

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

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TABLED BY: Deputy Majority Whip  
CLERK-AT-THE-TABLE: Benson Inzofu

OF

**THE AUDITOR-GENERAL**

ON

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

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



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**KWANZA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**ANNUAL REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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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**

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

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

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

**Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	JOSHUA K BORE
2.	Sub-County Accountant	JAMIN MUKAPI
3.	Chairman NGCDFC	NANCY IMALI

**(c) Fiduciary Oversight Arrangements**

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

P.O. Box 2015  
Kwanza NG CDF Building  
Kwanza Centre  
Kitale, KENYA

**(e) Kwanza Constituency NGCDF Contacts**

Telephone: (254) 0725-289 356  
E-mail: [kwanza@cdf.go.ke](mailto:kwanza@cdf.go.ke)  
Website: [www.kwanzacdf.go.ke](http://www.kwanzacdf.go.ke)

**(f) Kwanza Constituency NGCDF Bankers**

Co-operative Bank of Kenya  
Kitale Branch  
P.O.Box 1050-30200  
Kitale, Kenya.

**(g) Independent Auditors**

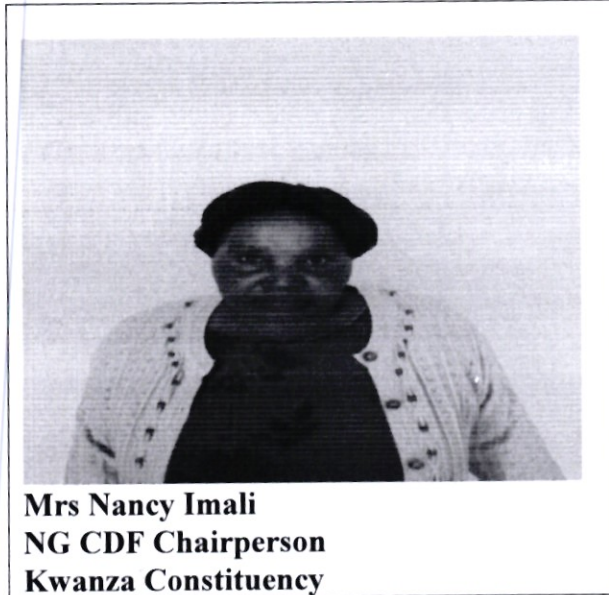
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

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



**I. NG-CDFC Chairman's Report**



The Kwanza NG CDF in the financial year 2022/2023 was allocated Kshs. 138,215,033. During the financial year 63% of the allocation was disbursed to the constituency. Therefore, the constituency received a total amount of Kshs 87,000,000.

The constituency receipt a total of Kshs 87,000,000 representing 63% of the final budget.

The constituency opening balance at the beginning of the year was Kshs 2,836,161.

The constituency percentage of utilization in the financial year is as follows:

- i) Compensation of employees 73%
- ii) Use of goods and services 75%
- iii) Transfer to other government units 3%
- iv) Other grants and transfers 73%

The constituency utilized 42% of its final budget in the financial year.

The NG-CDFC was able to timely transfer the disbursed funds to project management committees. The NG-CDFC has also been able to carry out monitoring and evaluation to over 90% of the funded projects.

**Kwanza NG-CDF key Achievements**

1. Access of education by poor and needy students through bursary
2. Improvement of learning facilities
3. Increased enrolment in schools and improved performance through creation of conducive learning environment
4. Community empowerment through community employment in full and labour-based contracts

