,900,000,000** in the supplementary budget for outstanding arrears. **Kshs. 42,075,404,970** was set aside for disbursement to Constituencies according to the sharing formula prescribed by the Act while **Kshs. 2,214,495,030** was set aside to finance Board activities. NG-CDF continued its unwavering commitment to fostering sustainable development and improving the lives of our citizens. It is with great pleasure that I highlight the significant milestones and accomplishments we achieved in the year under review in this report.

Notwithstanding the achievements realised, the Fund experienced a number of challenges among them a ruling on a court case leading to delayed disbursement of funds which affected the pace of implementation of projects in Constituencies, delays by some constituencies in submission of project proposals and submission of proposals which were not fully compliant with the Act leading to conditional approval and deferment.

We remain steadfast in our mission to facilitate socio-economic development in constituencies across the country. The Fund beginning the next financial year 2023/2024 and over the next few years will focus on improving operational efficiency by re-engineering processes and automating its entire enterprise operations from end to end. Further, monitoring and evaluation will form a key feedback mechanism to track activities implemented by the Fund.

I would like to thank our Chairman, Board of Directors and the entire Board for their relentless support. My sincere gratitude to the Board secretariat and all other key stakeholders for their commitment without which major milestones wouldn't have been achieved. I look forward to continue working with these key people as we continue serving the great people of Kenya.



.....
YUSUF MBUNO
CHIEF EXECUTIVE OFFICER

6. STATEMENT OF PERFORMANCE AGAINST NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND PREDETRMINED OBJECTIVES FOR THE FINANCIAL YEAR 2022/2023

The Board's strategic plan (2016/2017-2020/2021) is aligned to the Vision 2030, Second Medium-Term Plan, NG-CDF Act 2015, the Constitution, Sustainable Development Goals, Code of Governance for State Corporations (*Mwongozo*) and other relevant development plans. The Board identified five strategic issues to be pursued during the Plan period which include:

- To improve the operational efficiency and effectiveness
- To strengthen institutional capacity (skills, numbers and work environment)
- To ensure efficient and effective project management
- To enhance good governance
- Promote effective communication and appropriate partnerships

NG-CDF Board develops its annual work plans based on the five objectives stated above. Progress assessment of the Board's work plan is done monthly whereas that of the performance contract is done quarterly.

Achievement for the performance targets set for 2022/2023 period is as indicated in the table below;

Strategic Objective	Strategy	Activities	Key Performance Indicators	Achievements
Operational efficiency and effectiveness	Improve performance management	Negotiate, vet and sign performance contract with the PSPMMU Cascade the performance contract to NG-CDF Committees	No. of PCs signed	The Board signed performance contracts with PSPMMU and NG-CDF Committees. It also conducted an evaluation of the 2021/22 FY contracts

NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
Reports and Financial Statements for the year ended June 30 2023

	Implement Quality Management Systems	Conduct internal audits for ISO 9001:2015 Sensitize 290 NG-CDF Committees on ISO 9001:2015 Quality Management System	No. of Audits conducted No. of NG-CDFCs sensitized	ISO 9001:2015 Quality Management System internal audits was done in the first quarter of 22/23 FY (2 audits) Sensitization of constituencies on requirements of ISO 9001:2015 Quality Management System were conducted. All the 290 NG-CDF Committees were sensitized on ISO 9001:2015 Quality Management System
	Improve accounting system	Train staff and key stakeholders on public finance management and reporting	No. of trainings conducted	The Board trained staff and key stakeholders on public finance management and reporting

	Strengthen planning and research capacity to support policy formulation and evidence based decision making	Carry out re- search study to assess the status of schools whose initia- tion was facili- tated by NG- CDF since in- ception of the Fund in 2003. Equip the re- source centre Update data- base on key sta- tistics	No. of re- search stud- ies conduct- ed No. of pub- lications added to the resource cen- tre. Database on key statistics	One research was conducted on the Board's interven- tion through as- sessment of the schools initiated by NG-CDF since inception, 2003 74 publications, 290 Project Im- plementation Sta- tus Reports and 290 project codel- ists were added to the resource cen- tre
	Strengthening Audit and Risk management	Conduct audits for the consti- tuencies Risks and con- trols monitor- ing	No. of audits conducted	The Internal audit department conducted audits for 75 constituencies The risk management division conducted risk and controls monitoring for 18 constituencies and all the departments at headquarters
Institutional Capacity	Streamline organizational structure	Recruit more staff	No. of people recruited	Some critical areas for capacity building were implemented 110 staff targeted for recruitment were on boarded

NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
Reports and Financial Statements for the year ended June 30 2023

	Develop capacity of staff	Capacity build staff	No. of capacity building sessions conducted	The Board conducted ICT Clinics and trainings on various issues for staff Training of FAMs was conducted during the NG-CDFC trainings
	Training of staff on monitoring and evaluation	Training of staff on monitoring and evaluation	No. of staff trained	Training done for over 100 staff
Efficient and effective project management	Promote timely submission and approval of project proposals	Call for project proposal		The Board made a call for project proposals to constituencies on 15 th December, 2022 with the deadline for submission set at 13 th January, 2023
	Promote prioritization of on-going projects in allocation of funds	Guidelines on prioritization	No. of guidelines issued	The call for submission of project proposals guided the constituencies to prioritize completion of ongoing projects
	Enhanced project management	Develop Board monitoring and evaluation framework	No. of frameworks developed	Monitoring and evaluation framework developed.
Good Governance	Promote openness and accountability in management of the Fund	Resolution of complaints Review corruption prevention strategy	No. of visits conducted	The Board conducted visits to western and Nyanza regions to handle complaints The Board came up with a whistle blowing policy which is awaiting approval.

