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REPORT

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KABONDO KASIPUL
CONSTITUENCY**

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



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

1. National Government Constituencies Development Fund Board (NGCDFB)
11. 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	Moses Odongo Jones
3.	Chairman NG-CDFC	Elijah Ragot Othira
4.	Member NG-CDFC	Monica Oketcha Amukoya

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kabondo 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) Kabondo Kasipul Constituency NGCDF Headquarters

P.O. Box 84-40223
Rachuonyo East Sub-County Headquarters-Ramula
KADONGO, KENYA

(e) Kabondo Kasipul Constituency NGCDF Contacts

Telephone: (254) 0721-453336
E-mail: cdfkabondokasipul@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Kabondo Kasipul Constituency NGCDF Bankers

Bank Name: Cooperative Bank of Kenya
Branch: Oyugis
Branch Code: 241
Account Name: Kabondo Kasipul NG-CDF
Account Number: 01141454980500
Address: 263-40222, 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



Elijah Ragot Othira
Kasipul Kabondo, NG-CDFC Chairman

It is my pleasure to present to you the annual report and financial statements for the year ended June 30, 2023. During the year under review, the entity was allocated Kshs 138,215,033. Our performance was generally impressive and we were able to offer more services to our constituents.

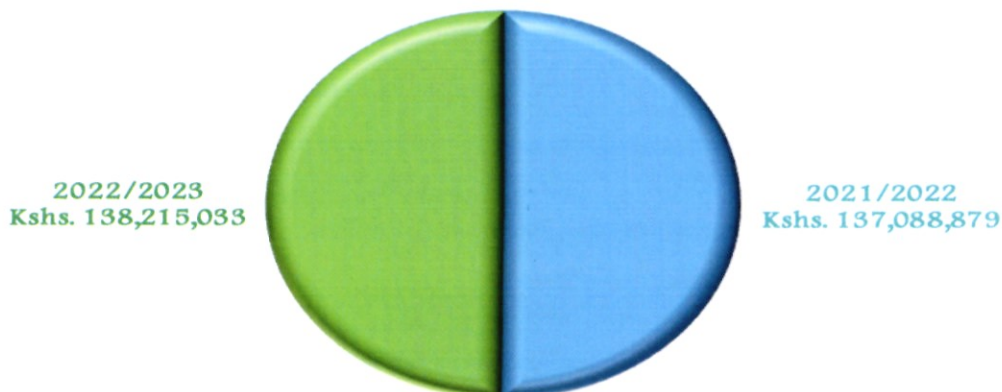
The NG-CDF Board disbursed 87,000,000 (63%) of the 2022/2023 funds within the financial year. This accelerated implementation of most projects within the year. With these funds, we have been able to initiate the approved projects. Our focus in the year was improvement of educational infrastructure through initiative called model schools, the stars scholarship programme among others.

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 utilisations for the year under review

In the year under review 2022/2023, 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.

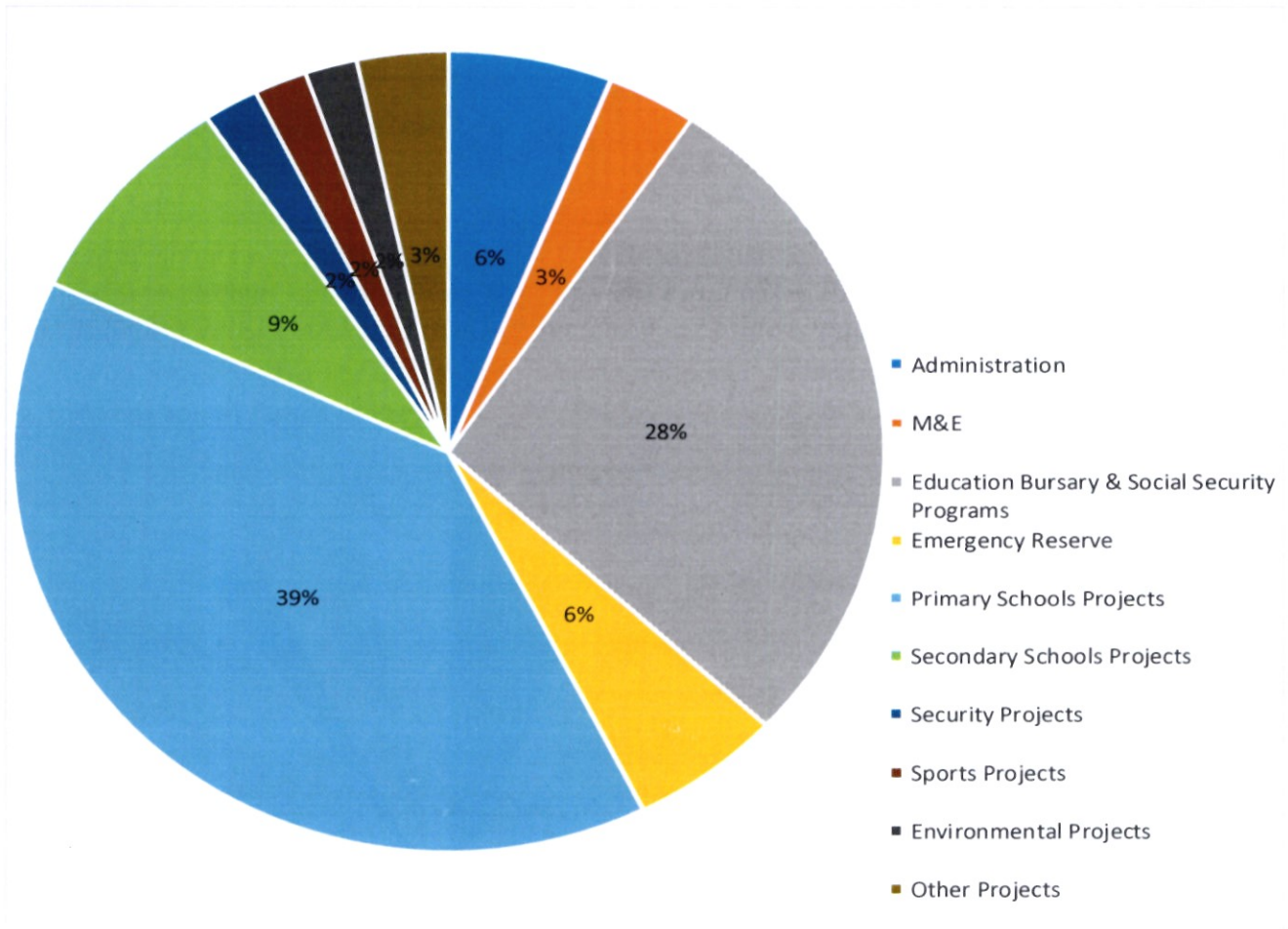
The actual amounts utilised by the constituency in its various expense items was at 39% of our annual budget of Kshs. 138,215,033 of which only 64% was disbursed, however the target should be 100% if funds are availed in time during the respective financial year.