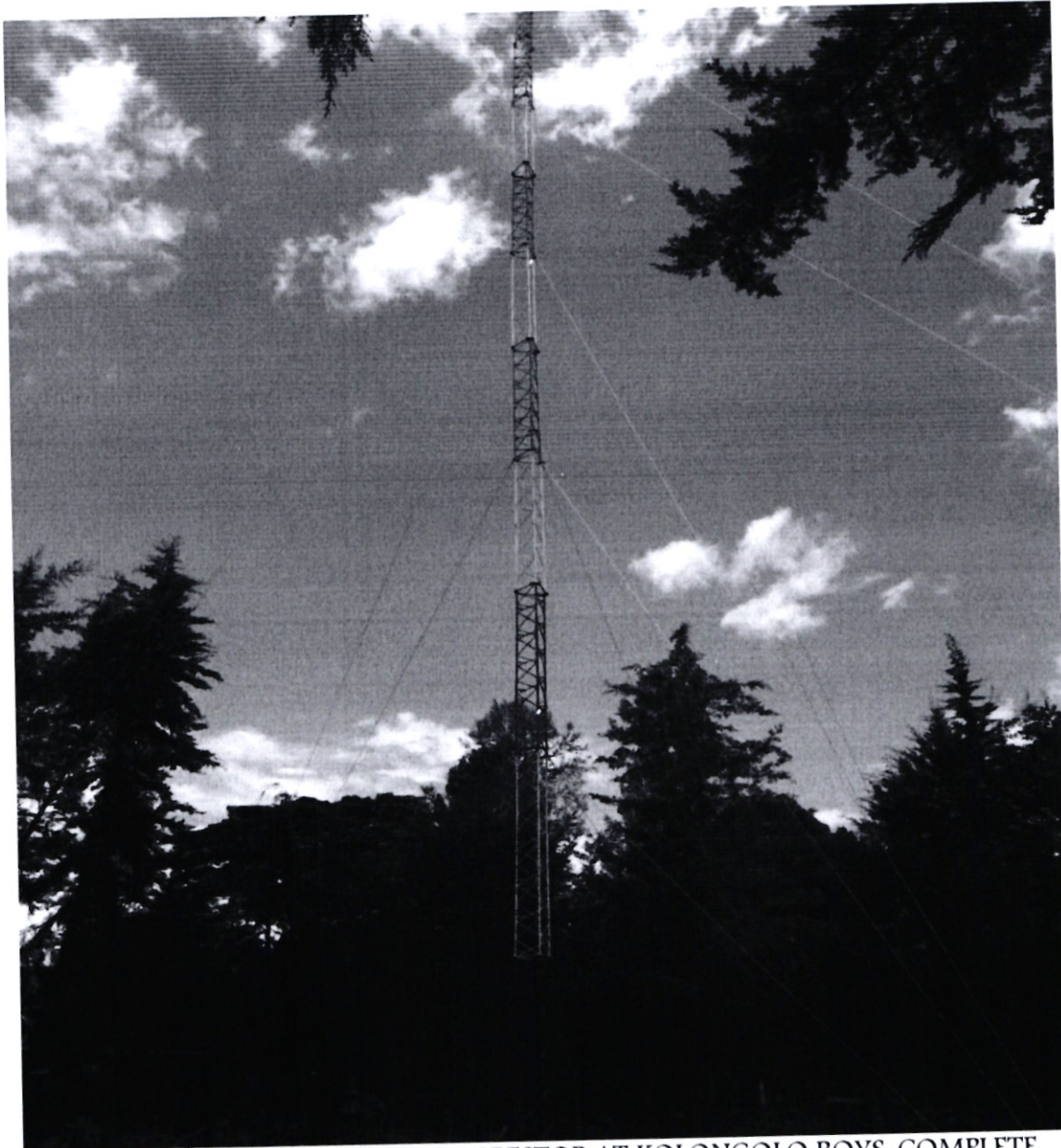
**KWANZA NG CDF PROJECTS**  
**A. SECONDARY SCHOOL PROJECTS**



*ST MONICA GIRLS HIGH SCHOOL-COMPLETION OF A STOREY BUILDING OF 8 NUMBER CLASSROOMS. -COMPLETE.*



ST FRANCIS KOLONGOLO BOYS-RENOVATION OF DORMITORY-COMPLETE.



CONSTRUCTION OF LIGHTENING ARRESTOR AT KOLONGOLO BOYS-COMplete

*Nancy Imali* .....

Name *NANCY IMALI*  
CHAIRMAN NGCDF COMMITTEE

### **Implementation challenges and way forward**

1. Insufficient funds to cater for the community demands. NG-CDF funds should be increased.
2. Inadequacy of qualified NG-CDF staff. The NG-CDFC Board should employ and deploy more staff to constituencies to assist the fund account manager in project implementation and reports preparation.
3. Inadequate NG-CDF facilitation. Sitting allowances for committees to be revised to improve motivation.
4. Covid 19 Pandemic has lead to slow project implementation. Adherence to government precautionary measures.

