

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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OF

THE AUDITOR-GENERAL

ON

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

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



KASIPUL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 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 and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Projects Management Committees

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E Holder	Eunice Irene Awuor
2.	Sub-County Accountant	Jared Odhiambo Orinda
3.	Chairman NG-CDFC	Lonnie Oluoch Rapemo
4.	Member NG-CDFC	Mary N. Opiyo

(c) Fiduciary Oversight Arrangements

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

(d) Kasipul Constituency NGCDF Headquarters

P.O. Box 264-40222 Oyugis
NG-CDF Office Building
Off Kisii - Ahero Road
Oyugis, KENYA

(e) Kasipul Constituency NGCDF Contacts

Telephone: (254) 0721-493341
E-mail: cdfkasipul@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Kasipul Constituency NGCDF Bankers

Bank Name: Kenya Commercial Bank
Branch: Oyugis
Branch Code: 241
Account Name: Kasipul NG-CDF
Account Number: 1146215614
Address: 170-40222, Oyugis

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



Going by the objectives of the NG-CDF, Kasipul National Government Constituency Development Fund Committee (NG-CDFC) endeavored to administer projects in the financial year 2022/2023 within the confines of the law, regulations and guidance by the NGCDF Board.

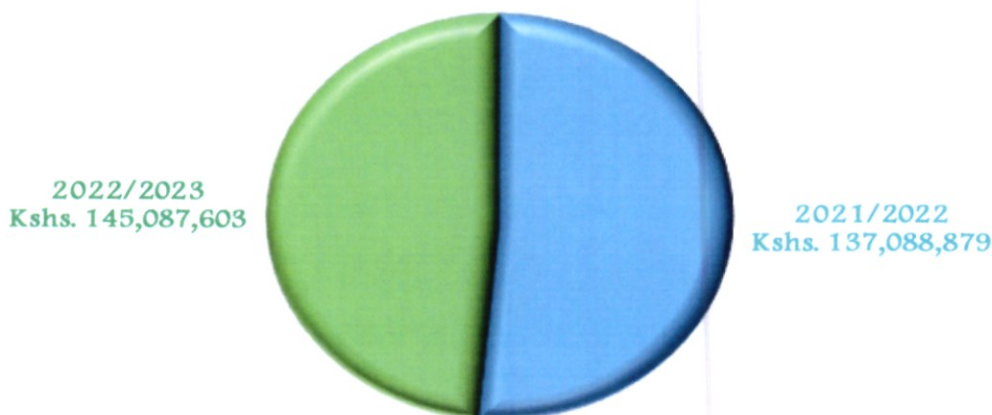
Projects were identified and implemented with much regard to public engagement within the Kasipul NG-CDF core values which played a major role towards prudent management of the projects. This was essential so as to facilitate ownership and sustainability of the projects.

As an obligation, all public entities vested with the responsibility of administering public funds must at the end of every financial year present financial annual report. The annual report entails summary of the budget provisions against actual utilizations for the year under review

We therefore present Kasipul NG-CDF's annual report and financial statements for the financial year 2022/2023. In the year under review, we are pleased with our overall performance with respect to upright financial stewardship geared towards attaining value of money. We have put systems in place to ensure that there is improved service delivery and satisfaction amongst our stakeholders which is in tandem with the constituency's vision and mission statement.

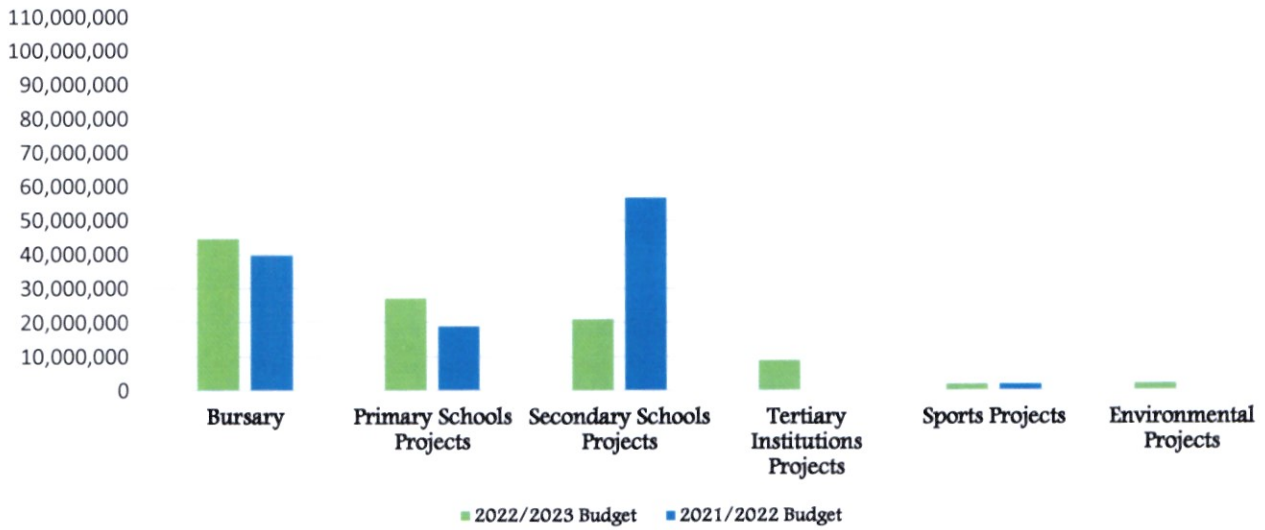
The actual amounts utilised by the constituency in its various expense items was at 48% of our annual budget of Kshs. 145,087,603, however the target should be 100% if funds are availed in time during the respective financial year.

Pie Chart Comparing FY 2022/2023 and FY 2021/2022 Allocations



There was an increase in financial year 2022/2023 allocation by Kshs. 7,998,724 compared to the financial year 2021/2022 allocation

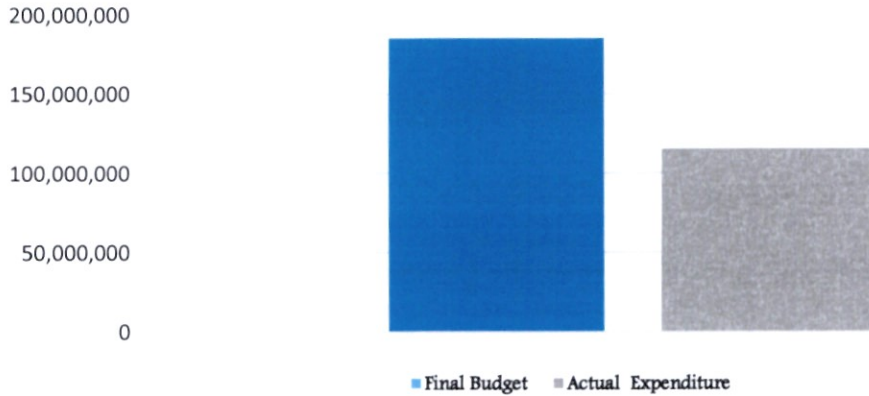
Bar Graph Comparing the Itemised Budget for the Financial year 2022/2023 and 2021/2022 per Sector



Note

There was an increase in the sectoral allocations with the exception of secondary schools projects

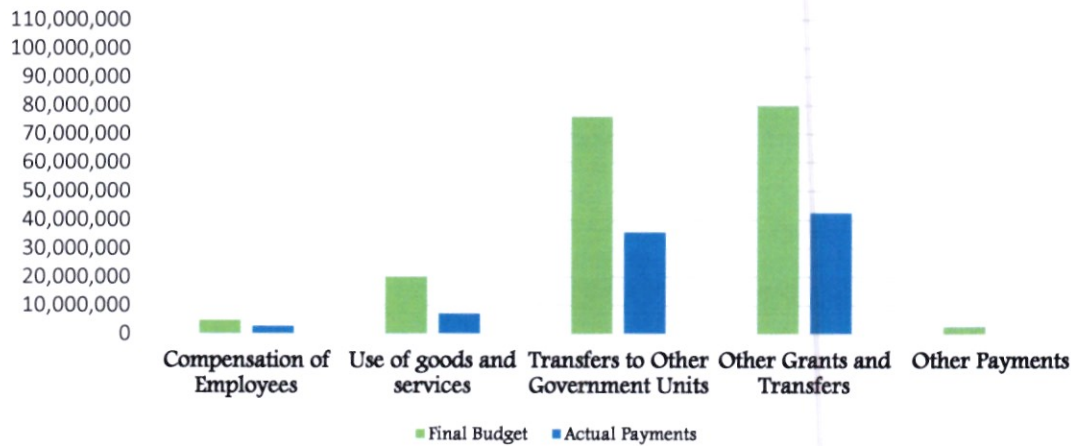
Bar Chart Comparing the Final Budget with the Actual Expenditure During the Financial Year 2022/2023