	Mainstream cross cutting issues and public participation	Training on cross cutting issues	No. of trainings conducted	Trainings for HIV/AIDS, Road Safety, Alcohol and Drug Abuse and Gender issues were conducted during the year
Communication and linkages	Enhance engagement with internal and external stakeholders	Carry out customer satisfaction survey	No. of surveys undertaken	Customer satisfaction survey conducted. The Board is awaiting the findings and recommendations of the survey.
	Enhance media relations	Participate in relevant TV and Radio programmes	No. of programmes participated in	NG-CDF Committee chairmen participated in various vernacular radio stations.

7. MANAGEMENT DISCUSSION AND ANALYSIS

Financial Performance

The Fund was allocated **Kshs. 44,289,900,000** in the 2022/2023 Financial Year. The Fund was allocated a further **Kshs. 2,900,000,000** in the supplementary budget for outstanding arrears. In addition, the Fund had an opening balance of **Kshs 190,175,251**. This totalled to **Kshs. 47,380,075,251** available for disbursement within the reporting period.

Out of the total original allocation to the Fund, the Board set aside **Kshs. 2,214,495,030** for purpose of running the Board activities while **Kshs. 42,075,404,970** was allocated to constituencies. The allocation for constituencies was subjected to the criteria for determining the Budget ceilings for each constituency as outlined in section 34 of the NG-CDF Act 2015 as amended in 2022. The budget ceiling for each constituency in the 2022/2023 financial year was therefore as shown in Table 1: -

No of Wards per Constituency	Projected Allocations (Kshs.)	Number of Constituencies
3	131,342,462	21
4	138,215,033	79
5	145,087,603	106
6	151,960,174	54
7	158,832,745	23
8	165,705,316	7

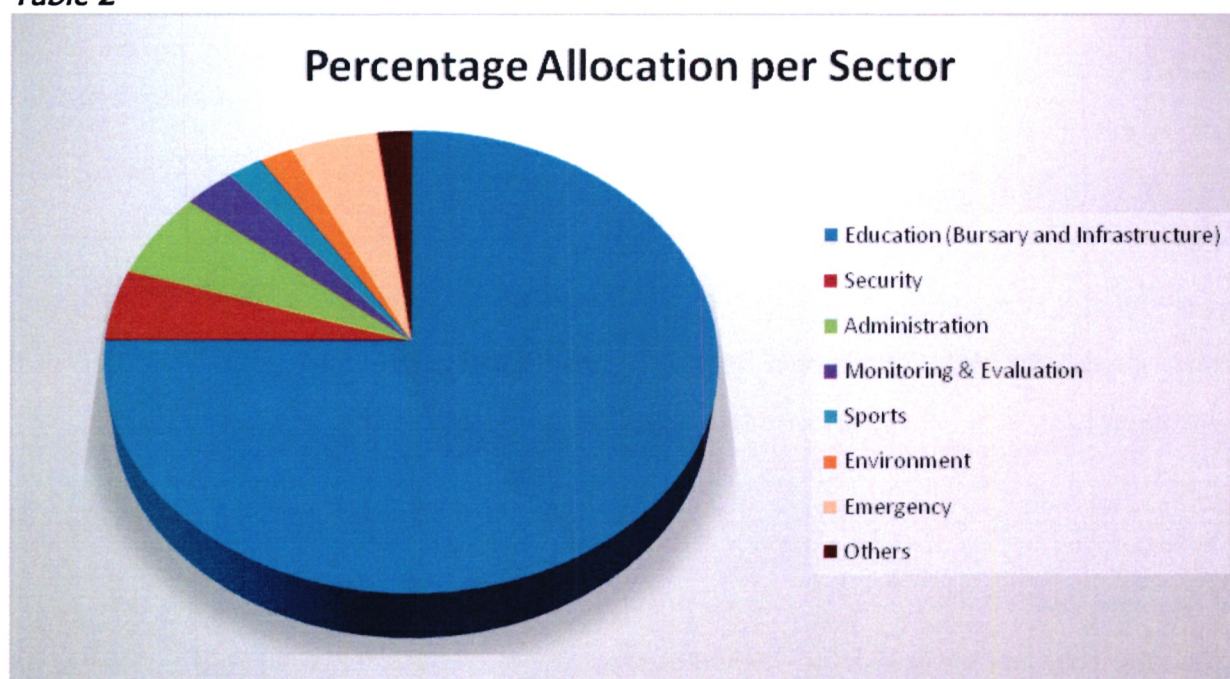
Table 1

Table 2 show the analysis of projects implemented per sector for 2022/2023 Financial Year.

Sector	Percentage Allocation
Education (Bursary and Infrastructure)	75
Security	5
Administration	6

Monitoring & Evaluation	3
Sports	2
Environment	2
Emergency	5
Others (Construction of Access roads, NG-CDF offices, Innovation Hubs, Resource centres; Purchase of Motor Vehicles strategic plan and social hall)	2
Total	100

Table 2



Compliance with statutory requirements

Major Risks facing the Board

- Mwongozo code of governance on state corporations require the board to ensure risk assessment is conducted and the risks are monitored. The NGCDF board through management conducted risk assessment and identified major risks facing the fund.
- Delayed disbursement of funds to the constituencies.
- Non-compliance with NGCDF Act on 25% quarterly disbursements of funds
- Improper constituency books of accounts and records
- Inadequate accounting support and resources

- Misstatement of Financial reports
- Inadequate working knowledge on public finance management of constituencies
- Submission to OAG financial statements not meeting required standards
- Inadequate audit responses to the National Assembly
- Delay or Non-submission of periodic reports and returns by constituencies
- Delayed submission of budget estimates
- Inaccurate costing of activities for budget allocation
- Inadequate bank statements information
- Late submission of Treasury quarterly financial reports
- Non-adherence to public procurement process.
- Irregular Reallocation of funds
- Non-involvement of key stakeholders during strategic plan development
- Recommending for approval of projects which are not priority of the community
- Non-allocation of funds to ongoing projects
- Institutional memory loss
- Skills gap amongst staff
- Inadequate technical support from relevant government departments.
- Litigations on Constitutionality of NGCDF Act
- Proper internal controls have been put in place and they are being monitored continuously.