### **III. 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 *Kwanza Constituency 2022-2025* plan are to:

- a) Improving access to quality education by rehabilitation/renovation/construction of classrooms, sanitary facilities, computer labs/classes in schools in the constituency; provision of laboratory equipment and ICT facilities to schools; provision of bursary to needy and bright students at all levels of learning; and connection of all schools to the national grid;
- b) Harnessing youth talent by funding of youth sporting initiatives, conducting campaign on drugs and substance abuse and on HIV and AIDS, creating awareness on the establishment of youth groups, creating awareness among the youth on seeking development fund loans, and promoting youth talent;
- c) Promoting environment in the constituency by organizing tree planting days. In the NG CDF Act 2015, environmental activities may be considered as development projects, provided the allocation to such activities do not exceed two percent (2%) of the total allocation of the constituency in any financial year;
- d) Catering for any unforeseen occurrences in the constituency(emergency support);
- e) Enhancing security in the constituency by constructing/rehabilitating chief's offices, police stations, and police housing units, installation of flood lights, among other initiatives;
- f) Improving the tracking of implementation of NG CDF programmes. In the NGCDF Act 2015, monitoring and evaluation of on going projects and capacity building of various operations has been considered as a development project provided that not more than three percent(3%) is allocated for this purpose; and
- g) Promoting performance management and smooth running of the NG CDF office.

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

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	<p>-To improve access to quality education by rehabilitating /renovating/constructing classrooms, sanitary facilities, laboratories, libraries and boarding facilities.</p> <p>-To have all children of school going age attending school</p>	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	<p>In FY 22/23</p> <ul style="list-style-type: none"> <li>-we increased number of classrooms and dormitories. In total we managed to construct 16 classrooms in primary schools, renovated 11 classrooms in primary schools, build 4-door pit latines in 2 Primary schools, built Dormitories in 5 secondaries</li> <li>- 1 school bus was purchased in 1 secondary school.</li> <li>- Awarded Bursary to 11,029 to needy students, 3,762 female students and 3,763 male students in secondary schools, and 901 female students in tertiary institutions and 654 male students in tertiary institutions.</li> </ul>
Security	To enhance security in the constituency by	Improved security and	-Deputy County Commissioner	-Construction of Cabros, Parking

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

	constructing chiefs offices and other administrative units.	reduction in crime rate.	office	Shed and purchase of water Tank at Kwanza DCCs Office
Environment	To promote environmental activities in the constituency by funding public institutions to harvest water, purchase and install water tanks, pipes and gutters.	-Increase sanitation	Environment	To promote environmental activities in the constituency by funding 4 public institutions to harvest water, purchase and install water tanks, pipes and gutters in 3 secondary schools and 1 primary school
Emergency	To cater for any unforeseen occurrences in the constituency.	Increased mitigation of unforeseen occurrence in the constituency.	-Numbers of pit latrines constructed after collapsing of the existing pit latrines. -Renovation of dormitory after fire destruction	-In the F/Y 2022/2023 pit latrines were built in 2 primary schools, renovation of dormitory in 1 secondary school destroyed by fire and construction of lightening arrestor in one ward.

## II. Statement of Governance

Section 41 of the NG-CDF Act 2015 amended in 2022 (1) establishes a National Government National Government Constituency Development Fund Committee for every Constituency Development Fund constituency. Committee. (2) Each Constituency Committee shall comprise- (a) the national government official at the constituency as may be designated by the Cabinet Secretary or an alternate;

- (b) Two men each nominated in accordance with subsection (3) one of whom shall be a youth at the date of appointment;
- (c) Two women nominated in accordance" with subsection (3), one of whom shall be a youth at the date of appointment;
- (d) One person with disability 'nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) Two persons nominated by the constituency office Cap. 185A established under Regulations made pursuant to the Parliamentary Service Act;
- (f) The officer, of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days. (11) 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.

Section 41 sub section (13) of the NG-CDF Act stipulates that a member of the Constituency Committee may be removed from office, on any one or more of the following grounds-

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;



(g) physical or mental infirmity.

Section 41 subsection (14) stipulates that a decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

Section 11 of the NG-CDF regulations 2016 stipulates the functions of a constituency committee

(1) The functions of a Constituency Committee 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) falls 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; and
- (ee) perform any other function assigned to it by the Board.