Note

The utilization of funds against the final budget is at 48%, since the constituency had a closing cash book balance of Kshs. 26,919,680 attributed to disbursements from the NG-CDF Board at the closure of the financial year and a pending disbursement from the NG-CDF Board of Kshs. 12,088,879 for the financial year 2020/2021 and Kshs. 58,087,603 totalling to Kshs. 70,176,482

Bar Graph Comparing the Itemised Final Budget and Actual Payments During the Financial year 2022/2023 per Expense Item



Key Achievements for Kasipul NG-CDF

- Drilling of water bore holes in schools has enabled access to clean and safe water to students / pupils and the surrounding local community members
- In the education sector, NG-CDF funding of infrastructure in schools has assisted in increasing pupils/ students’ enrolment and provided conducive learning environment.
- The NG-CDF bursary has helped retain students from low-income families in schools and attain reduced school drop outs
- In the security sector, funding of chiefs’ offices, administration police lines have ensured conducive working and living environment and prompt responses to calls on their duties
- Funding of sports activities has led to empowerment of the youths and this has led to reduced dependence on hand outs and spur economic growth through sports initiatives









Emerging Issues and Challenges

- Overreliance on NG-CDF funds by the community and inadequate knowledge on projects fundable by the county government and the youths participation in development initiatives was minimal in projects that do not award cash benefits to them.
- Restrictive nature of projects fundable under the NG-CDF functions and wished that the Act should be reviewed to enable funding of projects falling under sectors like the roads, health and agricultural sectors as before, since NG-CDF is the most immediate public fund under the mandate of the public in terms of projects identification
- NG-CDF funds has become the panacea of most rural projects in the constituency, however due to limited allocation the locals aspirations cannot be met promptly.
- Delayed disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences

Way Forward

- The NG-CDF Board should disburse funds within the respective financial year in order to enable implementation of proposed development initiatives in time
- The allocation to NG-CDF should be increased to enable more development initiatives to be undertaken
- The Members of County Assembly should take note of the proposed projects falling in their jurisdiction and champion for their funding.
- The county government should also hold public forums in order to educate the public on the mandates of the county government and the youths are encouraged to take lead in development initiatives and front for also projects that benefit them too



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**LONNIE OLUOCH RAPEMO
CHAIRMAN NG-CDF COMMITTEE**

IV. Statement of Performance against Predetermined Objectives for FY2022/23

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 strategic objectives of *Kasipul Constituency 2022-2027 Plan* are to:

Strategic Area One: Education

Objective: Become a national model for education by improving schools' infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children.

Initiative: Enhance and develop social programmes that support education within the constituency.

Strategic Area Two: Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Kasipul through natural resources conservation initiatives

Initiative: Initiate and enhance conservation programs within the constituency

Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Kasipul residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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:

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 546 to 562 Number of laboratories increased from 23 to 25 Number of dormitories increased from 29 to 31 Number of administration blocks increased from 29 to 30
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees planted	Number of boreholes increased from 30 to 33 Number of sanitation facilities increased from 64 to 68 Number of water harvesting tanks increased from 8 to 12
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of chiefs' offices halls increased from 4 to 7
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 54 to 66

Constituency Program	Objective	Outcome	Indicator	Performance
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 4

V. Statement of Governance

APPOINTMENT AND REMOVAL OF NGCDFC MEMBERS

Taking into account the provisions of the NG-CDF Act 2015 Part VII section 43 subsection 1, 2, 3 and 4 regarding the composition of NG-CDFC which states that:

There is established a National Government Constituency Development Fund Committee for every constituency

Each Constituency Committee shall comprise of:

1. *The National Government Official responsible for coordination of national government functions*
2. *Two (2) men each nominated in accordance with Section 43(3), one of whom shall be a youth at the date of appointment*
3. *Two (2) Women each nominated in accordance with Section 43(3), one of whom shall be a youth at the date of appointment*
4. *One (1) Person With Disability nominated by a registered group representing persons with disabilities in the constituency in accordance with Section 43(3)*
5. *Two (2) persons nominated by the Constituency Office established under regulations made pursuant to the Parliamentary Service Act*
6. *The Officer of the Board Seconded to the Constituency Committee by the Board who shall be an ex-officio member without a vote*
7. *One (1) Member co-opted by the NG-CDF Board in accordance with the NG-CDF Regulations*

A new committee comes into existence as contained in NG-CDF Act 2015 Part VII section 43 sub sections 6 and 8 which states that:

The National Government Constituency Development Fund Committee (NG-CDFC) shall be convened within sixty days of the commencement of a new term of Parliament or the date of the holding of a by-election.

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

ROLES AND FUNCTIONS OF THE NG-CDFC

NG-CDF Regulations section 11(1) highlights that the functions of the NG-CDFC shall be to:

- (a) Build the capacity of project management committees and sensitize the Community on the operations of the Fund
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- (d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- (e) in approving a project and before submitting the to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution

- (f) Consult with relevant government departments to ensure that cost estimates for projects are realistic
- (g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
- (h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding
- (i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence
- (j) Ensure that all projects receive adequate funding and are completed within three years
- (k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies
- (l) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board
- (m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board
- (n) Ensure that project reports are prepared and submitted to the Board;
- (o) Ensure formation of Project Management Committees, opening of project accounts, project implementation and closure of projects
- (p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund
- (q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act
- (r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act
- (s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act
- (t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain:
 - (i) A list of all the new projects commenced during the financial year and their completion status; and
 - (ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- (u) Enter into performance contracting with the Board on an annual basis;
- (v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution
- (w) Receive returns from project management committees in accordance with regulation 15
- (x) Maintain a database of project management committees and reports from the respective committees
- (y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented
- (z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;

- (aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level
- (bb) Ensure that the committee does not enter into commitments for which funding has not been allocated
- (cc) Ensure projects are labelled in accordance with the guidelines issued by the Board
- (ee) Perform any other function assigned to it by the Board.

TRAINING OF MEMBERS.

Upon gazettment of members training is undertaken to enable the NG-CDFCs gain requisite knowledge inline within the laws governing NG-CDF to enable them dispense their roles and responsibilities judiciously.

NUMBER OF MEETINGS HELD AND MEMBERS REMUNERATION

During the financial year the committee held a total of 23 meetings including the subcommittee meetings which is within the provisions of the NG-CDF Act 2015 Part VII section 43 sub sections 11 which states that:

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

DISCLOSURE ON CONFLICT OF INTEREST POLICY

Members disclose any conflict of interest in any activity being carried out. The disclosure process is intended to help the work force be transparent and accountable for (explain or justify) their actions and decisions.

The office has carried out awareness of the circumstances in which conflicts can arise and built capacities on how to prevent conflict of interest through training on effective procedures to resolve conflict-of-interest situations

ETHICS AND CONDUCT MANAGEMENT)

Members of NG-CDFC and staff operate within the confines of chapter 6 of the constitution on leadership and integrity.

RISK MANAGEMENT

Risks are managed in line with the risk policy developed by the constituency, and its awareness carried out continuously during meetings with various stakeholder groups.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental Performance

- Kasipul NG-CDF supported one secondary school to install energy saving jikos for environmental sustainability and energy efficiency,
- Kasipul NG-CDF allocated funds to five schools for rain water harvesting and conversation to help alleviate perennial water shortage in the respective schools and promote use of clean and safe water
- Kasipul NG-CDF sponsored sporting activities/ tournament during the financial year through purchase of sports uniforms and equipment to 12 teams with the aim of bringing communities and sensitizing them on environmental conservation matters.

3. Employee Welfare

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

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

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

4. Market Place Practices

Kasipul NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public Participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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

**Eunice Irene Awuor
Fund Account Manager**

VII. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kasipul 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, 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- Kasipul Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Kasipul Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF- Kasipul Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

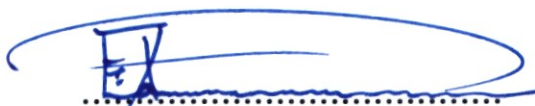
prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kasipul Constituency financial statements were approved and signed by the Accounting Officer on 20th SEPT, 2023.