Material arrears in statutory obligations

The Fund does not have any pending bills for the FY 2022/2023. The pending receipts of Kshs.2.9 billion from the National Treasury was received during the year under review

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

a) Sustainability strategy and profile

The country's economic performance is determined by productivity of the activities being carried in a particular period. This contributes to the revenue which is a major component in the national consolidated budget. The revenue generated is shared among the National and County Governments benefitting NG-CDF among others. The Fund is allocated a minimum of two per centum of the National Government share of Revenue which has a direct correlation economic performance at any given period.

During the review period, the economy recorded growth rates of 5.9%, 4.9%, 6.3%, 5.3%, 6.4% and 6.5% in 2016, 2017, 2018, 2019, 2020 and 2021 respectively all of which were lower than projections. The reasons for lower than projected growth includes: insecurity which impacted on investment and other key sectors such as tourism ; slowdown in growth of manufacturing sector as a result imports of cheaper manufactured products and reduced share of Kenya's manufactured export in the regional market; adverse weather pattern which affected growth of agriculture sector and slow uptake of Public Private Partnership (PPP) projects. The Fund depends on the projected revenue as provided by the commission on revenue allocation.

b. Environmental performance

The Board has in draft form policies on; water harvesting and renewable energy in project; and promotion of environmental awareness creation, conservation of river banks and environmental protection.

The Board has been carried out tree planting activities in four regions (Central, North Rift Nairobi and Nyanza) to promote environment protection. However, monitoring was done only in two region- North Rift and Nyanza due to the Covid-19 pandemic effects.

c. Employee welfare

The Board recruitment is guided by State Corporation and Advisory Committee which provided mechanism for recruiting staff in line with Salaries and remuneration Commission. The structure, career development guideline's and human resource polices are approved by SCAC and SRC. The Board, during the period under review, revised its structure, human resource policies and other human resource management tools which were approved by SCAC and SRC.

The Board has adopted performance contracting for the Board, the Secretariat and departments as well as appraisal system for individuals. This is done on annual basis which involve signing and progress review. They are also accompanied by workplans. The Board has a reward and sanction system based reviewed work performance.

The Board has safety policy that guides the staff welfare while at work. This ensures measures are put in place to reduce cases of injury and damages, and in case of an occurrence the damages and disruptions are minimal.

d. Market place practices

Responsible competition practice.

The NG-CDF Act has created a working mechanism between the Member of Parliament and the Fund where they lay an oversight role through the constituencies' oversight committee. Further, key Board provisions like constituency budget ceilings and budget are approved by the National Assembly.

The Board has developed a mechanism to encourage whistle blowing by establishing a number and an email which is widely available through the website. Through the performance contract, the Board has contacted to ensure five values in its operation where an annual report is made to the EACC as required.

Responsible Supply chain and supplier relations

All the Board procurements are guided by the Procurement and Asset Disposal Act. Open tendering is the most preferred method of procuring goods, services and works. The Board develops an annual procurement plan approved by the Board where 30% and 40% of the procurement budget is set aside for AGPO and local content respectively. The Board has a

commitment and ensures that suppliers are paid within 15 days of submitting all required documents.

Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Through the communication department, the Board has endeavoured to uphold the highest level of integrity by ensuring online content are vetted and approved by relevant authority before posting online. The Board carried out road shows and participated in public forums such as ASKs and other exhibitions to create awareness on the Fund and the achievements.

Product stewardship- outline efforts to safeguard consumer rights and interests

The Board has developed a service charter that's well displayed on strategic places on 5th and 10th floor of the Harambee SACCO building giving customers a glimpse of services being offered and what they take. There is right to complaint and complaints handling mechanism have been established.

e. Community Engagements

As part of strategy towards realization of its mandate of encouraging best practices in the implementation of projects as provided for in Section 16 (f) of the NG-CDF Act, 2015; the Board adopted a Corporate Social Responsibility (CSR) policy.

The objective of the programme is to guide stakeholders in embracing requisite values that encourage continuous improvement by demonstrating ideal approaches in project implementation including the principles of community participation, social inclusion, environment sustainability, excellence in quality of project implementation and adherence to pertinent laws and government policies/guidelines.

In line with this, the NGCDF Board focuses on:

- Maintaining good environmental system that is suitable to the nature, scale and environmental impacts of its operations and related activities.

- Making environmental concerns as an integral part of its' planning and decision making process by committing sufficient resources in order to implement effective environmental and sustainability programs.
- Providing the necessary training for its employees to ensure that they have enough knowledge and capacity to conduct operations in a manner that is consistent with sound environmental practices while at the same time encouraging employees to be involved in environmental action.
- Avoiding, minimizing and mitigating any adverse environmental impacts caused by its operations.
- Adopting the highest standards in all areas of operations, meeting and exceeding all relevant requirements.
- Assessing its operational activities and identifying areas where it can minimize waste and negative environmental impacts through careful and efficient use of all materials and energy by promoting the use of environmentally friendly technologies.
- Promoting environmental awareness among its employees by encouraging them to work in an environmentally responsible manner.
- Continually assessing the environmental impact of all its operations.