The board is mandated to induct new members of the constituency committees across the country and issue policy guidelines operationalizing the fund at the constituency. The constituency committee is mandated to hold maximum of twenty four meetings including sub-committees within a financial year. We manage to hold 24 meetings within the year including the sub-committees' meetings. Members are remunerated from the 5% administration vote at a rate determined by salaries and remuneration committee. Each member is given ksh 5,000 and ksh 7,000 for chairperson per sitting per meeting.

While in office members are governed by public officers and ethics act since they are public officers gazetted under NG-CDF Act. At the same time members conduct themselves under the public service order act which informs their behaviour and conduct with the public.

NG-CDF board adopted risk management policy and has integrated in its operations through out the fund from national to grassroots. Risk management policy developed by the board informs the concept of risk identification, mapping and mitigation strategies in place

### III. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Kwanza 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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

### **Environment policy and action plan**

Protection of the environment in which we live and operate is part of Kwanza NG-CDF mandate.

Care for the environment is one of key responsibilities and important aspect in the way in which we carry out our operations.

#### **Challenges.**

- Inadequate sewerage system
- Increased plastic waste and wanton dumping of waste

#### **Intervention**

- Awareness campaigns to sensitize the people
- Constituency by-laws prohibiting adhoc building of temporary houses.

#### **Expected results**

- Adequate water supply and sewerage system
- A clean & Organized constituency

#### **Our Environmental policy**

In this Policy Statement Kwanza NG-CDF Commits to:-

- Comply with relevant Environmental legislation, regulations and approved codes of practice.
- Developing our management process to ensure that environmental factors are considered during planning and implementation
- Managing and disposing of all wastage in a responsible manner.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water.

- Seeking to keep wastage to a minimum and maximize the efficient use of material and resources.
- Regularly communicating our environmental performance to our employees and other significant stake holders
- Seeking to leverage our environmental impact by encouraging stakeholder to improve their environmental performance.
- Monitoring and continuously improving our environmental performance

**Our Environmental action plan**

Kwanza NG-CDF has identified four areas in which the management has direct or indirect Environmental impact, and where the management can implement initiatives to manage and reduce these impacts.

These areas are:

Impact Area	Approach
<p><b>Pollution Control and Waste Management</b></p>	<ul style="list-style-type: none"> <li>• To ensure proper human waste disposal through construction of pit latrines</li> <li>• Septic and soak pit tanks, adequate water supply and sewerage system.</li> </ul>
<p><b>Conservation of Energy and Resources</b></p>	<ul style="list-style-type: none"> <li>• To maximize use of available technologies to remove the need to use of paper</li> <li>• To encourage our clients to engage with the management using electronic means where possible</li> <li>• To maximize on rain water harvesting</li> <li>• To make energy efficiency a key factor in the selection of any new energy devise being purchased</li> <li>• To invest in available energy saving technologies and</li> </ul>

	devises within our existing premise.
<b>Environmental protection and conservation</b>	<ul style="list-style-type: none"><li>• To encourage tree planting in the constituency to improve the forest cover</li><li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires.</li></ul>
<b>Awareness campaigns</b>	<ul style="list-style-type: none"><li>• Promote environmental awareness by sensitizing the constituents NG-CDFC, PMCs and NG-CDFC Staff on good conservation practices.</li></ul>

### **3. Employee welfare**

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

Kwanza 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-**

Kwanza 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 CDF 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.

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

  
.....  
Name *Juliana K. Bore*  
Fund Account Manager.

#### IV. 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-Kwanza 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-Kwanza 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- Kwanza 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 Kwanza 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

# REPUBLIC OF KENYA

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NAIROBI

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

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### 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 the National Government Constituencies Development Fund - Kwanza Constituency set out on Pages 1 to 50,

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

which comprise of the statement of assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kwanza Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with and the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Lack of Ownership and Value of the Fund's Land**

The summary of fixed asset register as disclosed in Annex 4 to the financial statements reflects total assets balance of Kshs.14,276,966. However, the size and value of land on which the Fund's office is situated have not been determined and included in financial statements. Further, the ownership documentation of the land was not provided for audit. In the circumstances, the accuracy, valuation, ownership and completeness of the fixed assets balance of Kshs.14,276,966 could not be confirmed.