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

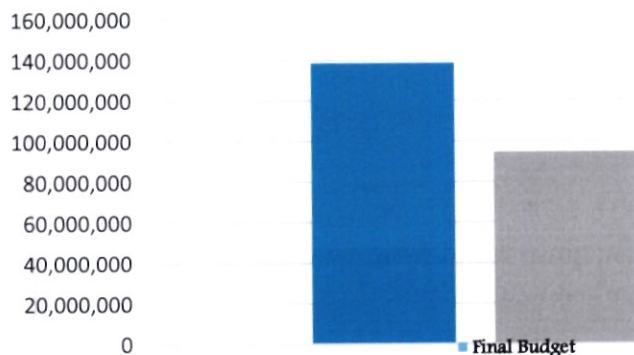


There was immaterial increase in financial year 2022/2023 allocation by Kshs. 1,126,154 compared to the financial year 2022/2023 allocation

Fig 1: Allocation of Funds to 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 39%, since the constituency had a closing cash book balance of Kshs. 37,918,662 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. 5,190,000 for the financial year 2019/2020 and Kshs. 51,215,033 for the financial year 2022/2023 totalling to Kshs. 56,405,033

Key Achievements for Kabondo Kasipul NG-CDF

i) Model Schools

In line with the constituency's strategic plan and in consultation with all stakeholders, we have put in place an annual programme in which each of the wards, one primary school is fully refurbished to give it a face lift, a signature of excellence. We rehabilitated 6 primary schools in the financial year 2022/2023 as model schools.

ii) Scholarship Program

Annually, 2 bright but needy students from each of our 11 locations who scored 350 marks and above have their Secondary School fees paid till completion, after a thorough vetting process by our constituency Education Committee. A total of 96 students are currently being sponsored under this program

iii) Projects

We have also undertaken a number of projects in education and security sector in the financial year 2022/2023.









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

.....
ELIJAH RAGOT OTHIRA
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 objectives of *Kabondo Kasipul Constituency 2022-2027* plan are to:

- a) To improve the schools' infrastructure and performances
- b) To enhance safety and security of communities in Kabondo Kasipul
- c) To expand and improve road network in the constituency
- d) To promote sustainable utilization of natural resources
- e) Promotion of youth/women talent in economic engagement
- f) To cater for any unforeseen occurrences in the constituency during the financial year

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	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	Drill boreholes to promote access to clean and safe water	Number of boreholes drilled Number of sanitation facilities	Number of boreholes increased from 30 to 33 Number of

Constituency Program	Objective	Outcome	Indicator	Performance
	environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	built in primary and secondary Number of trees planted	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
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 gazettelement 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

Kabondo 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 Kabondo Kasipul NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. Education and Training:** Kabondo 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

- Kabondo Kasipul NG-CDF supported one secondary school to install energy saving jikos for environmental sustainability and energy efficiency,
- Kabondo Kasipul NG-CDF allocated funds to five schools for rain water harvesting and conservation to help alleviate perennial water shortage in the respective schools and promote use of clean and safe water
- Kabondo 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. Kabondo 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. Kabondo 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

Kabondo 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

Kabondo 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.

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

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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-Kabondo 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- Kabondo 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 charge of the NGCDF- Kabondo 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- Kabondo 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

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

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- Kabondo Kasipul Constituency financial statements were approved and signed by the Accounting Officer on 9TH SEPT. 2023.



.....
Elijah Ragot Othira
Chairman – NGCDF Committee



.....
Eunice Irene Awuor
Fund Account Manager

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KABONDO 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-Kabondo Kasipul Constituency set out on pages 1 to 41, which comprise 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 significant accounting policies

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

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 of Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Kabondo 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- Bank Balances

Note 19.4 to the financial statements reflects Project Management Commission bank account balances amounting to Kshs.6,565,263 as disclosed in Annex 5. However, monthly reconciliation statements and cashbooks were not provided for audit review,

In the circumstances, the accuracy and completeness of PMC bank balances of Kshs.6,565,263 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-Kabondo 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

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.155,370,614 and Kshs.98,965,581 respectively, resulting in an underfunding of Kshs.56,405,033, or 36% of the budget. Similarly, the Fund expended Kshs.61,046,918 against actual receipts of Kshs.98,965,581 resulting in an underutilization of Kshs.37,918,663.

In the circumstances, the underfunding and underutilization affected the planned activities, impacting negatively on service delivery to the public.

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from NGCDF Board amounts of Kshs.95,000,000 which includes Kshs.42,000,000 received by the Fund in the month of June, 2023. The latter amount comprises Kshs.12,000,000, Kshs.15,000,000 and Kshs.15,000,000 released by the Board on 4 June, 15 June, and 21 June, 2023, respectively and some of the funds could not be utilized by the end of the financial year.