.....
Lonnie Oluoch Rapemo
Chairman – NGCDF Committee



.....
Eunice Irene Awuor
Fund Account Manager

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 - KASIPUL CONSTITUENCY 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

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kasipul Constituency set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement

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

In my opinion, except for the effects of the matter 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 - Kasipul Constituency 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.24,642,662. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.24,642,662 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.185,627,815 and Kshs.115,451,333 respectively resulting to an underfunding of Kshs.70,176,482 or 38% of the budget. However, the Fund spent a balance of Kshs.88,531,653 against actual receipts of Kshs.115,451,133 resulting to under-utilization of Kshs.26,919,680 or 23% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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

Late Disbursement of Funds

The National Government Constituencies Development Fund Board approved an allocation of Kshs.145,087,603 to Kasipul Constituency. Note 1 to the financial statements reflects that only an amount of Kshs.87,000,000 was disbursed to the Constituency during the year. However, the remaining disbursements of Kshs.58,087,603 for the financial year 2022/2023 and Kshs.12,088,879 for the financial year 2020/2021 were disbursed on 4 July, 2023.

Late disbursements could have adverse effects on the implementation of the planned activities and projects.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Failure to Implement Projects

During the year under review, the Board approved a budget of Kshs.84,116,861 to implement a total of forty-seven (47) projects which includes eighteen (18) primary schools, fourteen (14) secondary schools, one (1) tertiary college, seven (7) security-related projects and seven (7) environmental projects. However, analysis of the status report and code list revealed that only thirty-one (31) projects with a budget of Kshs.38,316,861 were implemented while sixteen (16) projects with a budget of Kshs.45,800,000 were not implemented.

In the circumstances, the public have not realized the expected benefits that could have accrued from the implementation of the projects not implemented.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are 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 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 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 Management.
- Conclude on the appropriateness of 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 ability of the Fund continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

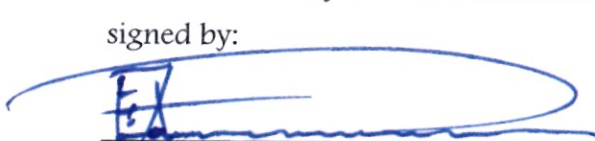
*Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from other Government Entities	1	87,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	35,000
TOTAL RECEIPTS		87,000,000	170,123,879
PAYMENTS			
Compensation of Employees	4	2,951,884	2,864,405
Committee Expenses	5	4,042,900	4,064,500
Use of Goods and Services	6	3,258,628	5,343,241
Transfers to Other Government Units	7	35,766,861	87,099,200
Other Grants and Transfers	8	42,511,380	52,130,700
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		88,531,653	151,502,046
SURPLUS/(DEFICIT)		(1,531,653)	18,621,833


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 20TH SEPT 2023 and signed by:



Fund Account Manager

**Name: Eunice Irene Awuor
ICPAK M/No: 31852**



**National Sub-County
Accountant**

**Name: Jared O. Orinda
ICPAK M/No: 13274**



**Chairman NG-CDF
Committee**

Name: Lonnie O. Rapemo

*Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

I. Statement of Assets and Liabilities as At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the Cash Book)	12A	26,919,680	28,451,333
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		26,919,680	28,451,333
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		26,919,680	28,451,333
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		26,919,680	28,451,333
REPRESENTED BY			
Fund Balance b/fwd	15	28,451,333	9,829,500
Prior Year Adjustments	16	-	-
Surplus/Deficit for the Year		(1,531,653)	18,621,833
NET FINANCIAL POSITION		26,919,680	28,451,333

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 20th SEPT, 2023 and signed by:



Fund Account Manager

**Name: Eunice Irene Awuor
ICPAK M/No: 31852**



**National Sub-County
Accountant**

**Name: Jared O. Orinda
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National Government Constituencies Development Fund (NGCDF)
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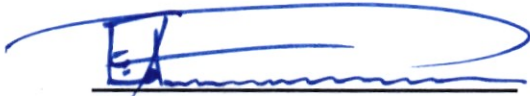
I. Statement of Cash Flows for the Year Ended 30th June 2023

	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Other Receipts	3	-	35,000
Total Receipts		87,000,000	170,123,879
Payments for Operating Expenses			
Compensation of Employees	4	2,951,884	2,864,405
Committee Expenses	5	4,042,900	4,064,500
Use of Goods and Services	6	3,258,628	5,343,241
Transfers to Other Government Units	7	35,766,861	87,099,200
Other Grants and Transfers	8	42,511,380	52,130,700
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		88,531,653	151,502,046
Total Receipts Less Total Payments		(1,531,653)	18,621,833
Adjusted for:			
Decrease/(Increase) in Accounts Receivable: (Outstanding Imprest)	17	-	-
Increase/(Decrease) in Accounts Payable: (Deposits/Gratuity and Retention)	18	-	-
Prior Year Adjustments	16	-	-
Net Cash Flow from Operating Activities		(1,531,653)	18,621,833
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash and Cash Equivalent		(1,531,653)	18,621,833
Cash and Cash Equivalent at Start of the Year	12	28,451,333	9,829,500
Cash and Cash Equivalent at End of the Year		26,919,680	28,451,333

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 20TH SEPT, 2023 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
ICPAK M/No: 31852



National Sub-County Accountant

Name: Jared O. Orinda
ICPAK M/No: 13274



Chairman NG-CDF Committee

Name: Lonnie O. Rapemo

*Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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II. Summary Statement of Appropriation for the Year Ended 30th June 2023

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	2022/2023	Opening Balance (C/Bk) & AIA	Previous years Outstanding Disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	145,087,603	28,451,333	12,088,879	185,627,815	115,451,333	70,176,482	62.23%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.00%
Other Receipts	-	-	-	-	-	-	0.00%
TOTAL RECEIPTS	145,087,603	28,451,333	12,088,879	185,627,815	115,451,333	70,176,482	62.20%
PAYMENTS							
Compensation of Employees	3,595,879	1,337,550	0.00	4,933,429.00	2,951,884	1,981,545	59.83%
Committee Expenses	4,056,000	4,089,735	2,050,000	10,195,735.00	4,042,900	6,152,835	38.52%
Use of Goods & Services	5,406,005	2,252,745	1,846,672	9,505,422.00	3,258,628	6,246,794	33.58%
Transfers to Other Government Units	57,200,000	10,866,861	8,192,207	76,259,068.31	35,766,861	40,492,207	46.90%
Other Grants and Transfers	72,329,719	8,711,442	-	81,041,161.00	42,511,380	38,529,781	52.46%
Acquisition of Assets	-	300,000	-	300,000.00	-	300,000	0.00%
Oversight Committee Expenses	500,000	-	-	500,000	-	500,000	0.00%
Other Payments	2,000,000	800,000	-	2,800,000.00	-	2,800,000	0.00%
Unallocated Funds (AIA)	-	93,000	-	93,000.00	-	93,000	0.00%
TOTAL	145,087,603	28,451,333	12,088,879	185,627,815	88,531,653	97,096,162	47.69%

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

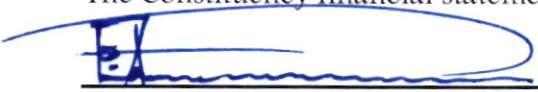
****Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.**

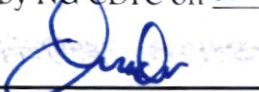
Explanatory Notes.