Fundable projects under the CSR programme are those that meet the eligibility criteria as per the law governing NG-CDF. The above notwithstanding, eligible projects under the CSR programme are required to meet the following criteria:-

- a) Community based projects addressing immediate community needs of a wide cross section of inhabitants of a particular area;
- b) Projects addressing National Government mandates as outlined in the Fourth Schedule of the Constitution of Kenya;
- c) Activities/components focusing on persons with special needs with a view to promoting equal opportunities to all persons;
- d) High impact projects to the community for optimal value for the allocated funds;
- e) Integration of environmental conservation, clearly outlining requisite mitigation measures to be adopted, such as roof-water harvesting, tree planting programmes in the project design;

- g) Implementation of designs to cater for the needs of all users including persons with special needs. In this regard, access ramps for wheelchair users; separate sanitation facilities for male, female, underage persons and persons with disability must be included in the project design;
- h) Compliance of projects with pertinent laws, regulations and government policies/guidelines including recommended designs and requirements for specific facilities e.g. dormitories, classrooms, libraries among others.

The NGCDF Board recognizes its responsibility of being environmentally responsible by complying with all environmental laws at all phases of its activities. The Board is responsible for ensuring that the policy on environmental sustainability is implemented and that the natural and man-made resources are protected through the implementation of proactive environmental programs.

To achieve these objectives, the Board in 2019/2020 financial year undertook several activities aimed at enhancing environmental education, awareness and sensitization on environmental sustainability relevant to the institutional mandate. The Board carried out environmental activities in the following counties:

Makueni county –where the NGCDF Board partnered with The National Treasury and Planning, State Department for Planning by Contributing Kshs 1,000,000 towards planting of 100,000 tree seedling.

Kakamega County-

The Board sensitized more than twelve thousand (12,000) participants who participated in both Kakamega forest marathon and Makueni County National Tree planting events during the short rains on how to carry out proper waste management, water conservation and soil erosion prevention methods.

Emphasis was also on the importance of embracing water harvesting techniques while implementing projects in the constituencies and county at large.

Some of the Projects on environmental conservation are as shown here below

Dust bin installed in Kikuyu Constituency

9. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the (National Government Constituencies Development Fund) 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 period ended on June 30, 2023. 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) 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 period ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the (NGCDF) 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 confirms that the entity has complied fully with applicable Government Regulations 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.

The NGCDF financial statements were approved and signed by the Accounting officer on 29th September 2023



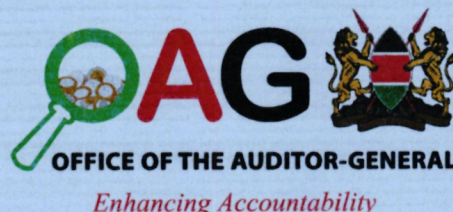
Yusuf Mbuno
Chief Executive Officer



Beatrice Otieno
Mgr. Field financial Coordination
ICPAK M/No:11896

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund set out on pages 1 to 12, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of

Report of the Auditor-General on National Government Constituencies Development Fund for the year ended 30 June, 2023

receipts and payments, the statement of cash flows and the statement of comparison of budget and actual amounts 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund (Amendment) Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the 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 comparison of budget and actual amounts reflects budgeted expenditure of Kshs.47,380,075,252 while actual payments totaled Kshs.27,213,956,448 resulting to an under absorption of Kshs.20,166,118,803 or 43% of the budget.

The under expenditure affected the planned activities and might have impacted negatively on service delivery to the public

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2023

11. STATEMENTS OF RECEIPT AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from Other Government Entities	1	47,189,900,000	43,714,800,000
TOTAL RECEIPTS		47,189,900,000	43,714,800,000
PAYMENTS			
Transfers to Constituencies and secretariat	2	27,213,956,448	53,234,837,887
TOTAL PAYMENTS		27,213,956,448	53,234,837,887
SURPLUS/DEFICIT		19,975,943,552	-9,520,037,887

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on 29th September 2023 and signed by:

:



.....
Name: Yusuf Mbuno
Accounting Officer

Date 21/11/2023



.....
Name: Beatrice Otieno
Manager, Field Financial
Coordination

ICPAK M/No:11896

Date 21/11/2023



.....
Name: Paul Kibet
Board Director

Date 21/11/2023

12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2023

	Note	2022-2023	2021-2022
		Kshs.	Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	3	20,166,118,804	190,175,251
TOTAL FINANCIAL ASSETS		20,166,118,804	190,175,251
REPRESENTED BY			
Fund balance b/fwd	4	190,175,251	9,710,213,138
Surplus/Deficit for the year		19,975,943,552	-9,520,037,887
Total Financial Liabilities		20,166,118,803	190,175,251

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on 29th September 2023 and signed by:



Name: Yusuf Mbuno
 Accounting Officer

Date



Name: Beatrice Otieno
 Manager, Field Financial
 Coordination
 ICPAK M/No:11896

Date 21/11/2023



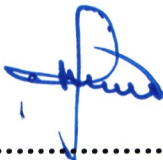
Name: Paul Kibet
 Board Director

Date

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

		2022-2023	2021-2022
		Kshs.	Kshs.
Receipts for operating income			
Transfers from Other Government Entities	1	47,189,900,000	43,714,800,000
Payments for operating expenses			
Transfer to the Constituencies and the Secretariat	2	27,213,956,448	53,234,837,887
Net cash flow from operating activities		19,975,943,552	-9,520,037,887
Net increase in cash and cash equivalent		19,975,943,552	-9,520,037,887
Cash and cash equivalent at BEGINNING of the year	4	190,175,251	9,710,213,138
Cash and cash equivalent at END of the year	3	20,166,118,803	190,175,251