Further, another transfer of Kshs.51,215,033 was disbursed by the Board in the month of August, 2023 out of the budgeted funds for the 2022/2023 financial year. The late Exchequer releases adversely effected implementation of the planned activities and projects by the National Government Constituencies Development Fund - Kabondo Kasipul Constituency for the year ended 30 June, 2023.

My opinion is not modified in respect of these matters.

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 to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Completion of 300-Student Capacity Hall

During the financial year 2021/2022 an amount of Kshs.1,000,000 was transferred to Kotienditi Secondary School for the completion of a 300-student capacity hall - electrical installation, plastering, floor casting, glazing, pavement slab and painting work - at the School. However, physical inspection carried out on 29 March, 2023 revealed that the project was incomplete but in use. Outside plastering had not been done and inside plastering had been done but not painted. The status of the project as at 30 June, 2023 remained the same as no works were done during the year under review. Management has, however, indicated that a budgetary allocation of Kshs.2,800,000 has been made in the financial year 2023/2024 to complete the project.

In the circumstances, value for money of the expenditure of Kshs.1,000,000 could not be confirmed.

2. Renovation of Classrooms at Oriang Primary School Project

The statement of receipts and payments reflects transfers to other Government units balance of Kshs.11,950,000 as disclosed in Note 7 to the financial statements. This includes transfers amount of Kshs.11,450,000 to primary schools out of which, Kshs.1,824,520 was paid in respect of a tender for renovation of fourteen (14) classrooms at Oriang Primary School for a contract sum of Kshs.1,824,520. However, during verifications of records conducted on 19 March, 2024 revealed that although the Bill of Quantities for the project was for laying of Terrazzo in fourteen (14) classrooms,

Terrazzo were laid in only one (1) classroom, while the remaining thirteen (13) classrooms were tiled against the specifications in the bill of quantities. Management has not provided documentary evidence or approval for the change of scope. Further, the terrazzo that had been laid in the one classroom had started wearing out.

In the circumstances, value for money on the expenditure of Ksh.1,824,520 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its 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 responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 which 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 which may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

22 May, 2024

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

*Kabondo Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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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	95,000,000	173,877,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		95,000,000	173,877,758
PAYMENTS			
Compensation of Employees	4	2,541,694	4,053,347
Committee Expenses	5	1,368,600	4,604,694
Use of Goods and Services	6	1,397,820	3,682,748
Transfers to Other Government Units	7	11,950,000	96,589,118
Other Grants and Transfers	8	43,788,804	62,201,967
Acquisition of Assets	9	-	387,000
Oversight Committee Expenses	10	-	-
Other Payments	11	-	2,048,000
TOTAL PAYMENTS		61,046,918	173,566,874
SURPLUS/(DEFICIT)		33,953,082	310,884

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 9TH SEPT, 2023 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
ICPAK M/No: 31852



National Sub-County
Accountant

Name: Moses O. Jones
ICPAK M/No: 29065



Chairman NG-CDF
Committee

Name: Elijah Ragot Othira

*Kabondo 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	37,918,662	3,965,581
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		37,918,662	3,965,581
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		37,918,662	3,965,581
FINNACIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		37,918,662	3,965,581
REPRESENTED BY			
Fund Balance b/fwd	15	3,965,581	3,654,697
Prior Year Adjustments	16	-	-
Surplus/Deficit for the Year		33,953,082	310,884
NET FINANCIAL POSITION		37,918,662	3,965,581

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 9TH SEPT, 2023 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
ICPAK M/No: 31852



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

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	95,000,000	173,877,758
Other Receipts	3	-	-
Total Receipts		95,000,000	173,877,758
Payments for Operating Expenses			
Compensation of Employees	4	2,541,694	4,053,347
Committee Expenses	5	1,368,600	4,604,694
Use of Goods and Services	6	1,397,820	3,682,748
Transfers to Other Government Units	7	11,950,000	96,589,118
Other Grants and Transfers	8	43,788,804	62,201,967
Oversight Committee Expenses	10	-	-
Other Payments	11	-	2,048,000
Total Payments		61,046,918	173,179,874
Total Receipts Less Total Payments			
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		33,953,082	697,884
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(387,000)
Net Cash Flows from Investing Activities		-	(387,000)
Net Increase In Cash and Cash Equivalent		33,953,082	310,884
Cash and Cash Equivalent at Start of the Year	12	3,965,581	3,654,697
Cash and Cash Equivalent at End of the Year		37,918,663	3,965,581

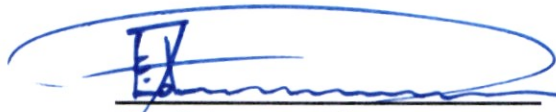
Kabondo Kasipul Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

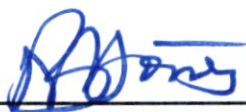
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 9TH SEPT, 2023 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
ICPAK M/No: 31852



National Sub-County Accountant

Name: Moses O. Jones
ICPAK M/No: 29065



Chairman NG-CDF Committee

Name: Elijah Ragot Othira

*Kabondo 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	138,215,033	3,965,581	13,190,000	155,370,614	98,965,581	56,405,033	63.7%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	138,215,033	3,965,581	13,190,000	155,370,614	98,965,581	56,405,033	63.7%
PAYMENTS							
Compensation of Employees	3,559,764	378,150	-	3,937,914	2,541,694	1,396,220	64.5%
Committee Expenses	3,952,000	-	-	3,952,000	1,368,600	2,583,400	34.6%
Use of Goods & Services	4,877,587	437,376	-	5,314,963	1,397,820	3,917,143	26.3%
Transfers to Other Government Units	65,200,000	1,000,000	-	66,200,000	11,950,000	54,250,000	18.1%
Other Grants and Transfers	53,071,368	2,150,055	-	55,221,423	43,788,804	11,432,619	79.3%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Oversight Committee Expenses	400,000	-	-	400,000	-	400,000	0.0%
Other Payments	7,154,314	-	8,000,000	15,154,314	-	15,154,314	0.0%
Unallocated Funds	-	-	5,190,000	5,190,000	-	5,190,000	0.0%
TOTAL	138,215,033	3,965,581	13,190,000	155,370,614	61,046,918	94,323,696	39.3%