1. All the expenditure were below 90% in utilization, this was attributed to late disbursement of funds towards the closure of the year and a pending disbursement from the NG-CDF Board of Kshs. 12,088,879 for the financial year 2020/2021 and Kshs. 58,087,603 totalling to Kshs. 70,176,482
2. Changes between the original and final budget are as a result of the adjustments of **Kshs. 40,540,212** resulted from the sum of the under listed 3 three items:
 - Cash book bank balances as at 1st July, 2022 which was **Kshs. 28,358,333**
 - Other receipts (Appropriation in Aid) with respect to sale of tenders of **Kshs. 93,000**
 - Pending disbursement from the NG-CDF Board of **Kshs. 12,088,879** for the financial year 2020/2021

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	97,096,162
Less undisbursed funds receivable from the Board as at 30 th June 2023	70,083,482
	27,012,680
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	27,012,680

The Constituency financial statements were approved by NG-CDFC on 20th SEPT, 2023 and signed by:


Fund Account Manager
Name: Eunice Irene Awuor
ICPAK M/No: 31852


National Sub-County Accountant
Name: Jared O. Orinda
ICPAK M/No: 13274


Chairman NG-CDF Committee
Name: Lonnie O. Rapemo

*Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

III. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30-06-23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of Employees	3,595,879	1,337,550	-	4,933,429	2,951,884	1,981,545	59.83%
1.2 Committee allowances	2,080,000	3,223,000	1,050,000	6,353,000	2,833,500	3,519,500	44.60%
1.3 Use of Goods and Services	3,029,377	828,018	841,000	4,698,395	1,783,801	2,914,594	37.97%
Total	8,705,256	5,388,568	1,891,000	15,984,824	7,569,185	8,415,639	47.35%
2.0 Monitoring and Evaluation							
2.1 Capacity Building	1,280,000	1,056,240	800,000	3,136,240	973,940	2,162,300	31.05%
2.2 Committee Allowances	1,976,000	866,735	1,000,000	3,842,735	1,209,400	2,633,335	31.47%
2.3 Use of Goods and Services	1,096,628	368,487	205,672	1,670,787	500,887	1,169,900	29.98%
Total	4,352,628	2,291,462	2,005,672	8,649,762	2,684,227	5,965,535	31.03%
3.0 Emergency							
3.1 Primary Schools	-			-		-	
3.2 Secondary Schools	-			-		-	
3.3 Tertiary Institutions	-			-		-	
3.4 Security Projects	-		-	-		-	

*Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30-06-23	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
3.5 Unutilised	7,636,190	-	7,192,207	14,828,397	-	14,828,397	0.00%
Total	7,636,190	-	7,192,207	14,828,397	-	14,828,397	0.00%
4.0 Bursary and Social Security							
4.1 Secondary Schools	24,803,529	3,322,973	1,000,000	29,126,502	24,478,880	4,647,622	84.04%
4.2 Tertiary Institutions	19,500,000	2,588,469	-	22,088,469	14,702,500	7,385,969	66.56%
4.3 Social Security	3,990,000	-	-	3,990,000	-	3,990,000	0.00%
4.4 Special Needs	300,000	850,000	-	1,150,000	780,000	370,000	67.83%
Total	48,593,529	6,761,442	1,000,000	56,354,971	39,961,380	16,393,591	70.91%
5.0 Sports							
5.1 Regional Sports Tournament	350,000	-	-	350,000	-	350,000	0.00%
5.2 Constituency Sports Tournament	350,000	-	-	350,000	-	350,000	0.00%
5.3 Kalanding Foot Ball Team	125,000	-	-	125,000	-	125,000	0.00%
5.4 Nyimbi Net Ball Club	100,000	-	-	100,000	-	100,000	0.00%
5.5 King Star Foot Ball Club	125,000	-	-	125,000	-	125,000	0.00%
5.6 Mithui Foot Ball Club	125,000	-	-	125,000	-	125,000	0.00%
5.7 Kawaindi Net Ball Team	100,000	-	-	100,000	-	100,000	0.00%
5.8 Wire Foot Ball Club	125,000	-	-	125,000	-	125,000	0.00%

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30-06-23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
5.9 Uzima Foot Ball Team	125,000		-	125,000	-	125,000	0.00%
5.10 Sino Net Ball Club	100,000		-	100,000	-	100,000	0.00%
5.11 God Nyango Foot Ball Club	125,000		-	125,000	-	125,000	0.00%
5.12 Nyalgosi Foot Ball Team	125,000		-	125,000	-	125,000	0.00%
5.13 Onyigo Foot Ball Team	125,000		-	125,000	-	125,000	0.00%
Total	2,000,000			2,000,000	-	2,000,000	0.00%
6.0 Environment							
6.1 Nyakiya Primary School	250,000		-	250,000	-	250,000	0.00%
6.2 Ondiko Primary School	250,000		-	250,000	-	250,000	0.00%
6.3 Got Kagumbo Primary School	250,000		-	250,000	-	250,000	0.00%
6.4 Bonge Primary School	250,000		-	250,000	-	250,000	0.00%
6.5 St. Charles Kauko Primary School	250,000		-	250,000	-	250,000	0.00%
6.6 Migwa Primary School	250,000		-	250,000	-	250,000	0.00%
6.7 Karabok Mixed Secondary School	600,000		-	600,000	600,000	-	100.00%
Total	2,100,000	-	-	2,100,000	600,000	1,500,000	28.57%
7.0 Primary Schools Projects							
7.1 Mititi Primary School		842,207	-	842,207	842,207	-	100.00%

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30-06-23	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.2 Katanga Primary School		700,000	-	700,000	700,000	-	100.00%
7.3 St. Charles Kauko Primary School		200,000	-	200,000	200,000	-	100.00%
7.4 Alero Nanga Primary School	1,500,000		-	1,500,000	1,500,000	-	100.00%
7.5 God Agulu Primary School	750,000		-	750,000	750,000	-	100.00%
7.6 Nyanduma Primary School	2,000,000		-	2,000,000	2,000,000	-	100.00%
7.7 Kogwang Primary School	500,000		-	500,000	500,000	-	100.00%
7.8 Omolo Mado Primary School	500,000		-	500,000	500,000	-	100.00%
7.9 Ngulu Primary School	3,700,000		-	3,700,000	3,700,000	-	100.00%
7.10 Kotieno Primary School	2,050,000		-	2,050,000	2,050,000	-	100.00%
7.11 Rawinji Primary School	1,600,000		-	1,600,000	1,600,000	-	100.00%
7.12 Kachieng Primary School	1,600,000		-	1,600,000	1,600,000	-	100.00%
7.13 Kosele Primary School	2,000,000		-	2,000,000	2,000,000	-	100.00%
7.14 Simbiri Primary School	3,700,000		-	3,700,000	3,700,000	-	100.00%
7.15 Otula Primary School	3,700,000		-	3,700,000	-	3,700,000	0.00%
7.16 Nyafare Primary School	1,600,000		-	1,600,000	1,600,000	-	100.00%
7.17 Nyalgosi Primary School	800,000		-	800,000	800,000	-	100.00%

Kasipul Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30-06-23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.18 Nyatwere Primary School	1,200,000		-	1,200,000	-	1,200,000	0.00%
Total	27,200,000	1,742,207	-	28,942,207	24,042,207	4,900,000	83.07%
8.0 Secondary Schools Projects							
8.1 Kaditonge Mixed Secondary School	600,000		-	600,000	600,000	-	100.00%
8.2 Mawira Mixed Secondary School	700,000		-	700,000		700,000	0.00%
8.3 Mithui Mixed Secondary School	2,000,000		-	2,000,000	2,000,000	-	100.00%
8.4 Kalandi Mixed Secondary School	8,900,000		-	8,900,000		8,900,000	0.00%
8.5 Sino SDA Mixed Secondary School	8,900,000		-	8,900,000		8,900,000	0.00%
8.6 St. Peters Kotieno Mixed Secondary School		1,400,000	-	1,400,000	1,400,000		100.00%
8.7 Aolo Girls Secondary School		3,700,000	-	3,700,000	3,700,000		100.00%
8.8 Kachieng Mixed Secondary School		300,000	-	300,000	300,000		100.00%
8.9 St. Peters Kotieno Mixed Secondary School		350,000	-	350,000	350,000		100.00%
8.10 Nyabola Mixed Secondary School		200,000	-	200,000	200,000		100.00%
8.11 Kalanding Mixed Secondary School		800,000	-	800,000	800,000		100.00%
8.12 Nyatindo Mixed Secondary School		550,000	-	550,000	550,000		100.00%
8.13 Karabok Mixed Secondary School		1,300,000	-	1,300,000	1,300,000		100.00%

*Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30-06-23	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
8.14 Eng. Peter Owidi Nyahera Girls Secondary School		524,654	-	524,654	524,654		100.00%
Total	21,100,000	9,124,654	-	30,224,654	11,724,654	18,500,000	38.79%
9.0 Tertiary Institutions Projects							
9.1 KMTC Rachuonyo	8,900,000		-	8,900,000	-	8,900,000	0.00%
Total	8,900,000		-	8,900,000	-	8,900,000	0.00%
10.0 Security Projects							
10.1 East Kamagak Chiefs Office	3,000,000	-	-	3,000,000		3,000,000	0.00%
10.2 Sino Kagola Chiefs Office	3,000,000	-	-	3,000,000		3,000,000	0.00%
10.3 Kawere East Assistant Chiefs Office	3,000,000	-	-	3,000,000		3,000,000	0.00%
10.4 Kachien North Chiefs Office	3,000,000	-	-	3,000,000		3,000,000	0.00%
10.5 Kachien South Chiefs Office Hall		600,000	-	600,000	600,000	-	100.00%
10.6 Kachien South Chiefs Office Hall		750,000	-	750,000	750,000	-	100.00%
10.7 Kachien South Chiefs Office		600,000	-	600,000	600,000	-	100.00%
Total	12,000,000	1,950,000	-	13,950,000	1,950,000	12,000,000	13.98%
11.0 Acquisition of Assets							
11.1 Office Furniture & Equipment	-	300,000	-	300,000	-	300,000	0.00%