#### **2. Inaccuracies in the Gratuity Balance**

The statement of assets and liabilities reflects Nil balance in respect of gratuity whereas Notes 14 and 19.2 to the financial statements reflects a balance of Kshs.432,800. Further, the statement of cashflows reflects Nil change in accounts payable balance. However, the net decrease in accounts payable of Kshs.244,400 being the difference between the opening balance of Kshs.677,200 and current year balance of Kshs.432,800 was not disclosed in the statement.

In the circumstances, the accuracy and completeness of the gratuity Nil balance could not be confirmed.

#### **3. Inaccuracies in the Project Management Committee Bank Balances**

Note 19.4 on other important disclosures reflects Project Management Committee (PMC) bank balance of Kshs.10,368,035 held in one hundred and thirty-seven (137) commercial bank accounts as disclosed in Annex 5 to the financial statements. However, review of the disclosed balances against certificates of bank balances revealed that fourteen (14) PMC balances differed with the certificates resulting to an unexplained variances totalling Kshs.725,179. Further, there was an understatement of the PMC balance of Kshs.10,368,035 by an amount of Kshs.14,986,111 being the difference between the

financial statements balance of Kshs.10,368,035 and the recomputed amount of Kshs.25,354,146.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.10,368,035 could not be confirmed.

#### **4. Inaccuracies in the Fund Balance**

The statement of assets and liabilities reflects fund balance of Kshs.2,836,161 that differed with the corresponding balance indicated in Note 15 to the financial statements of Kshs.2,158,961 resulting to an unexplained variance of Kshs.677,200.

In the circumstances, the accuracy and completeness of the Fund balance of Kshs.2,836,161 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 - Kwanza Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects a final revenue budget and actual receipts of Kshs.141,131,994 and Kshs.89,850,961 respectively for the year ended 30 June, 2023, resulting in under-funding of Kshs.51,281,033 or 36% of budgeted funds. However, the Fund spent an amount of Kshs.58,091,873 against actual receipts of Kshs.89,850,961 resulting to an under-utilization of Kshs.31,759,088 or 35% of the actual receipts.

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

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

#### **Other Matter**

##### **1. Unresolved Prior Year Matters**

In the audit report of the previous years, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public

Resources. However, Management has not resolved the issues or given any explanation for failure to implement the recommendations.

## **2. Non-disbursement of Funds**

Review of the approved budget implementation for the Fund revealed budget utilization difference of Kshs.83,040,121 as at 30 June, 2023. This amount includes Kshs.76,111,576 in respect of twenty-three (23) projects whose funds were not disbursed by the Board to the Fund contrary to Section 40 of the National Government Constituencies Development Fund Act, 2015 which provides that, the Board shall ensure that the list of projects forwarded to it by each Constituency is, upon approval, funded in accordance with the Act.

In the circumstances, the Board was in breach of the law.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Poor Construction of Storey Tuition Block at St Augustine Maziwa Secondary School**

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.2,000,000 as disclosed in Note 7 to the financial statements. Included in this balance is an amount of Kshs.1,000,000 in respect of additional disbursement of funds to St. Augustine Maziwa Secondary School for the completion of a storey tuition block of 8 classrooms each with a capacity of forty-five (45) students. However, physical inspection of the project revealed that the contractor used 30-gauge iron sheets instead of 28 gauge as per bill of quantities. Further, the iron sheets used were of poor quality as they had faded off while the metallic doors installed were of poor quality and poor finishes as they had sharp edges which can harm the students and other users. In addition, the veranda was incomplete and terrazzo and paintwork were not done as detailed in the bills of quantities.