Kabondo 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. 5,190,000** for the financial year 2018/2019 and Kshs. 51,215,033 totalling to Kshs. **56,405,033**
2. Changes between the original and final budget are as a result of the adjustments of **Kshs. 17,155,581** resulted from the sum of the under listed 3 three items:
 - Cash book bank balances as at 1st July, 2022 which was **Kshs. 3,965,581**
 - Pending disbursement from the NG-CDF Board of **Kshs. 5,190,000** for the financial year 2018/2019

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	94,323,696
Less undisbursed funds receivable from the Board as at 30 th June 2023	56,405,033
	37,918,663
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	37,918,663

The Constituency financial statements were approved by NG CDFC on 9TH SEPT. 2023 and signed by:


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


National Sub-County Accountant
Name: Moses O. Jones
ICPAK M/No: 29065


Chairman NG-CDF Committee
Name: Elijah Ragot Othira

*Kabondo 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 %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30-06-23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of Employees	3,559,764	378,150	-	3,937,914	2,541,694	1,396,220	64.5%
1.2 Committee allowances	2,080,000	-	-	2,080,000	537,000	1,543,000	25.8%
1.3 Use of Goods and Services	2,603,137	398,396	-	3,001,533	469,970	2,531,563	15.7%
Total	8,242,901	776,546	-	9,019,447	3,548,664	5,470,783	39.3%
2.0 Monitoring and Evaluation							
2.1 Capacity Building	1,260,000	38,980	-	1,298,980	690,800	608,180	53.2%
2.2 Committee Allowances	1,872,000	-	-	1,872,000	831,600	1,040,400	44.4%
2.3 Use of Goods and Services	1,014,450	-	-	1,014,450	237,050	777,400	23.4%
Total	4,146,450	38,980	-	4,185,430	1,759,450	2,425,980	42.0%
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	-	-	0.0%
3.2 Kandegwa Mixed Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100.0%
3.3 Tertiary Institutions	-	-	-	-	-	-	0.0%
3.4 Security Projects	-	-	-	-	-	-	0.0%

Kabondo 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	
3.5 Unutilised	6,636,190	16,763	-	6,652,953	-	6,652,953	0.00%
Total	7,636,190	16,763	-	7,652,953	1,000,000	6,652,953	13.1%
4.0 Bursary and Social Security							
4.1 Secondary Schools	23,012,399	14,086	-	23,026,485	22,728,804	297,681	98.7%
4.2 Tertiary Institutions	12,500,000	-	-	12,500,000	11,830,000	670,000	94.6%
4.3 Social Security	1,500,000	2,119,206	-	3,619,206	-	3,619,206	0.0%
4.4 Special Needs	350,000	-	-	350,000	230,000	120,000	65.7%
Total	37,362,399	2,133,292	-	39,495,691	34,788,804	4,706,887	88.1%
5.0 Sports							
5.1 Regional Sports Tournament	350,000	-	-	350,000	-	350,000	0.0%
5.2 Constituency Sports Tournament	1,000,779	-	-	1,000,779	-	1,000,779	0.0%
5.3 Sports Uniform	1,312,000	-	-	1,312,000	-	1,312,000	0.0%
Total	2,662,779	-	-	2,662,779	-	2,662,779	0.0%
6.0 Environment							
6.1 Kojwach Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.2 God Ber Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.3 Komolo Primary School	240,000	-	-	240,000	-	240,000	0.0%

*Kabondo 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	
6.4 Adegia Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.5 God Miaha Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.6 Ongoro Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.7 Nyarabi Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.8 Kolwa Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.9 Nyamwaga Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.10 Wangapala Primary School	240,000	-	-	240,000	-	240,000	0.0%
6.11 Ober Mixed Primary School	240,000	-	-	240,000	-	240,000	0.0%
Total	2,640,000	-	-	2,640,000	-	2,640,000	0.0%
7.0 Primary Schools Projects							
7.1 Andingo Primary School	-	1,000,000	-	1,000,000	1,000,000	-	100.0%
7.2 God Agak Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100.0%
7.3 Otel Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100.0%
7.4 Ringa Primary School	3,500,000	-	-	3,500,000	-	3,500,000	0.0%
7.5 Kojwach Primary School	5,000,000	-	-	5,000,000	-	5,000,000	0.0%
7.6 Nyabondo Milimani Primary School	500,000	-	-	500,000	-	500,000	0.0%
7.7 Nyabondo Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100.0%

Kabondo 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	
7.8 Ogilo Primary School	1,200,000	-	-	1,200,000		1,200,000	0.0%
7.9 Pany Komolo Primary School	4,000,000	-	-	4,000,000	-	4,000,000	0.0%
7.10 Saramba Primary School	500,000	-	-	500,000	-	500,000	0.0%
7.11 Kakele Primary School	4,000,000	-	-	4,000,000	-	4,000,000	0.0%
7.12 Ongoro Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
7.13 Kowidi Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
7.14 Masogo Primary School	450,000	-	-	450,000	-	450,000	0.0%
7.15 Chagere Primary School	250,000	-	-	250,000	250,000	-	100.0%
7.16 Ponge Primary School	400,000	-	-	400,000	-	400,000	0.0%
7.17 God Miahha Primary School	400,000	-	-	400,000	400,000	-	100.0%
7.18 Nyasore Primary School	6,000,000	-	-	6,000,000	3,000,000	3,000,000	50.0%
7.19 Orera Primary School	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
7.20 Awuor Dimo Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
7.21 Kotienditi Primary School	5,000,000	-	-	5,000,000	-	5,000,000	0.0%
7.22 Suna Primary School	500,000	-	-	500,000	-	500,000	0.0%
7.23 Ongujo Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
7.24 Omuga Primary School	1,800,000	-	-	1,800,000	-	1,800,000	0.0%