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30-06-23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Total	-	300,000	-	300,000		300,000	0.00%
12.0 Oversight Committee Expenses							
12.1 COC Members Allowance	300,000	-	-	300,000	-	300,000	0.00%
12.2 Other COC Expenses	200,000	-	-	200,000	-	200,000	0.00%
Total	500,000	-	-	500,000	-	500,000	0.00%
13.0 Other Payments							
13.1 Kasipul NGCDF Strategic Plan	2,000,000	-	-	2,000,000	-	2,000,000	0.00%
13.2 NG-CDF Office		800,000	-	800,000	-	800,000	0.00%
Total	2,000,000	800,000	-	2,800,000	-	2,800,000	0.00%
14.0 Unallocated Funds							
14.1 Unapproved Projects	-	-	-	-	-	-	
14.2 AIA	-	93,000	-	93,000	-	93,000	0.00%
14.3 PMC Savings	-	-	-	-	-	-	
Total	-	93,000	-	93,000	-	93,000	0.00%
TOTAL	145,087,603	28,451,333	12,088,879	185,627,815	88,531,653	97,096,162	47.69%

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

IV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Kasipul 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-Kind contributions

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

Significant Accounting Policies continued

6. 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 various commercial banks at the end of the financial year.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

V. Notes to the Financial Statements**1. Transfers from NGCDF Board**

Description		2022-2023	2021-2022
		Kshs	Kshs
Normal Allocation from NG-CDF Board			
	AIE NO. B 185092	7,000,000	
	AIE NO. B 185384	7,000,000	
	AIE NO. B 185626	14,000,000	
	AIE NO. B 206126	5,000,000	
	AIE NO. B 206380	12,000,000	
	AIE NO. B 205764	12,000,000	
	AIE NO. B 207526	15,000,000	
	AIE NO. B 207888	15,000,000	
	AIE NO. B 140922		33,000,000
	AIE NO. B 105457		44,000,000
	AIE NO. B 105457		22,000,000
	AIE NO. B 128534		5,000,000
	AIE NO. B 128845		12,000,000
	AIE NO. B 154043		12,000,000
	AIE NO. B 164485		19,000,000
	AIE NO. B 155841		23,088,879
Total		87,000,000	170,088,879

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	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	-	-
Others (specify)	-	-
Total	-	-

*Kasipul Constituency
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Notes to the Financial Statements (Continued)

3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of Tender Documents	-	35,000
Hire of Plant/Equipment/Facilities	-	-
Unutilized Funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	35,000

4. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic Staff Salaries	1,839,703	1,754,039
Personal Allowances Paid as Part of Salary		
House Allowance	215,775	219,000
Transport Allowance	264,000	276,000
Leave Allowance		-
Gratuity to Contractual Employees	557,886	537,606
Employer Contributions Compulsory National Social Security Schemes	74,520	77,760
Total	2,951,884	2,864,405

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting Allowance	2,940,000	3,041,000
Other Committee Expenses	1,102,900	1,023,500
Total	4,042,900	4,064,500

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Notes to the Financial Statements (Continued)

6. Use of Goods and Services

Description	2022-2023	2021-2022
Utilities, Supplies and Services	Kshs	Kshs
Electricity	60,000	30,000
Water & Sewerage Charges	-	35,000
Communication, Supplies and Services		
Telephone, Telex, Facsimile and Mobile Phone Service	19,500	33,300
Internet Connections	12,000	20,000
Courier and Postal Services	58,530	26,455
Domestic Travel and Subsistence		
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	52,000	41,200
Accommodation - Domestic Travel	55,200	262,100
Daily Subsistence Allowance	182,500	24,250
Printing, Advertising and Information Supplies & Services		
Publishing and Printing Services	73,860	169,867
Subscriptions to Newspapers, Magazines and Periodicals	7,320	
Advertising, Awareness and Publicity Campaigns	70,000	
Training Expenses		
Travel Allowance	195,900	554,100
Remuneration of Instructors and Contract Based Training Services	76,700	305,000
Production and Printing of Training Materials	153,340	256,900
Hire of Training Facilities and Equipment	348,000	188,000
Accommodation Allowance	200,000	-
Hospitality Supplies and Services		
Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	110,010	1,011,370
Specialised Materials and Services		
Purchase of Uniforms and Clothing - Staff	50,000	-
Office and General Supplies and Services		
General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	290,612	275,418
Supplies and Accessories for Computers and Printers	48,000	300,000
Fuel , Oil & Lubricants		
Refined Fuels and Lubricants for Transport	590,000	880,000

Kasipul Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, Supplies and Services		
Other Operating Expenses		
Bank Service Commission and Charges	23,505	18,104
Security Operations		
Contracted Guards and Cleaning Services	336,000	337,500
Routine Maintenance - Vehicles and Other Transport Equipment		
Maintenance Expenses - Motor Vehicles	232,401	525,467
Routine Maintenance- Other Assets		
Maintenance of Office Furniture and Equipment		20,000
Maintenance of Buildings and Stations - Non-Residential	13,250	29,210
Total	3,258,628	5,343,241

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	24,042,207	24,900,000
Transfers to Secondary Schools (See Attached List)	11,724,654	60,649,200
Transfers to Tertiary Institutions (See Attached List)	-	1,550,000
Total	35,766,861	87,099,200

8. Other Grants and Other Transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary Schools (See Attached List)	24,478,880	24,463,200
Bursary - Tertiary Institutions (See Attached List)	14,702,500	18,457,500
Bursary - Special Schools (See Attached List)	780,000	250,000
Mock & CAT (See Attached List)	-	-
Social Security Programmes (NHIF)	-	-
Security Projects (See Attached List)	1,950,000	3,750,000
Sports Projects (See Attached List)	-	2,000,000
Environment Projects (See Attached List)	600,000	-
Emergency Projects (See Attached List)	-	3,210,000
Roads Projects (See Attached List)	-	-
Total	42,511,380	52,130,700

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and other Transport Equipment	-	-
Overhaul of Vehicles and other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

10. Oversight Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
COC Members Allowance	-	-
Other COC Expenses	-	-
Total	-	-

11. Other Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
Total	-	-

12. Cash Book Bank Balance

Name of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)	(30/6/2023)	(30/6/2022)
Kenya Commercial Bank, Oyugis Branch A/C No. 1146215614 (Main account)	26,919,680	28,451,333
Total	26,919,680	28,451,333
12 B: Cash on Hand		
Location 1	-	-
Other Locations (specify)	-	-
Total	-	-

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Eunice Irene Awuor	18.07.2022	170,000	170,000	-
Eunice Irene Awuor	20.07.2022	463,270	463,270	-
Eunice Irene Awuor	22.07.2022	178,500	178,500	-
Eunice Irene Awuor	07.09.2022	72,760	72,760	-
Eunice Irene Awuor	07.09.2022	86,000	86,000	-
Eunice Irene Awuor	07.09.2022	78,860	78,860	-
Eunice Irene Awuor	07.09.2022	175,000	175,000	-
Eunice Irene Awuor	07.09.2022	240,000	240,000	-
Eunice Irene Awuor	07.10.2022	117,000	117,000	-
Eunice Irene Awuor	13.12.2022	85,000	85,000	-
Eunice Irene Awuor	13.12.2022	85,000	85,000	-
Eunice Irene Awuor	13.12.2022	201,000	201,000	-
Eunice Irene Awuor	13.12.2022	65,000	65,000	-
Eunice Irene Awuor	16.12.2022	200,000	200,000	-
Eunice Irene Awuor	20.12.2022	500,000	500,000	-
Eunice Irene Awuor	20.12.2022	281,000	281,000	-
Eunice Irene Awuor	16.01.2023	150,342	150,342	-
Eunice Irene Awuor	16.01.2023	582,000	582,000	-
Eunice Irene Awuor	04.04.2023	200,000	200,000	-
Eunice Irene Awuor	18.04.2023	310,000	310,000	-
Eunice Irene Awuor	19.04.2023	290,000	290,000	-
Eunice Irene Awuor	10.05.2023	170,000	170,000	-