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were signed on behalf of the Board by:



.....
Name: Yusuf Mbuno
Accounting Officer

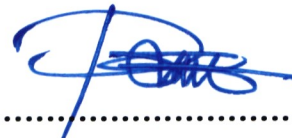
Date 21/11/2023



.....
Name: Beatrice Otieno
Manager, Field Financial
Coordination

ICPAK M/No:11896

Date 21/11/2023



.....
Name: Paul Kibet
Board Director

Date 21/11/2023

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2022-2023




Re- ceipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Ba- sis	Budget Utili- zation Differ- ence	% of Utiliza- tion
		Opening Bal- ance	Pending Receipts from National Treasury				
	a		b	c=a+b	d	e=c-d	f=d/c
RECEIPTS							
Transfers from Other Gov- ernment Enti- ties	44,289,900,000	190,175,251	2,900,000,000	47,380,075,251	47,380,075,251	0	100%
TOTALS	44,289,900,000	190,175,251	2,900,000,000	47,380,075,251	47,380,075,251	0	100%
PAYMENTS							
Transfers to the Constituencies	42,075,405,000	190,175,251	2,254,458,810	44,520,039,061	24,999,461,448	19,520,577,613	56%
Transfers to the Secretariat	2,214,495,000	-	645,541,190	2,860,036,190	2,214,495,000	645,541,190	77%
TOTALS	44,289,900,000	190,175,251	2,900,000,000	47,380,075,251	27,213,956,448	20,166,118,803	57%

Explanatory notes on material variances

- The Board was allocated Kshs. **44,289,900,000** in 2022/2023 Financial Year. In addition, the Board had an additional budget of **Kshs. 2,900,000,000** approved under supplementary one and an opening cashbook balance of **Kshs. 190,175,251** This totals to a budget of **Kshs 47,380,075,251** to be utilized within the reporting period.
- The underutilization of 43% is due to delay in receipt of funding from the National Treasury

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	20,166,118,803
Less undischursed funds receivable from the National Treasury as at 30th June 2023	0
Add Accounts payable	20,166,118,803
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	20,166,118,803

Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were signed on behalf of the Board by:

		
.....
Name: Yusuf Mbulno	Name: Beatrice Otieno	Name: Paul Kibet
Accounting Officer	Manager, Field Financial Coordination	Board Director
Date 21/11/2023	ICPAK M/No:11896	Date 21/11/2023
	Date 21/11/2023	

15. NOTES TO THE FINANCIAL STATEMENT

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.

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. 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 (Ksh), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

Significant Accounting Policies

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

a. Recognition of Receipts

i. 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 the amount is reflected in the bank statement.

ii. 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. Some similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended **30th June 2023**, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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.

c. Cash and Cash Equivalent

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.

d. Accounts Receivable

For the purposes of these financial statements, Monies allocated to the Fund but not yet received at the end of the Financial comprises of pending receipts from the national Treasury. This is in compliance with Sec 7(2) of the NGCDF Act that states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance with section 6(3) or funds which are not utilized for whatever reasons.

e. Accounts Payable

For the purposes of these financial statements, amount allocated to the constituencies but not disbursed by the end of the financial year have been recognized on an accrual basis (as owing disbursements to the constituencies). This is in compliance with Sec 7(2) of the NGCDF Act that states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance with section 6(3) or funds which are not utilized for whatever reasons. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies.

f. Budget Information.

The budget is the allocation to the Fund as approved by the National Assembly. This comprises of 95% allocation to the constituencies and 5% allocation to the Secretariat. The original budget was approved by Parliament for the period 1st July 2022 to 30th June 2023 as required by Law. Included in the adjustments are the unutilized funds and outstanding disbursements from the National Treasury for the previous financial years.

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

g. Comparative Figures

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

h. 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 2023

i. Prior years adjustments

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: restating the comparative amounts for

NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
Reports and Financial Statements For the year ended June 30 2023

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.

j. 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.

1. Transfer from other Government Entities

No	Date	2022/2023	2021/2022
		Kshs	Kshs
1	16 th August 2021		2,000,000,000
2	07 th September 2021		2,000,000,000
3	15 th September 2021		2,000,000,000
4	23 rd September 2021		4,428,700,000
5	12 th October 2021		2,000,000,000
6	19 th October 2021		2,000,000,000
7	5 th November 2021		2,000,000,000
8	15 th November 2021		2,000,000,000
9	24 th November 2021		2,000,000,000
10	13 th January 2022		2,000,000,000
11	10 th February 2022		2,000,000,000
12	17 th February 2022		2,000,000,000
13	24 th February 2022		2,000,000,000
14	3 rd March 2022		2,000,000,000
15	10 th March 2022		2,000,000,000
16	21 st March 2022		2,000,000,000
17	28 th March 2022		2,000,000,000
18	11 th April 2022		2,000,000,000
19	25 th April 2022		2,000,000,000
20	6 th May 2022		1,286,100,000
21	19 th May 2022		2,000,000,000
22	15 th December 2022	2,000,000,000	
23	16 th December 2022	2,000,000,000	
24	24 th January 2023	2,000,000,000	
25	26 th January 2023	2,000,000,000	
26	8 th February 2023	2,000,000,000	
27	21 st February 2023	2,000,000,000	
28	23 rd February 2023	2,000,000,000	
29	24 th March 2023	4,000,000,000	

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No	Date	2022/2023	2021/2022
		Kshs	Kshs
30	9 th June 2023	4,000,000,000	
31	13 th June 2023	1,000,000,000	
32	15 th June 2023	5,000,000,000	
33	22 nd June 2023	10,000,000,000	
34	26 th June 2023	8,144,950,000	
35	29 th June 2023	1,044,950,000	
	Total	47,189,900,000	43,714,800,000