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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				
7.25 Kolweny Primary School	5,500,000	-	-	5,500,000	-	5,500,000	0.0%
7.26 Nyandolo Primary School	1,400,000	-	-	1,400,000	1,400,000	-	100.0%
7.27 Pala Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
7.28 Oriang Primary School	1,800,000	-	-	1,800,000	1,800,000	-	100.0%
Total	53,300,000	1,000,000	-	54,300,000	11,450,000	42,850,000	21.1%
8.0 Secondary Schools Projects							
8.1 Kojwach High School	2,000,000			2,000,000		2,000,000	0.0%
8.2 Kokwanyo Mixed Secondary School	500,000			500,000	500,000	-	100.0%
8.3 Ogilo Mixed Secondary School	700,000			700,000		700,000	0.0%
8.4 Kilusi Mixed Secondary School	2,000,000			2,000,000		2,000,000	0.0%
8.5 Owiro Mixed Secondary School	1,500,000			1,500,000		1,500,000	0.0%
8.6 Kandegwa Mixed Secondary School	700,000			700,000		700,000	0.0%
8.7 Got Rateng Mixed Secondary School	2,500,000			2,500,000		2,500,000	0.0%
8.8 Otondo Mixed Secondary School	2,000,000			2,000,000		2,000,000	0.0%
Total	11,900,000	-	-	11,900,000	500,000	11,400,000	4.2%
9.0 Tertiary Institutions Projects							
	-			-	-	-	0.00%

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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	-	-	-	-	-	-	0.00%
10.0 Security Projects							
10.1 Kasipul East Assistant County Commissioner	2,000,000			2,000,000	-	2,000,000	0.0%
10.2 Rachuonyo East Deputy County Commissioner	770,000			770,000	-	770,000	0.0%
Total	2,770,000	-	-	2,770,000	-	2,770,000	0.0%
11.0 Acquisition of Assets							
	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%
12.0 Oversight Committee Expenses							
12.1 COC Members Allowances	300,000	-	-	300,000	-	300,000	0%
12.2 Other COC Expenses	100,000	-	-	100,000	-	100,000	0%
Total	400,000	-	-	400,000	-	400,000	0%
13.0 Other Payments							
13.1 Got Rateng Junction to Ayiengo Primary School Access Road -0.5Km			990,642	990,642	990,642	-	100.0%
13.2 Jabali Junction to Oriri Primary School Access Road -2.0Km			2,605,302	2,605,302	2,605,302	-	100.0%
13.3 Adegga Junction to Kitare Primary School			1,435,616	1,435,616	1,435,616	-	100.0%

Kabondo 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) Kshs	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
Access Road-0.8Km							
13.4 Nyabende Junction to Luanda Primary School Access Road-2.4Km			2,968,440	2,968,440	2,968,440	-	100.0%
13.5 Kabondo Kasipul NGCDF Strategic Plan	2,000,000			2,000,000		2,000,000	0.0%
13.6 Oriwo Vocational ICT Hub	1,719,257			1,719,257		1,719,257	0.0%
13.7 Omiro Vocational ICT Hub	815,800			815,800		815,800	0.0%
13.8 Wang'chieng Chief's Camp ICT Hub	2,619,257			2,619,257		2,619,257	0.0%
Total	7,154,314	-	8,000,000	15,154,314	8,000,000	7,154,314	52.8%
14.0 Unallocated Funds							
14.1 Unapproved Projects	-	-	5,190,000	5,190,000	-	5,190,000	0.0%
14.2 AIA	-	-	-	-	-	-	0.0%
14.3 PMC Savings	-	-	-	-	-	-	0.0%
Total	-	-	5,190,000	5,190,000	-	5,190,000	0.0%
TOTAL	138,215,033	3,965,581	13,190,000	155,370,614	61,046,918	94,323,696	39.3%

(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-Kabondo 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 185074	7,000,000	
	AIE NO. B 185347	6,000,000	
	AIE NO. B 185357	8,000,000	
	AIE NO. B 185612	15,000,000	
	AIE NO. B 206107	5,000,000	
	AIE NO. B 206362	12,000,000	
	AIE NO. B 205746	12,000,000	
	AIE NO. B 207550	15,000,000	
	AIE NO. B 207871	15,000,000	
	AIE NO. B 140903		33,000,000
	AIE NO. B 105446		44,000,000
	AIE NO. B 105779		22,000,000
	AIE NO. B 128515		5,000,000
	AIE NO. B 128827		12,000,000
	AIE NO. B 154024		12,000,000
	AIE NO. B 164467		19,000,000
	AIE NO. B 155827		14,788,879
	AIE NO. B 155948		12,088,879
Total		95,000,000	173,877,758

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		-	-

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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	-	-
Hire of Plant/Equipment/Facilities	-	-
Unutilized Funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic Staff Salaries	1,741,583	2,938,949
Personal Allowances Paid as Part of Salary		
House Allowance	42,900	-
Transport Allowance	160,500	-
Leave Allowance	71,500	148,000
Gratuity to Contractual Employees	450,691	707,198
Employer Contributions Compulsory National Social Security Schemes	74,520	259,200
Total	2,541,694	4,053,347

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting Allowance	987,000	3,854,694
Other Committee Expenses	381,600	750,000
Total	1,368,600	4,604,694

Notes to the Financial Statements (Continued)

6. Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, Supplies and Services	-	-
Communication, Supplies and Services	113,750	325,790
Domestic Travel and Subsistence	122,200	-
Printing, Advertising and Information Supplies & Services	-	-
Training Expenses	690,800	1,800,000
Hospitality Supplies and Services	125,850	107,400
Specialised Materials and Services	50,000	-
Office and General Supplies and Services	114,110	-
Fuel, Oil & Lubricants	70,000	1,000,000
Other Operating Expenses	11,535	58,038
Routine Maintenance - Vehicles and Other Transport Equipment	-	-
Routine Maintenance- Other Assets	99,575	-
Total	1,397,820	3,682,748