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

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

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on 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

19 June, 2024



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

**VI. Statement Of Receipts and Payments for the Year Ended 30th June 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	87,000,000	171,277,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	14,800	
<b>Total Receipts</b>		<b>87,014,800</b>	<b>171,277,758</b>
<b>Payments</b>			
Compensation Of Employees	4	3,761,180	2,954,357
Committee expenses	5	4,016,000	
Use Of Goods and Services	6	3,844,468	10,581,084
Transfers To Other Government Units	7	2,000,000	87,020,000
Other Grants and Transfers	8	44,470,225	94,191,200
Acquisition Of Assets	9		-
Other Payments	10		-
<b>Total Payments</b>		<b>58,091,873</b>	<b>194,746,641</b>
<b>Surplus/(Deficit)</b>		<b>28,922,927</b>	<b>(23,468,883)</b>

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 30th June, 2023 and signed by:

  
**Fund Account Manager**

Name: James K. Bore

  
**National Sub-County Accountant**

Name: James A. Mwakali  
 ICPAK M/No:

  
**Chairman NG-CDF Committee**

Name: Nancy Inani

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

**VII. Statement Of Assets and Liabilities As At 30th June, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	11A	31,759,088	2,836,161
Cash Balances (Cash at Hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>31,759,088</b>	<b>2,836,161</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets</b>		<b>31,759,088</b>	<b>2,836,161</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	-	677,200
<b>Total Financial Liabilities</b>		<b>-</b>	<b>677,200</b>
<b>Net Financial Assets</b>		<b>31,759,088</b>	<b>2,158,961</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	2,836,161	25,627,844
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		28,922,927	(23,468,883)
<b>Net Financial Position</b>		<b>31,759,088</b>	<b>2,158,961</b>

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 30th June 2023 and signed by:

[Signature]  
Fund Account Manager

Name: Boit

[Signature]  
National Sub-County  
Accountant

Name: Therese A. Mwakafu  
ICPAK M/No:

[Signature]  
Chairman NG-CDF  
Committee

Name: Nancy Imali

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

**Statement Of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	87,000,000	171,277,758
Other Receipts	3	14,800	-
<b>Total Receipts</b>		<b>87,014,800</b>	<b>171,277,758</b>
<b>Payments</b>			
Compensation Of Employees	4	3,761,180	2,954,357
Committee Expenses	5	4,016,000	-
Use Of Goods and Services	6	3,844,468	10,581,084
Transfers To Other Government Units	7	2,000,000	87,020,000
Other Grants and Transfers	8	44,470,225	94,191,200
Other Payments	10	-	-
<b>Total Payments</b>		<b>58,091,873</b>	<b>194,746,641</b>
<b>Total Receipts Less Total Payments</b>		<b>28,922,927</b>	<b>(22,791,683)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	677,200
<b>Net Cash Flow from Operating Activities</b>		<b>28,922,927</b>	<b>(22,791,683)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>28,922,927</b>	<b>(22,791,683)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	11	<b>2,836,161</b>	<b>25,627,844</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	11	<b>31,759,088</b>	<b>2,836,161</b>

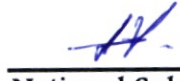
**Kwanza Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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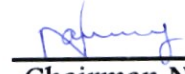
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.  
The Constituency financial statements were approved by NG CDFC on 21<sup>st</sup> June 2023 and signed by:

  
Fund Account Manager

Name: Jacob K. Bore

  
National Sub-County Accountant

Name: JAMIN A. MWAPU  
ICPAK M/No:

  
Chairman NG-CDF Committee

Name: Nancy Inali

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

**VIII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>							
Transfers From NGCDF Board	138,215,033	2,836,161	0	141,051,194	89,836,161	51,215,033	63%
Proceeds From Sale of Assets	0			0	-	-	0%
Other Receipts	66,000	14,800		80,800	14,800	66,000	18%
<b>Totals</b>	<b>138,281,033</b>	<b>2,850,961</b>	<b>0</b>	<b>141,131,994</b>	<b>89,850,961</b>	<b>51,281,033</b>	<b>64%</b>
<b>Payments</b>							
Compensation Of Employees	3,451,680	1,733,076	-	5,184,756	3,761,180	1,423,576	73%
Committee Expenses	4,180,000	-	-	4,180,000	4,016,000	164,000	96%
Use Of Goods and Services	5,123,919	-	-	5,123,919	3,844,468	1,279,451	75%
Transfers To Other Government Units	66,000,000	-	-	66,000,000	2,000,000	64,000,000	3%
Other Grants and Transfers	59,525,434	1,103,085	-	60,628,519	44,470,225	16,158,294	73%
Acquisition Of Assets							
Other Payments							
Funds Pending Approval**		14,800		14,800	-	14,800	
<b>Totals</b>	<b>138,281,033</b>	<b>2,850,961</b>	<b>-</b>	<b>141,131,994</b>	<b>58,091,873</b>	<b>83,040,121</b>	<b>41%</b>