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Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
Eunice Irene Awuor	10.05.2023	50,000	50,000	-
Eunice Irene Awuor	26.05.2023	108,000	108,000	
Eunice Irene Awuor	26.05.2023	192,890	192,890	
Eunice Irene Awuor	09.06.2023	264,800	264,800	
Eunice Irene Awuor	19.06.2023	230,900	230,900	
Total		5,547,322	5,547,322	-

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

Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2023
	Kshs	Kshs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D = A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2023
	Kshs	Kshs
Gratuity as at 1st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-
Total	-	-

15. Fund Balance B/F

	2022-2023 (1st July 2023)	2021-2022 (1st July 2022)
	Kshs	Kshs
Bank Accounts	28,451,333	9,829,500
Cash In Hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	28,451,333	9,829,500

[Provide short appropriate explanations as necessary]

Notes to the Financial Statement Continued

16. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial Statements	Adjustments	Adjusted Balance** BF FY 2022/2023
Description of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (Specify)	-	-	-
Total	-	-	-

** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest As At 1 st July (A)	-	-
Imprest Issued During the Year (B)	-	-
Imprest Surrendered During the Year (C)	-	-
Closing Accounts In Account Receivables D= A+B-C	-	-
Changes In Account Receivables E= D-A	-	-

18. Changes in Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of Buildings	-	-
Construction of Civil Works	-	-
Supply of Goods	-	-
Supply of Services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Staff Salaries	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

Description	2022-2023	2021-2022
	Kshs	Kshs
Compensation of Employees	1,981,545	1,337,550
Use of Goods and Services	12,409,929	10,239,152
Amounts Due to Other Government Entities (See Attached List In Annex 3)	32,300,000	5,100,000
Amounts Due To Other Grants and Other Transfers Entities (See Attached List In Annex 3)	46,711,688	22,670,511
Acquisition of Assets	300,000	300,000
Oversight Committee Expenses	500,000	-
Others (See Attached List In Annex 3)	2,800,000	800,000
AIA	93,000	93,000
Funds Pending Approval	-	-
Total	97,096,162	40,633,213

19.4: PMC Account Balances (See Annex 5)

Description	2022-2023	2021-2022
	Kshs	Kshs
PMC Account Balances (See Attached List)	24,642,662	20,858,687
Total	24,642,662	20,858,687

VI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



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Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Compensation of Employees				
Compensation of Employees	Payments of all benefits accruing to the NG-CDFC Staff	1,981,545	1,337,550	Cash book closing balance
Compensation of Employees	Payments of all benefits accruing to the NG-CDFC Staff	-	-	Funds not disbursed by the NG-CDF Board
Sub-Total		1,981,545	1,337,550	
Use of Goods & Services				
Use of Goods & Services	Payment of committee sitting allowances and other allowances to NG-CDFC members, M & E, capacity building and office utilities	2,992,629	6,342,480	Cash book closing balance
Use of Goods & Services	Payment of committee sitting allowances and other allowances to NG-CDFC members, M & E, capacity building and office utilities	9,417,300	3,896,672	Funds not disbursed by the NG-CDF Board
Sub-Total		12,409,929	10,239,152	
Amounts due to other Government entities				
Otula Primary School	Drilling and equipping of water borehole to completion	3,700,000	-	Funds not disbursed by the NG-CDF Board
Kalando Mixed Secondary School	Purchase of a 46 seater school bus fitted seats to cater for PWDs through one-off purchase basis	8,900,000	-	Funds not disbursed by the NG-CDF Board
Sino SDA Mixed Secondary School	Purchase of a 46 seater school bus fitted seats to cater for PWDs through one-off purchase basis	8,900,000	-	Funds not disbursed by the NG-CDF Board
KMTC Rachuonyo	Purchase of a 46 seater school bus fitted seats to cater for PWDs through one-off purchase basis	8,900,000	-	Funds not disbursed by the NG-CDF Board
Nyatwere Primary School	Renovation to completion of 3 classrooms:	1,200,000	-	Cash book closing balance

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	Plastering, roof replacement, floor tiling, fittings and painting			
Mawira Mixed Secondary School	Construction to completion of 6 doors pit latrines with two door catering for the PWDs with hand washing facility	700,000	-	Cash book closing balance
St. Peters Kotieno Mixed Secondary School	Balance after purchase of school bus		1,400,000	Cash book closing balance
Aolo Girls Secondary School	Drilling and Equipping of Water Borehole to completion		3,700,000	Cash book closing balance
Sub-Total		32,300,000	5,100,000	
Amounts due to other grants and other transfers				
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	1,059,215	7,716,861	Cash book closing balance
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	13,769,182	7,192,207	Funds not disbursed by the NG-CDF Board
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	2,837,322	3,322,973	Cash book closing balance
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	1,800,000	1,000,000	Funds not disbursed by the NG-CDF Board
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	2,885,969	2,588,469	Cash book closing balance
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	4,500,000	-	Funds not disbursed by the NG-CDF Board
Bursary - Special schools	Fees payments for needy students in special schools	70,000	850,000	Cash book closing balance
Bursary - Special schools	Fees payments for needy students in special schools	300,000	-	Funds not disbursed by the NG-CDF Board
NG-CDFC Social Security Programme	Provision of annual medical insurance cover for vulnerable families	3,990,000	-	Funds not disbursed by the NG-CDF Board
East Kamagak Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion	3,000,000		Cash book closing balance
Sino Kagola Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion	3,000,000		Cash book closing balance

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Kawere East Assistant Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion	3,000,000		Cash book closing balance
Kachien North Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion	3,000,000		Cash book closing balance
Regional Sports Tournament	Facilitate regional sports tournament in partnership with other Constituencies within the Region.	350,000	-	Funds not disbursed by the NG-CDF Board
Constituency Sports Tournament	Organize constituency sports tournament whereby the winning team will proceed to regional level	350,000		Funds not disbursed by the NG-CDF Board
Kalanding Foot Ball Team	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Nyimbi Net Ball Club	Purchase of sports uniform & equipment	100,000		Funds not disbursed by the NG-CDF Board
King Star Foot Ball Club	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Mithui Foot Ball Club	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Kawaindi Net Ball Team	Purchase of sports uniform & equipment	100,000		Funds not disbursed by the NG-CDF Board
Wire Foot Ball Club	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Uzima Foot Ball Team	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Sino Net Ball Club	Purchase of sports uniform & equipment	100,000		Funds not disbursed by the NG-CDF Board
God Nyango Foot Ball Club	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Nyalgosi Foot Ball Team	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Onyigo Foot Ball Team	Purchase of sports uniform & equipment	125,000		Funds not disbursed by the NG-CDF Board
Nyakiya Primary School	Purchase & Installation of 10M ³ water tank	250,000		Funds not disbursed by the NG-CDF Board

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Ondiko Primary School	Purchase & Installation of 10M ³ water tank	250,000		Funds not disbursed by the NG-CDF Board
Got Kagumbo Primary School	Purchase & Installation of 10M ³ water tank	250,000		Funds not disbursed by the NG-CDF Board
Bonge Primary School	Purchase & Installation of 10M ³ water tank	250,000		Funds not disbursed by the NG-CDF Board
St. Charles Kauko Primary School	Purchase & Installation of 10M ³ water tank	250,000		Funds not disbursed by the NG-CDF Board
Migwa Primary School	Purchase & Installation of 10M ³ water tank	250,000		Funds not disbursed by the NG-CDF Board
Sub-Total		46,711,688	22,670,511	
Acquisition of assets	Purchase of 2 printers and 2 laptops	300,000	300,000	Cash book closing balance
Sub-Total		300,000	300,000	
Oversight Committee Expenses	Payment of COC Allowances and Utilities	500,000	-	Funds not disbursed by the NG-CDF Board
Sub-Total		500,000	-	
Others (specify)		300,000	300,000	
Kasipul NG-CDF Office	Gate installation & sentry box construction 300,000, land scaping 67M×37M 150,000, and generator installation 350,000	800,000	800,000	Cash book closing balance
Kasipul NGCDF Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Kasipul Constituency Strategic plan for the period between 2023-2027	2,000,000		Funds not disbursed by the NG-CDF Board
Sub-Total		2,800,000	800,000	
Funds Pending Approval				
AIA		93,000	93,000	
Sub-Total		93,000	93,000	
GRAND TOTAL		97,726,162	40,540,213	