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	11,450,000	72,656,415
Transfers to Secondary Schools (See Attached List)	500,000	23,932,703
Transfers to Tertiary Institutions (See Attached List)	-	-
Total	11,950,000	96,589,118

8. Other Grants and Other Transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary Schools (See Attached List)	22,728,804	23,811,066
Bursary - Tertiary Institutions (See Attached List)	11,830,000	16,984,703
Bursary - Special Schools (See Attached List)	230,000	-
Mock & CAT (see attached list)	-	-
Social Security Programmes (NHIF)	-	2,586,000
Security Projects (See Attached List)	-	5,006,000
Sports Projects (See Attached List)	-	2,741,777
Environment Projects (See Attached List)	-	4,923,977

Description	2022-2023	2021-2022
	Kshs	Kshs
Emergency Projects (See Attached List)	1,000,000	6,148,444
Roads Projects (See Attached List)	8,000,000	-
Total	43,788,804	62,201,967

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	-	387,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	387,000

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)
Cooperative Bank of Kenya, Oyugis Branch A/C No. 01141454980500 (Main account)	37,918,662	3,965,581
Total	37,918,662	3,965,581
12B: 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	16.01.2023	450,000	450,000	-
Eunice Irene Awuor	16.01.2023	160,110	160,110	-
Eunice Irene Awuor	06.02.2023	160,000	160,000	-
Eunice Irene Awuor	22.02.2023	160,000	160,000	-
Eunice Irene Awuor	11.03.2023	109,000	109,000	-
Eunice Irene Awuor	05.04.2023	180,000	180,000	-
Eunice Irene Awuor	20.04.2023	600,000	600,000	-
Eunice Irene Awuor	30.05.2023	87,450	87,450	-
Eunice Irene Awuor	09.06.2023	172,600	172,600	-
Eunice Irene Awuor	27.06.2023	50,000	50,000	-
Total		2,129,160	2,129,160	-

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

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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	3,965,581	3,654,697
Cash In Hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	3,965,581	3,654,697

[Provide short appropriate explanations as necessary]

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	1,396,220	400,453
Use of Goods and Services	6,500,543	818,774
Amounts Due to Other Government Entities (See Attached List in Annex 3)	54,250,000	1,000,000
Amounts Due to Other Grants and Other Transfers Entities (See Attached List in Annex 3)	11,432,619	1,746,354
Acquisition of Assets	-	-
Oversight Committee Expenses	400,000	-
Others (See Attached List in Annex 3)	15,154,314	8,000,000
AIA	-	-
Funds Pending Approval	5,190,000	5,190,000
Total	94,323,696	17,155,581

19.4: PMC Account Balances (See Annex 5)

Description	2022-2023	2021-2022
	Kshs	Kshs
PMC Account Balances (See Attached List)	6,565,263	4,108,666
Total	6,565,263	4,108,666

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 30th 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	1,396,220	400,453	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		1,396,220		
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	6,500,543	818,774	Cash book closing balance
Sub-Total		6,500,543	1,219,227	
Amounts due to other Government entities				
Kojwach Primary School	Renovation to completion of 8 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	5,000,000		Funds not disbursed by the NG-CDF Board
Nyabondo Milimani Primary School	Completion of 2 classrooms: Floor tiling and painting	500,000		Funds not disbursed by the NG-CDF Board
Ogilo Primary School	Renovation to completion of 2 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	1,200,000		Funds not disbursed by the NG-CDF Board
Pany Komolo Primary School	Renovation to completion of 5 classrooms: Plastering, roof replacement, floor tiling, fittings and painting to completion @ 2,800,000 and construction to completion of 1 new classroom @1,200,000	4,000,000		Funds not disbursed by the NG-CDF Board
Saramba Primary School	Renovation to completion of 1 classroom: Plastering, roof replacement, floor tiling	500,000		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
	and painting			
Kakelo Primary School	Renovation to completion of 7 classrooms @3,500,000 & three roomed administration block @500,000: Plastering, roof replacement, floor tiling and painting	4,000,000		Funds not disbursed by the NG-CDF Board
Ongoro Primary School	Construction to completion of 1 classroom	1,200,000		Funds not disbursed by the NG-CDF Board
Kowidi Primary School	Renovation to completion of 2 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	1,200,000		Funds not disbursed by the NG-CDF Board
Masogo Primary School	Completion of 4 roomed administration block: Ceiling board installation & painting	450,000		Funds not disbursed by the NG-CDF Board
Ponge Primary School	Completion of 1 classroom: Floor tiling, painting and electrical works	400,000		Funds not disbursed by the NG-CDF Board
Kolweny Primary School	Renovation to completion of 8 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	5,500,000		Funds not disbursed by the NG-CDF Board
Pala Primary School	Renovation to completion of 2 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	1,200,000		Funds not disbursed by the NG-CDF Board
Kojwach High School	Construction of 45 students capacity laboratory to roof level	2,000,000		Funds not disbursed by the NG-CDF Board
Kilusi Mixed Secondary School	Construction of 45 students capacity laboratory to roof level	2,000,000		Funds not disbursed by the NG-CDF Board
Owiro Mixed Secondary School	Completion of 45 students capacity laboratory/library: Ceiling board, external wall plastering, floor tiling, glazing and painting	1,500,000		Funds not disbursed by the NG-CDF Board
Kandegwa Mixed Secondary School	Completion of 45 students capacity laboratory: Construction of verandah & painting	700,000		Funds not disbursed by the NG-CDF Board
Got Rateng Mixed Secondary School	Completion of 45 students capacity dormitory: Wall plastering, fittings, floor tiling & painting	2,500,000		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
Otondo Mixed Secondary School	Construction of 5 roomed administration block to roof level	2,000,000		Funds not disbursed by the NG-CDF Board
Angino Primary School	Renovation to completion of 7 classrooms: Plastering, roof replacement, floor tiling and painting		1,000,000	Cash book closing balance
Ringa Primary School	Renovation to completion of 8 classrooms: Plastering, roof replacement, floor tiling, fittings and painting @ 4,800,000 and construction to completion of 1 new classroom @ 1,200,000	3,500,000		Cash book closing balance
Nyasore Primary School	Construction to completion of 2 classrooms from foundation level	3,000,000		Cash book closing balance
Orera Primary School	Renovation to completion of 2 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	1,500,000		Cash book closing balance
Awuor Dimo Primary School	Renovation to completion of 8 classrooms: Plastering, roof replacement, floor tiling, fittings and painting (Slanting topography)	1,200,000		Cash book closing balance
Kotienditi Primary School	Renovation to completion of 1 classroom: Plastering, floor tiling, fittings and painting	5,000,000		Cash book closing balance
Suna Primary School	Renovation to completion of 2 classrooms: Plastering, roof replacement, floor tiling, fittings and painting	500,000		Cash book closing balance
Ongujo Primary School	Construction to completion of 5 roomed administration block	1,200,000		Cash book closing balance
Omuga Primary School	Completion of 1 classroom: Plastering, floor tiling, fittings and painting	1,800,000		Cash book closing balance
Ogilo Mixed Secondary School		700,000		Cash book closing balance
Sub-Total		54,250,000	1,000,000	
Amounts due to other grants and other transfers				
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	6,652,953		Cash book closing balance