2. Transfer to the Constituencies and Secretariat

	2021/2022	2021/2022
	Kshs	Kshs
Transfers to the constituencies(Annex I)	24,999,461,448	51,141,734,247
Transfer to NGCDF Board Secretariat (Annex II)	2,214,495,000	2,093,103,640
Total	27,213,956,448	53,234,837,887

3. Bank Accounts

Name of Bank, Account No. & currency	2022/2023	2021/2022
	Kshs	Kshs
Central Bank of Kenya, Recurrent Account no.1000304316	20,166,118,804	190,175,251

4. Balances Brought Forward

	2022/2023	2021/2022
	Kshs	Kshs
Bank account	190,175,251	9,710,213,138
Total	190,175,251	9,710,213,138


5. Important Disclosures

1. Outstanding disbursements to the Board and the constituencies Kshs 20,166,118,804

16. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the External Audit Report	Issue/Observation from Auditor	Management Comments	Status (Resolved/Not Resolved)	Timeframe
No Material Issues Reported in Fy2021-2022				



.....
Name: Yusuf Mbuno
Accounting Officer

Date *21/11/2023*



.....
Name: Beatrice Otieno
Manager, Field Financial
Coordination

ICPAK M/No:11896

Date *21/11/2023*



.....
Name: Paul Kibet
Board Director

Date *21/11/2023*

Annex 2. Disbursement to the Constituencies

No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
1	Ainabkoi	87,000,000	170,718,879
2	Ainamoi	91,000,000	170,088,879
3	Aldai	57,000,000	171,277,758
4	Alego Usonga	90,200,000	182,177,758
5	Awendo	97,000,000	183,577,758
6	Bahati	87,000,000	171,277,758
7	Balambala	88,000,000	183,177,758
8	Banissa	87,000,000	177,888,879
9	Baringo Central	88,000,000	180,777,758
10	Baringo North	91,000,000	179,883,685
11	Baringo South	87,000,000	200,643,795
12	Belgut	87,000,000	170,088,879
13	Bobasi	91,000,000	175,688,879
14	Bomachoge Borabu	57,000,000	172,177,758
15	Bomachoge Chache	57,000,000	182,177,758
16	Bomet Central	102,992,610	147,421,883
17	Bomet East	87,500,000	166,933,319
18	Bonchari	90,000,000	148,238,879
19	Bondo	97,000,000	181,277,758
20	Borabu	87,000,000	181,277,758
21	Budalangi	75,664,742	170,088,879
22	Bumula	88,900,000	170,088,879
23	Bura	90,000,000	182,088,879
24	Bureti	88,000,000	170,548,879
25	Butere	87,000,000	166,566,860
26	Butula	97,000,000	176,777,758
27	Buuri	89,350,000	167,738,879
28	Central Imenti	87,000,000	182,777,758
29	Changamwe	87,000,000	153,777,758
30	Chepalungu	87,000,000	162,335,879
31	Cherangany	88,000,000	184,777,758
32	Chesumei	91,000,000	182,177,758
33	Chuka/Igambang'ombe	93,148,276	170,088,879
34	Dadaab	89,000,000	170,088,879
35	Dagoretti North	97,000,000	188,777,758
36	Dagoretti South	90,600,000	196,123,235

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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
37	Eldama Ravine	97,000,000	141,341,572
38	Eldas	91,000,000	170,088,879
39	Embakasi Central	91,000,000	170,494,588
40	Embakasi East	87,000,000	160,241,496
41	Embakasi North	87,000,000	99,188,879
42	Embakasi South	106,030,000	182,177,758
43	Embakasi West	87,000,000	230,456,603
44	Emgwen	87,000,000	182,088,879
45	Emuhaya	72,000,000	171,288,879
46	Emurua Dikirr	87,000,000	146,335,119
47	Endebess	88,000,000	170,088,879
48	Fafi	87,000,000	182,177,758
49	Funyula	57,500,000	170,088,879
50	Galole	87,000,000	170,088,879
51	Ganze	87,000,000	184,377,758
52	Garissa Township	72,000,000	168,277,758
53	Garsen	88,000,000	182,177,758
54	Gatanga	89,500,000	168,588,879
55	Gatundu North	88,000,000	171,088,879
56	Gatundu South	88,000,000	172,177,758
57	Gem	88,000,000	170,488,879
58	Gichugu	87,000,000	170,088,879
59	Gilgil	88,000,000	179,177,758
60	Githunguri	87,000,000	170,088,879
61	Hamisi	88,000,000	182,177,758
62	Homa Bay Town	107,000,000	166,277,758
63	Igembe Central	87,000,000	182,177,758
64	Igembe North	57,000,000	176,977,758
65	Igembe South	87,000,000	182,177,758
66	Ijara	87,000,000	164,177,758
67	Ikolomani	87,000,000	182,977,758
68	Isiolo North	88,000,000	174,709,249
69	Isiolo South	87,000,000	170,088,879
70	Jomvu	87,000,000	187,177,758
71	Juja	88,000,000	170,088,879
72	Kabete	88,000,000	182,677,758
73	Kabondo Kasipul	95,000,000	173,877,758