Annex 4 – Summary of Fixed Asset Register

Asset Class	Historical Cost B/F (Kshs) 2021/22	Additions During the Year (Kshs)	Disposals During the Year (Kshs)	Historical Cost (Kshs) At Year End 2022/23
Land	-	-	-	-
Buildings and Structures	5,762,239	-	-	5,762,239
Transport Equipment	13,057,402	-	-	13,057,402
Office equipment, Furniture and Fittings	1,743,271	-	-	1,743,271
ICT Equipment, Software and other ICT Assets	1,126,634	-	-	1,126,634
Other Machinery and Equipment	20,880,000	-	-	20,880,000
Heritage and Cultural Assets	-	-	-	-
Intangible Assets	-	-	-	-
Total	42,569,546	-	-	42,569,546

Annex 5 –PMC Bank Balances as at 30th June 2023

PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Agawo Primary School	KCB-Oyugis Branch	1119608104	240.00	15,240.00
Agoro Sare Mixed Secondary School	KCB-Oyugis Branch	1145029345	9,191.00	9,191.00
Agoro Sare Primary School	KCB-Oyugis Branch	1173477268	2,000.50	2,000.00
Alero Nanga Primary School	KCB-Oyugis Branch	1120031826	1,501,711.10	1,911.00
Aolo Girls Secondary School	KCB-Oyugis Branch	1133905706	1,124.50	5,576.00
Aolo Net Ball Club	KCB-Oyugis Branch	1283207680	758.00	11,258.00
Aramo Primary School	KCB-Oyugis Branch	1134941218	1,170.00	1,170.00
Atono Primary School	KCB-Oyugis Branch	1264217811	847.00	242,897.00
Awuoro Primary School	KCB-Oyugis Branch	1120089395	53,109.00	53,235.00
Bonge Primary School	KCB-Oyugis Branch	1112881751	48,635.00	48,635.00
Buoye Mixed Secondary School	KCB-Oyugis Branch	1130657655	1,354.50	1,354.00
Buoye Primary School	KCB-Oyugis Branch	1135622477	1,045.00	6,045.00
Dol Koderia Primary School	KCB-Oyugis Branch	1130619567	7,212.00	7,212.00
Dol Mixed Secondary School	KCB-Oyugis Branch	1236544617	1,611.00	1,737.00
Eng. Peter Owidi Nyahera Girls Secondary School	KCB-Oyugis Branch	1114160822	541,964.00	17,310.00
God Agulu Mixed Secondary School	KCB-Oyugis Branch	1197570012	625.00	18,325.00
God Agulu Primary School	KCB-Oyugis Branch	1265146497	3,894.00	594.00
God Nyango Foot Ball Club	KCB-Oyugis Branch	1283441667	1,275.00	11,775.00

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Kachien North Assistant Chief's Office	KCB-Oyugis Branch	12673339977	1,351.00	1,351.00
Kachien South Assistant Chief's Office	KCB-Oyugis Branch	1279302607	2,308.00	104,308.00
Kachien South Chiefs Office	KCB-Oyugis Branch	1225987466	754,338.00	101,943.00
Kachieng Assistant Chief's Office	KCB-Oyugis Branch	1278891897	1,435.00	1,435.00
Kachieng Mixed Secondary School	KCB-Oyugis Branch	1114027375	1,650.50	591.00
Kadel Kamidigo Assistant Chief's Office	KCB-Oyugis Branch	1265226350	2,674.00	2,674.00
Kalanding Mixed Secondary School	KCB-Oyugis Branch	1136546421	47,152.50	58,757.00
Kalando Mixed Secondary School	KCB-Oyugis Branch	1225906237	6,384.00	503,384.00
Kalando Primary School	KCB-Oyugis Branch	1102047236	883.00	434,172.00
Kaluoch Primary School	KCB-Oyugis Branch	1131198972	6,984.00	6,984.00
Kamiyawa Assistant Chief's Office	KCB-Oyugis Branch	1280580887	2,770.00	109,270.00
Kannuga Primary School	KCB-Oyugis Branch	1156677173	62,860.00	62,860.00
Kannuma Assistant Chief's Office	KCB-Oyugis Branch	1230618821	465.55	7,474.00
Kanga Omuga Primary School	KCB-Oyugis Branch	1130717097	4,424.00	4,424.00
Karabach Assistant Chief's Office	KCB-Oyugis Branch	1264158459	4,055.00	4,055.00
Karabok Mixed Secondary School	KCB-Oyugis Branch	1136802169	652,938.00	335,838.00
Karabok Primary School	KCB-Oyugis Branch	1134956770	4,456.00	4,456.00
Kasimba Assistant Chief's Office	KCB-Oyugis Branch	1266405909	75.00	9,575.00
Kasimba Lwala Primary School	KCB-Oyugis Branch	1296909441	1,115.00	798,975.00
Katanga Primary School	KCB-Oyugis Branch	1135336504	3,460.00	460.00

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Katanga Volley Ball Club	KCB-Oyugis Branch	1283181835	1,275.00	11,775.00
Kawere East Assistant Chiefs Office	KCB-Oyugis Branch	1263940056	100.00	8,300.00
Kawere West Assistant Chief's Office	KCB-Oyugis Branch	1280095733	3,036.00	3,036.00
Kawino Assistant Chief's Office	KCB-Oyugis Branch	1277227012	736.00	6,936.00
King Star Foot Ball Club	KCB-Oyugis Branch	1283284707	1,275.00	11,775.00
Kisuri Primary School	KCB-Oyugis Branch	1153547376	1,980.00	1,980.00
Kochich Assistant Chief's Office	KCB-Oyugis Branch	1280292237	400.00	9,900.00
Kodera North Chief's Office	KCB-Oyugis Branch	1267544406	5,870.00	5,870.00
Kogwang Primary School	KCB-Oyugis Branch	1137157348	9,489.00	6,389.00
Kokal Assistant Chief's Office	KCB-Oyugis Branch	1274615895	2,622.00	2,622.00
Kokech Resource Centre	KCB-Oyugis Branch	1184137226	1,145.00	1,145.00
Kombaka Primary School	KCB-Oyugis Branch	1135373531	21,412.00	21,412.00
Konuonga Chief's Office	KCB-Oyugis Branch	1286956625	1,295.00	1,295.00
Kosele Primary School	KCB-Oyugis Branch	1197754687	2,000,000.00	0.00
Kosele Mixed Secondary School	KCB-Oyugis Branch	1143650433	7,701.00	8,079.00
Kosira Primary School	KCB-Oyugis Branch	1143442423	640.00	18,640.00
Kotieno Kochich Assistant Chief's Office	KCB-Oyugis Branch	1280292237	400.00	9,900.00
Kotieno Konuonga Assistant Chiefs Office	KCB-Oyugis Branch	1265474540	527.00	11,527.00
Kotieno Primary School	KCB-Oyugis Branch	1135054126	3,418.50	13,838.00
Kowidi Chief's Office	KCB-Oyugis Branch	1252095821	4,540.00	4,540.00

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Kwoyo Oyugis Mixed Secondary School	KCB-Oyugis Branch	1144879965	1,739.50	1,021,764.00
Kwoyo Primary School	KCB-Oyugis Branch	1136480218	12,241.00	12,241.00
Magungu Primary School	KCB-Oyugis Branch	1130691411	654.00	654.00
Mang'ang'a Primary School	KCB-Oyugis Branch	1134941072	4,186.00	742,471.00
Masanga Primary School	KCB-Oyugis Branch	1237037115	3,390.00	3,390.00
Mawira Mixed Secondary School	KCB-Oyugis Branch	1286477212	385.00	547,795.00
Mirondo Primary School	KCB-Oyugis Branch	1145276350	5,082.00	5,082.00
Mithui Foot Ball Club	KCB-Oyugis Branch	1283241021	1,275.00	11,775.00
Mithui Primary School	KCB-Oyugis Branch	1137462906	1,529.50	1,003,529.00
Mithui Mixed Secondary School	KCB-Oyugis Branch	1316511448	2,000,000.00	0.00
Mititi Mixed Secondary School	KCB-Oyugis Branch	1172876959	2,076.00	2,448.00
Mititi Primary School	KCB-Oyugis Branch	1135280339	7,944.00	6,957.00
Miyawa Foot Ball Club	KCB-Oyugis Branch	1283232839	1,275.00	11,775.00
Mumbo Primary School	KCB-Oyugis Branch	1112934804	1,250.00	1,250.00
Ngulu Primary School	KCB-Oyugis Branch	1183135092	3,704,499.00	502,899.00
North Kamagak Chief's Office	KCB-Oyugis Branch	1150177233	4,502.10	4,502.00
Nyabola Mixed Secondary School	KCB-Oyugis Branch	1144294754	8,398.00	1,502,648.00
Nyafare Primary School	KCB-Oyugis Branch	1134959850	1,600,000.00	0.00
Nyafare Mixed Secondary School	KCB-Oyugis Branch	1136848207	4,894.00	989,353.00
Nyagowa Lutheran Mixed Secondary School	KCB-Oyugis Branch	1118810449	3,589.50	3,589.00