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	297,681	(403,701)	Cash book closing balance
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	670,000		Cash book closing balance
Bursary - Special schools	Fees payments for needy students in special schools	32,060		Cash book closing balance
Bursary - Special schools	Fees payments for needy students in special schools	87,940		Funds not disbursed by the NG-CDF Board
NG-CDFC Social Security Programme	Provision of annual medical insurance cover for vulnerable families	3,619,206	2,150,055	Cash book closing balance
Kasipul East Assistant County Commissioner	Construction of 3 roomed offices to completion	2,000,000		Funds not disbursed by the NG-CDF Board
Rachuonyo East Deputy County Commissioner	Fencing DCC's residence , renovation of DCCs residence, Purchase & installation of 8M ³ water tank	770,000		Funds not disbursed by the NG-CDF Board
Regional Sports Tournament	Facilitate regional sports tournament in partnership with other Constituencies within the Region.	350,000		Cash book closing balance
Constituency Sports Tournament	Organize constituency sports tournament whereby the winning team will proceed to regional level	1,000,779		Funds not disbursed by the NG-CDF Board
Sports Uniform	Purchase of sports uniform for 24 winning teams from the ward level to constituency finals	1,312,000		Funds not disbursed by the NG-CDF Board
Kojwach Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
God Ber Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Komolo Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Adega Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
God Miaha Primary School	Purchase & Installation of 10M ³ water tank	240,000		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
Ongoro Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Nyarabi Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Kolwa Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Nyamwaga Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Wangapala Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Ober Mixed Primary School	Purchase & Installation of 10M ³ water tank	240,000		Funds not disbursed by the NG-CDF Board
Sub-Total		19,432,619	1,746,354	
Others (specify)				
Got Rateng Junction to Ayiengo Primary School Access Road -0.5Km	Spot improvement of access roads		990,642	Funds not disbursed by the NG-CDF Board
Jabali Junction to Oriri Primary School Access Road-2.0Km	Spot improvement of access roads		2,605,302	Funds not disbursed by the NG-CDF Board
Adega Junction to Kitare Primary School Access Road-0.8Km	Spot improvement of access roads		1,435,616	Funds not disbursed by the NG-CDF Board
Nyabende Junction to Luanda Primary School Access Road-2.4Km	Spot improvement of access roads		2,968,440	Funds not disbursed by the NG-CDF Board
Kabondo Kasipul NGCDF Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Kabondo Kasipul Constituency Strategic plan for the period between 2023-2027	2,000,000		Funds not disbursed by the NG-CDF Board
Oriwo Vocational ICT Hub	Renovation to completion of the hub, Installation of satellite antenna, router, digital access kit, 13 digital access kits, Wi-	1,719,257		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
	Fi with outdoor wireless devise complete with 12U cabinets with installation accessories			
Omiero Vocational ICT Hub	Purchase of 15 digital access kits, purchase & installation of 10M3 water tank	815,800		Funds not disbursed by the NG-CDF Board
Wang'chieng Chief's Camp ICT Hub	Fencing and gate installation to completion, Renovation of the hub, Construction of 3 doors pit latrines with 1 door catering for the PWDs with hand washing facility, Installation of satellite antenna, router, digital access kit, 13 digital access kits, Wi-Fi with outdoor wireless devise complete with 12U cabinets with installation accessories	2,619,257		Funds not disbursed by the NG-CDF Board
Sub-Total		7,153,314	8,000,000	
Oversight Committee Expenses	Payment of COC sitting allowances and other office utilities	400,000		Funds not disbursed by the NG-CDF Board
Sub-Total		400,000	0	
Funds Pending Approval		5,190,000	5,190,000	
AIA		-		
Sub-Total		5,190,000	5,190,000	
GRAND TOTAL		94,323,696	17,155,581	

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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	965,200	-	-	965,200
Buildings and structures	37,539,113	-	-	37,539,113
Transport equipment	6,224,718	-	-	6,224,718
Office equipment, furniture and fittings	3,021,537	-	-	3,021,537
ICT Equipment, Software and Other ICT Assets	1,025,445	-	-	1,025,445
Other Machinery and Equipment	467,000	-	-	467,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	49,243,013	-	-	49,243,013