**Kwanza 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.**

*(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*

*(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*

**(i) There was an AIA amounting to Kshs 14,800 being refund from MTRH.**

**(ii) There was underutilization on transfer to other government units because of non-disbursement of all funds by NG CDF Board at the close of the financial year.**

**(iii) There was underutilization on other grants and transfers because of non-disbursement of all the funds by NG CDF Board at the close of the financial year.**

**(iv) There was underutilization on compensation of employees because of non-disbursement of all the funds by the NG CDF Board at the close of the financial year.**

**(v) The changes between the original and the final budget is as a result of opening balance at the start of the financial year.**

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*


<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	83,040,121
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	51,281,033
	31,759,088
Increase/(decrease) Accounts payable	-





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

(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	31,759,088

The Constituency financial statements were approved by NG CDFC on 30th June 2023 and signed by:

  
**Fund Account Manager**  
 Name: Jashua K. Bore

  
**National Sub-County Accountant**  
 Name: Jamir A. Mwakap  
 ICPAK M/No:

  
**Chairman NG-CDF Committee**  
 Name: Nancy Imali

**Kwanza Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**IX. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Sector / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparative basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,451,680	1,733,076	-	5,184,755	3,761,180	1,423,576
1.2 Committee allowances	1,500,000	-	-	1,500,000	1,500,000	-
1.3 Use of goods and services	2,886,554	-	-	2,886,554	2,259,148	627,406
	<b>7,838,234</b>	<b>1,733,076</b>	<b>-</b>	<b>9,571,309</b>	<b>7,520,328</b>	<b>2,050,982</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	700,000	-	-	700,000	696,420	3,580
2.2 Committee allowances	2,680,000	-	-	2,680,000	2,516,000	164,000
2.3 Use of goods and services	1,537,365	-	-	1,537,365	888,900	648,465
<b>3.0 Emergency</b>						
3.1 Primary Schools	4,136,190	542,936	-	4,679,126	3,497,596	1,181,530
3.2 Secondary schools	3,500,000	-	-	3,500,000	1,987,950	1,512,050
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	-	-	-	-	-	-

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	Original Budget	Actual Disbursements	Actual on Budget	Actual on Budget	Budget utilization	
4.2 Secondary Schools	26,000,000	66,000	-	26,066,000	25,863,879	202,121
4.3 Tertiary Institutions/university	13,977,668	-	-	13,977,668	12,120,800	1,856,868
4.4 Social Security	-	-	-	-	-	-
4.5 Special Schools	1,000,000	-	-	1,000,000	-	1,000,000
<b>5.0 Sports</b>						
5.1 Constituency sports	2,611,576	494,149	-	3,105,725	-	3,105,725
5.2						
5.3						
<b>6.0 Environment</b>						
6.1 Kapkai Secondary School	200,000	-	-	200,000	-	200,000
6.2 Korosiot Secondary School	200,000	-	-	200,000	-	200,000
6.3 Kwanza Primary School	200,000	-	-	200,000	-	200,000
6.4 Mwangaza Secondary school	200,000	-	-	200,000	-	200,000
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1 Kaisagat Boarding primary	1,707,120	-	-	1,707,120	-	1,707,120
7.2 Kapkoi Central primary	2,000,000	-	-	2,000,000	-	2,000,000
7.3 Kobos primary	1,000,000	-	-	1,000,000	-	1,000,000
7.4 Lurare primary	2,000,000	-	-		-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				2,000,000		
7.5 Maridadi primary	1,000,000	-	-	1,000,000	-	1,000,000
7.6 Mutua primary	1,000,000	-	-	1,000,000	-	1,000,000
7.7 Section Six primary	1,000,000	-	-	1,000,000	-	1,000,000
7.8 St Charles Lwanga primary	2,000,000	-	-	2,000,000	-	2,000,000
7.9 Ukingoni primary	2,000,000	-	-	2,000,000	-	2,000,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Bishop Muge girls secondary	3,000,000	-	-	3,000,000	-	3,000,000
8.2 Luuya secondary	3,000,000	-	-	3,000,000	-	3,000,000
8.3 Milimani secondary	3,000,000	-	-	3,000,000	-	3,000,000
8.4 St Augustine Maziwa sec	1,892,880	-	-	1,892,880	1000000	892,880
8.5 St Johns Sarura secondary	3,000,000	-	-	3,000,000	-	3,000,000
8.6 St Monica Girls High school	4,400,000	-	-	4,400,000	1,000000	3,400,000
8.7 St Patricks Makunga secondary	7,000,000	-	-	7,000,000	-	7,000,000
8.8 St Pauls Bwayi secondary	3,000,000	-	-	3,000,000	-	3,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.9 St Francis Kolongolo Girls	7,000,000	-	-	7,000,000	-	7,000,000
8.10 St Emmanuel secondary	7,000,000	-	-	7,000,000	-	7,000,000
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1 Kwanza Technical and Vocational Institute	10,000,000	-	-	10,000,000	-	10,000,000
<b>10.0 Security Projects</b>						
10.1 DCC Office Kwanza	4,000,000.00	-	-	4,000,000	1,000,000	3,000,000
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
<b>12.0 Others</b>						
12.1 Strategic Plan	3,500,000	-	-	3,500,000	-	3,500,000
12.2 Innovation Hub	-	-	-	-	-	-
12.2		14,800				14,800
Funds pending approval**	-			14,800	-	
<b>Total</b>	<b>138,281,033</b>	<b>2,850,961</b>	<b>-</b>	<b>141,117,194</b>	<b>58,091,873</b>	<b>83,040,121</b>