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Nyagowa Primary School	KCB-Oyugis Branch	1130565955	4,947.00	4,947.00
Nyaingu Primary School	KCB-Oyugis Branch	1156882125	1,854.50	11,854.00
Nyakiya Primary School	KCB-Oyugis Branch	1136574026	12,905.00	12,905.00
Nyalenda Chiefs Office	KCB-Oyugis Branch	1237777224	406.00	17,906.00
Nyalenda Mixed Secondary School	KCB-Oyugis Branch	1120582067	1,181.50	1,181.00
Nyalenda Primary School	KCB-Oyugis Branch	1272833992	66.00	600,304.00
Nyalgosi Primary School	KCB-Oyugis Branch	1135000964	810,546.00	10,746.00
Nyambare Mixed Secondary School	KCB-Oyugis Branch	1130736989	680.00	5,680.00
Nyandiwa Mixed Secondary School	KCB-Oyugis Branch	1264016522	2,480.00	2,480.00
Nyandiwa Primary School	KCB-Oyugis Branch	1264863365	0.00	0.00
Nyangiela Mixed Secondary School	KCB-Oyugis Branch	1226630316	978.00	978.00
Nyangiela Primary School	KCB-Oyugis Branch	1167268962	11,176.10	989.00
Nyatindo Mixed Secondary School	KCB-Oyugis Branch	1131248589	1,678.50	1,278.00
Nyatindo Primary School	KCB-Oyugis Branch	1236441184	630.00	4,630.00
Nyatwere Foot Ball Club	KCB-Oyugis Branch	1283241145	1,275.00	11,775.00
Nyatwere Primary School	KCB-Oyugis Branch	1113318082	25,370.00	25,570.00
Nyimbi Net Ball Club	KCB-Oyugis Branch	1283351277	1,275.00	11,775.00
Obisa Assistant Chief's Office	KCB-Oyugis Branch	1264855192	30.00	30.00
Obisa Mixed Secondary School	KCB-Oyugis Branch	1120432111	9,496.50	657,716.00
Obisa Primary School	KCB-Oyugis Branch	1129625745	6,110.50	6,110.00

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Ochunyno Primary School	KCB-Oyugis Branch	1134973373	2,114.00	2,114.00
Ojwando Primary School	KCB-Oyugis Branch	1183890249	1,195.50	1,195.00
Ombek Lutheran Mixed Secondary School	KCB-Oyugis Branch	1130657124	184.00	248,234.00
Omolo Mado Primary School	KCB-Oyugis Branch	1111275394	3,880.70	1,725.00
Ondiko Primary School	KCB-Oyugis Branch	1137458585	2,330.00	2,330.00
Ondiwa Gamba Primary School	KCB-Oyugis Branch	1211474534	5,560.00	5,560.00
Opondo Primary School	KCB-Oyugis Branch	1130812693	30,374.00	30,374.00
Otula Primary School	KCB-Oyugis Branch	1121407226	714.00	234,114.00
Oyugis AP Line	KCB-Oyugis Branch	1184024316	3,513.00	3,513.00
Oyugis Primary School	KCB-Oyugis Branch	1168304997	685.00	7,685.00
Oyugis United Foot Ball Club	KCB-Oyugis Branch	1283232871	1,275.00	11,775.00
Rachuonyo KMTC	KCB-Oyugis Branch	1174369752	7,783.00	12,823.00
Rachuonyo South SC Director of Education	KCB-Oyugis Branch	1289559333	5.00	5.00
Rachuonyo TTI	KCB-Oyugis Branch	1285359771	3,015.00	3,015.00
Ranyiinya Primary School	KCB-Oyugis Branch	1264544383	4,415.00	4,415.00
Rawinji Primary School	KCB-Oyugis Branch	1211492621	1,601,440.50	1,640.00
Rongo Primary School	KCB-Oyugis Branch	1226463290	1,870.00	1,870.00
Saye Mixed Secondary School	KCB-Oyugis Branch	1113779896	7,435.00	7,939.00
Saye Primary School	KCB-Oyugis Branch	1130101754	5,161.50	5,161.00
Simbiri Primary School	KCB-Oyugis Branch	1144166888	3,700,700.00	6,200.00

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Sino DOH Primary School	KCB-Oyugis Branch	1120221056	2,267.00	2,267.00
Sino Kagola Assistant Chiefs Office	KCB-Oyugis Branch	1263958419	308.00	50,808.00
Sino Net Ball Club	KCB-Oyugis Branch	1283284782	758.00	11,258.00
Sino SDA Mixed Secondary School	KCB-Oyugis Branch	1114305251	113.00	68,313.00
St. Anne Ojwando Mixed Secondary School	KCB-Oyugis Branch	1172695873	780.00	13,780.00
St. Charles Kauko Primary School	KCB-Oyugis Branch	1136994319	6,388.00	4,453.00
St. Josephs Sino Mixed Secondary School	KCB-Oyugis Branch	1114205966	930.00	754,940.00
St. Peters Kotieno Mixed Secondary School	KCB-Oyugis Branch	1114215775	4,705,709.00	7,635,544.00
St. Teresa's Nyalgosi Secondary School	KCB-Oyugis Branch	1120305810	1,453.60	233,574.00
Waradho Foot Ball Club	KCB-Oyugis Branch	1283232855	1,275.00	11,775.00
Waradho Primary School	KCB-Oyugis Branch	1273978943	440.00	6,940.00
Wirabuor Primary School	KCB-Oyugis Branch	1135273170	355,259.00	355,259.00
Wire Foot Ball Club	KCB-Oyugis Branch	1283232863	1,275.00	11,775.00
Wire Mixed Secondary School	KCB-Oyugis Branch	1156738873	835.00	54,835.00
Wire Special School	KCB-Oyugis Branch	1264694350	14,510.00	14,510.00
Yadh Welo Primary School	KCB-Oyugis Branch	1134491964	310.00	9,310.00
Yala Kotieno Mixed Secondary School	KCB-Oyugis Branch	1184414416	96,999.50	97,125.00
			24,642,662.15	20,858,539.00

Annex 6: Progress on Follow up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNY/KASIPUL NG-CDF/ 2121/2022/(12)	<p>The statement of receipt and payments reflects transfer to other Government units balance of Kshs. 87,099,200 which includes transfers primary schools of Kshs. 24,900,000 as disclosed in Note 6 to the financial statements. Review of records revealed that an amount of Kshs. 3,700,000 was incurred towards drilling and equipping of water at Wirabuor Primary School. However, field verification revealed that the project was complete but has not been operational due to a faulty transformer causing power failure.</p> <p>In the circumstances, students and other stakeholders have been denied the benefits accruing from the completed project of Kshs. 3,700,000 during the year ended 30 June, 2022.</p>	<p>The water borehole project was successfully implemented and launched, however the power transformer became faulty on 30th January 2023, the school head teacher reported the matter to Kenya Power and Lighting Company Limited seeking for replacement of the transformer and inspection was done on the 23rd of February, 2023 as per the attached print out that had been annexed from Kenya Power and Lighting Company Limited.</p> <p>The office wrote a follow up letter to Kenya Power and Lighting Company Limited as had been annexed inquiring about</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>the plans put in place in order to restore power in the area so as to jump start the utilisation of the water bore hole.</p> <p>The office shall still continue to pursue the matter with Kenya Power and Lighting Company Limited and other relevant stakeholders until power is reinstated. Once the transformer is replaced the water borehole utilisation will be restored to regularity.</p>		

Eunice Irene Awuor
Fund Account Manager.