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

PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
God Agak Primary School	Coop Bank-Oyugis Branch	01141796811500	1,198,975	0.00
Got Rateng Primary School	Coop Bank-Oyugis Branch	01141012931700	156,891	0.00
Kakelo Chief's Office	Coop Bank-Oyugis Branch	01141796671400	5,675	5,675
Kandegwa Primary School	Coop Bank-Oyugis Branch	01129017113500	28,132	65
Kitare Primary School	Coop Bank-Oyugis Branch	01141017113500	193,460	0
Kokwanyo Mixed Secondary School	Coop Bank-Oyugis Branch	01141018800701	87,043	0
Nyabondo Milimani Primary School	Coop Bank-Oyugis Branch	01141796678700	168,313	0
Opanga Primary School	Coop Bank-Oyugis Branch	01141796654900	7,176	7,176
Oriang Primary School	Coop Bank-Oyugis Branch	01141018756200	153,916	877,904
Otel Primary School	Coop Bank-Oyugis Branch	01141796811600	1,198,975	0.00
Otondo Secondary School	Coop Bank-Oyugis Branch	01120455127700	0	498,882
Pala Primary School	Coop Bank-Oyugis Branch	01141455264800	13,375	13,375
Karoko Primary School	Equity Bank-Oyugis Branch	1500283077207	1,000	0.00
Orera Primary School	Equity Bank-Oyugis Branch	1500282923530	10,100	0.00
Andingo Primary School	KCB-Oyugis Branch	1260837610	1,855	255
Atemo Primary School	KCB-Oyugis Branch	1132659264	9,744	10,935
Chagere Primary School	KCB-Oyugis Branch	1279527072	395,685	145,685
God Ber Secondary School	KCB-Oyugis Branch	1118689461	4,603	2,000,290
God Miaha Primary School	KCB-Oyugis Branch	1112931252	402,521	299,371

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PMC	Bank	Account Number	Bank Balance Current FY	Bank Balance Previous FY
Kandegwa Mixed Secondary School	KCB-Oyugis Branch	1135397260	23,437	19,837
Kogonda Primary School	KCB-Oyugis Branch	1134164254	58,805	58,931
Kojwach Primary School	KCB-Oyugis Branch	1156806011	15,190	5,490
Kolweny Primary School	KCB-Oyugis Branch	1272581470	7,343	3,343
Masogo Primary School	KCB-Oyugis Branch	1270915584	3,242	3,368
Njura Primary School	KCB-Oyugis Branch	1145505449	7,744	7,744
Nyabondo Primary School	KCB-Oyugis Branch	1315478897	1,198,975	0.00
Nyakwaka Primary School	KCB-Oyugis Branch	1281174971	4,675	4,675
Nyandolo Primary School	KCB-Oyugis Branch	1303090279	454,615	0.00
Nyasore Primary School	KCB-Oyugis Branch	1315709074	609,907	0.00
Owiro Secondary School	KCB-Oyugis Branch	1118832906	5,337	7,720
St. Mary's Andingo Girls Sec. School	KCB-Oyugis Branch	1114842753	135,144	136,335
Suna Primary School	KCB-Oyugis Branch	1135397260	3,410	1,610
Total			6,565,263	4,108,666

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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)
SNV/KABONDO KASIPUL NG-CDF/ 2021/2022/(11)	The statement of assets and liabilities reflects a bank balance of Kshs. 3,965,581 as disclosed in Note 10 to the financial statements. However, audit review of the bank reconciliation statement as at 30 June, 2022 revealed unrepresented stale cheques amounting to Kshs. 18,326,307 which had not been reversed in the cash book. In addition, included in the reconciliation are payments in bank statement not recorded in the cash book of Kshs. 27,418 and relating to bank charges. This is contrary Section 90. (1) Public Finance management Regulations 2015 which states that accounting officers shall ensure any discrepancies noted during bank reconciliation exercise are investigated immediately and appropriate action taken including updating the relevant cash books. Without reversal of the stale cheques and updating the cash book, it was not possible to ascertain accuracy of the cash and cash equivalents balance as at 30 June 2022.	The stale cheques were replaced, those relating to payment of taxes were replaced and dully filled with Kenya Revenue Authority, those relating to projects were disbursed to the respective Project Management Committee and bursary cheques were replaced as shown in cash book extracts that had been attached The bank charges have already been paid in the month of April, 2023	Resolved	
	The statement of receipt and payment reflects transfers to other Government units of Kshs. 96,589,118 which includes transfers to primary schools of Kshs. 72,656,414 as disclosed in Note 6 to the financial statements. Review of records revealed that an amount of Kshs. 500,000 was disbursed to Abuoye Primary School towards completion of renovation of three (3) classrooms, external	Request for reallocation shall be sought so as to enable the description of works at the NG-CDF Board records be at per with the actual works implemented.	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>plastering, screeding, fixing terrazzo and painting. However, field verification at the time of audit in the month of April, 2023 revealed that the funds were used to construct administration block. However, Management did not provide for audit review the approval by the board. This is contrary to Section 6(1) of the national Government Constituency Development Fund Act 2015 which provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board. In the circumstances, Management was in breach of the law.</p>			
	<p>The statement of receipts and payments reflects other grants and transfers expenditure balance of Kshs. 4,923,977 as disclosed in Note 7 to the financial statements.</p> <p>However, review of the records revealed that the project were implemented without involving the project management committees as required by Regulation 15(1) of the National Government Constituency Development Regulations, 2016 which states that there shall be appointed a Project Management Committee for each project in a Constituency which shall –</p> <p>(a) Implement projects in consultation with the relevant departments of government (b) Maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented (c) Open and maintain an independent bank account for each project</p>	<p>The office moving forward shall disburse funds to Project Management Committees account so as to avoid being in breach of the law.</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>(d) Prepare returns and file them with a Constituency Committee</p> <p>In the circumstances, Management was breach of the law.</p>			
	<p>Audit review revealed that the fixed asset register maintained by the Management did not capture important details such as the assets unique identification numbers for office equipment, furniture and fittings. This is contras to Regulation 143 (1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.</p> <p>In the circumstances, Management has not established effective internal controls over the fixed assets to eliminate theft, security threats, losses, wastage and misuse.</p>	<p>Fixed assets register had been attached for verification and the office shall organise for tagging of the assets as per the asset numbers in the register</p>	<p>Resolved</p>	

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Eunice Irene Awuor
Fund Account Manager.



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