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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
74	Kabuchai	87,000,000	170,677,758
75	Kacheliba	88,000,000	182,177,758
76	Kaiti	87,000,000	182,177,758
77	Kajiado Central	57,000,000	169,128,918
78	Kajiado East	87,000,000	170,088,879
79	Kajiado North	87,000,000	170,088,879
80	Kajiado South	87,000,000	181,477,758
81	Kajiado West	91,000,000	182,177,758
82	Kaloleni	87,000,000	182,177,758
83	Kamukunji	95,000,000	181,777,758
84	Kandara	7,000,000	170,088,879
85	Kanduyi	90,000,000	166,277,758
86	Kangema	87,000,000	170,088,879
87	Kangundo	87,000,000	182,177,758
88	Kapenguria	89,370,000	170,088,879
89	Kapseret	87,000,000	182,177,758
90	Karachuonyo	92,240,000	167,888,699
91	Kasarani	87,000,000	185,777,758
92	Kasipul	87,000,000	170,088,879
93	Kathiani	93,000,000	182,177,758
94	Keiyo North	87,000,000	182,177,758
95	Keiyo South	88,000,000	182,177,758
96	Kesses	57,000,000	182,177,758
97	Khwisero	91,000,000	176,277,758
98	Kiambaa	88,000,000	189,177,758
99	Kiambu	88,000,000	170,088,879
100	Kibra	87,500,000	182,177,758
101	Kibwezi East	91,000,000	182,277,758
102	Kibwezi West	91,000,000	181,277,758
103	Kieni	97,000,000	168,196,162
104	Kigumo	93,000,000	178,588,879
105	Kiharu	89,000,000	150,088,879
106	Kikuyu	98,100,000	177,077,758
107	Kilgoris	88,000,000	170,088,879
108	Kilifi North	95,000,000	176,298,541
109	Kilifi South	92,000,000	164,888,879
110	Kilome	91,000,000	183,460,733

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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
111	Kimilili	57,500,000	170,088,879
112	Kimini	88,000,000	170,088,879
113	Kinango	89,000,000	182,177,758
114	Kinangop	102,088,879	170,088,879
115	Kipipiri	87,500,000	169,782,758
116	Kipkelion East	87,000,000	170,088,879
117	Kipkelion West	88,000,000	171,088,879
118	Kirinyaga Central	87,000,000	170,088,879
119	Kisauni	90,000,000	170,518,879
120	Kisumu Central	89,236,206	171,277,758
121	Kisumu East	98,288,879	170,088,879
122	Kisumu West	87,000,000	187,126,956
123	Kitui Central	87,000,000	181,277,758
124	Kitui East	88,000,000	189,677,758
125	Kitui Rural	91,000,000	181,277,758
126	Kitui South	90,000,000	187,377,758
127	Kitui West	87,000,000	182,177,758
128	Kitutu Chache North	87,000,000	182,777,758
129	Kitutu Chache South	87,000,000	181,277,758
130	Kitutu Masaba	57,000,000	168,088,879
131	Konoin	87,000,000	172,788,879
132	Kuresoi North	97,000,000	169,177,758
133	Kuresoi South	87,000,000	170,088,879
134	Kuria East	57,000,000	152,588,879
135	Kuria West	63,100,000	169,677,758
136	Kwanza	87,000,000	171,277,758
137	Lafey	87,000,000	182,177,758
138	Lagdera	88,000,000	170,088,879
139	Laikipia East	87,000,000	183,777,758
140	Laikipia North	91,000,000	181,277,758
141	Laikipia West	88,000,000	170,088,879
142	Laisamis	87,000,000	182,177,758
143	Lamu East	75,000,000	163,277,758
144	Lamu West	89,000,000	200,819,295
145	Langata	87,000,000	185,777,758
146	Lari	91,000,000	170,088,879
147	Likoni	87,000,000	182,177,758

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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
148	Likuyani	87,000,000	181,277,758
149	Limuru	88,000,000	182,577,758
150	Loima	97,000,000	182,177,758
151	Luanda	57,000,000	168,377,758
152	Lugari	88,000,000	182,177,758
153	Lunga Lunga	87,000,000	181,277,758
154	Lurambi	57,000,000	176,356,603
155	Maara	87,000,000	170,088,879
156	Machakos Town	93,329,151	177,348,607
157	Magarini	88,000,000	176,882,310
158	Makadara	87,000,000	170,588,879
159	Makueni	88,000,000	178,277,758
160	Malava	88,000,000	170,088,879
161	Malindi	87,000,000	182,677,758
162	Mandera East	87,000,000	163,277,758
163	Mandera North	87,000,000	171,588,879
164	Mandera South	87,000,000	182,177,758
165	Mandera West	87,000,000	189,927,758
166	Manyatta	57,000,000	171,077,758
167	Maragua	89,000,000	170,088,879
168	Marakwet East	87,000,000	170,088,879
169	Marakwet West	88,000,000	170,088,879
170	Masinga	97,000,000	171,477,758
171	Matayos	57,000,000	174,838,879
172	Mathare	87,000,000	150,625,980
173	Mathioya	87,000,000	182,177,758
174	Mathira	88,000,000	183,777,758
175	Matuga	97,000,000	171,277,758
176	Matungu	98,062,847	165,536,032
177	Matungulu	87,000,000	182,177,758
178	Mavoko	87,000,000	182,177,758
179	Mbeere North	72,000,000	177,777,758
180	Mbeere South	87,000,000	196,887,757
181	Mbooni	90,000,000	185,417,758
182	Mogotio	57,150,000	170,088,879
183	Moiben	87,000,000	182,177,758
184	Molo	109,088,879	170,088,879

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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
185	Mosop	88,000,000	172,277,758
186	Moyale	95,000,000	182,177,758
187	Msambweni	95,000,000	168,082,758
188	Mt. Elgon	95,300,000	162,977,758
189	Muhoroni	87,000,000	182,664,854
190	Mukurweini	88,497,153	170,534,758
191	Mumias East	87,000,000	164,047,978
192	Mumias West	92,000,000	182,177,758
193	Mvita	97,000,000	228,545,482
194	Mwala	89,000,000	180,677,758
195	Mwatate	78,471,086	172,558,444
196	Mwea	100,000,000	170,088,879
197	Mwingi Central	97,000,000	220,256,603
198	Mwingi North	59,236,207	170,088,879
199	Mwingi West	87,000,000	182,177,758
200	Naivasha	89,000,000	183,777,758
201	Nakuru Town East	99,485,000	199,677,758
202	Nakuru Town West	89,000,000	182,177,758
203	Nambale	87,000,000	170,088,879
204	Nandi Hills	57,000,000	182,177,758
205	Narok East	87,000,000	185,177,758
206	Narok North	87,000,000	182,177,758
207	Narok South	87,000,000	182,177,758
208	Narok West	87,000,000	187,677,758
209	Navakholo	90,000,000	169,177,758
210	Ndaragwa	87,000,000	189,677,758
211	Ndhiwa	103,400,000	172,277,758
212	Ndia	91,000,000	171,277,758
213	Njoro	87,000,000	182,177,758
214	North Horr	91,000,000	182,177,758
215	North Imenti	57,000,000	170,088,879
216	North Mugirango	85,988,879	160,688,879
217	Nyakach	97,000,000	187,667,413
218	Nyali	100,000,000	172,977,758
219	Nyando	87,000,000	170,088,879
220	Nyaribari Chache	72,000,000	171,277,758
221	Nyaribari Masaba	57,000,000	170,088,879

NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
222	Nyatike	88,000,000	185,577,758
223	Nyeri Town	87,000,000	190,277,758
224	Ol Joro Orok	87,000,000	182,777,758
225	Ol Kalou	101,688,879	171,588,879
226	Othaya	87,000,000	190,477,758
227	Pokot South	87,000,000	170,088,879
228	Rabai	87,000,000	179,177,758
229	Rangwe	88,000,000	188,177,758
230	Rarieda	87,000,000	182,177,758
231	Rongai	87,000,000	170,088,879
232	Rongo	87,000,000	182,177,758
233	Roysambu	87,000,000	194,511,903
234	Ruaraka	91,000,000	182,177,758
235	Ruiru	91,000,000	182,177,758
236	Runyenjes	87,000,000	182,177,758
237	Sabatia	87,000,000	173,338,879
238	Saboti	87,000,000	182,177,758
239	Saku	87,000,000	170,088,879
240	Samburu East	57,000,000	182,177,758
241	Samburu North	87,000,000	184,677,758
242	Samburu West	93,216,725	178,277,758
243	Seme	88,000,000	183,477,758
244	Shinyalu	87,000,000	176,288,879
245	Sigor	87,000,000	182,177,758
246	Sigowet/Soin	87,000,000	170,077,758
247	Sirisia	99,088,879	170,088,879
248	Sotik	87,500,000	170,088,879
249	South Imenti	57,000,000	173,277,758
250	South Mugirango	91,000,000	183,277,758
251	Soy	87,000,000	182,177,758
252	Starehe	87,000,000	204,351,880
253	Suba North	72,000,000	182,177,758
254	Suba South	87,000,000	169,177,758
255	Subukia	87,000,000	182,177,758
256	Suna East	93,000,000	161,177,758
257	Suna West	87,000,000	182,177,758
258	Tarbaj	91,000,000	182,777,758

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No.	Constituencies	2022/2023 Disbursements	2021/2022 Disbursements
259	Taveta	96,712,002	146,467,758
260	Teso North	87,000,000	184,177,758
261	Teso South	57,000,000	170,088,879
262	Tetu	87,000,000	183,777,758
263	Tharaka	91,000,000	182,177,758
264	Thika Town	88,000,000	182,177,758
265	Tiaty	88,000,000	172,177,758
266	Tigania East	91,400,000	165,277,758
267	Tigania West	87,000,000	182,177,758
268	Tinderet	91,000,000	182,177,758
269	Tongaren	87,000,000	173,177,758
270	Turbo	90,500,001	170,777,758
271	Turkana Central	87,000,000	167,477,140
272	Turkana East	94,000,000	182,177,758
273	Turkana North	87,000,000	170,088,879
274	Turkana South	98,000,000	170,088,879
275	Turkana West	91,000,000	183,177,758
276	Ugenya	92,036,167	192,327,758
277	Ugunja	93,000,000	180,277,758
278	Uriri	97,000,000	182,177,758
279	Vihiga	57,000,000	170,088,879
280	Voi	87,000,000	185,177,758
281	Wajir/ East	87,000,000	162,644,682
282	Wajir North	93,000,000	170,088,879
283	Wajir South	88,000,000	170,088,879
284	Wajir West	87,000,000	170,088,879
285	Webuye East	91,000,000	190,967,758
286	Webuye West	88,000,000	186,127,758
287	West Mugirango	91,000,000	182,177,758
288	Westlands	87,000,000	182,177,758
289	Wundanyi	87,000,000	170,188,879
290	Yatta	57,000,000	182,177,758
	Total	24,999,461,448	51,141,734,247

Annex 3: Disbursement to the Board Secretariat

No.	Financial Year 2022/2023 Disbursements	Financial Year 2021/2022 Dis- bursements
12/7/2021		134,078,640
30/09/2021		500,000,000
27/10/2021		500,000,000
20/12/2021		209,000,000
25/03/2022		750,025,000
24/11/2022	190,000,000	
30/12/2022	500,000,000	
01/03/2023	400,000,000	
06/04/2023	360,000,000	
15/06/2023	350,000,000	
21/06/2023	414,495,000	
	2,214,495,000	2,093,103,640