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(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

**X. 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-Kwanza 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 30 June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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 30<sup>th</sup> 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.

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**XI. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 140969		34,188,879
AIE NO. B 105486		68,000,000
AIE NO. B 105977		10,000,000
AIE NO. B 128580		16,000,000
AIE NO. B 128892		26,000,000
AIE NO. B 154089		17,088,879
AIE NO. B 185136	7,000,000	
AIE NO. B 206262	26,000,000	
AIE NO. B 206436	12,000,000	
AIE NO. B 205947	12,000,000	
AIE NO. B 207667	15,000,000	
AIE NO. B 207827	15,000,000	
<b>TOTAL</b>	<b>87,000,000</b>	<b>171,277,758</b>

**2. Proceeds From Sale of Assets**

	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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-

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Other Receipts Not Classified Elsewhere (Refund from MTRH/staff gratuity)	14,800	677,200
<b>Total</b>	<b>14,800</b>	<b>677,200</b>

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*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,779,380	2,603,117
Gratuity to contractual employees	669,200	211,200
Employer Contributions Compulsory national social security schemes	312,600	140,040
<b>Total</b>	<b>3,761,180</b>	<b>2,954,357</b>

**5. Committee Expenses**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,500,000	-
Other committee expenses	500,000	-
Oversight comm-Travel	200,000	-
M & E NG CDFC Allowances	1,486,000	-
M & E Oversight Allowances	330,000	-
Committee Allowances	-	5,931,500
<b>Total</b>	<b>4,016,000</b>	<b>5,931,500</b>

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**6. Use of Goods and services**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	-	434,632
Communication, supplies and services/Postal services	9,450	9,450
Electricity	21,000	12,000
Domestic travel and subsistence	291,800	373,050
Printing, advertising and information supplies & services	189,093	106,000
Training expenses	696,420	1,034,200
Hospitality supplies and services	300,000	145,207
M & E Accommodation allowance	700,000	-
Specialized materials and services	-	-
Office and general supplies and services	447,805	610,892
Fuel, oil & lubricants	550,000	615,300
Purchase of computer , Printer Accessories	150,000	-
M & E Oversight – Fuel, oil & lubricants	100,000	-
Bank service commission and Charges	-	73,410
Routine maintenance – vehicles and other transport equipment	300,000	956,722
Routine maintenance – other assets	-	278,721
M & E Capacity building – Fuel, oil & lubricants	88,900	-
<b>Total</b>	<b>3,844,468</b>	<b>4,649,584</b>



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**Notes To The Financial Statements (Continued)**

**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	28,900,000
Transfers To Secondary Schools (See Attached List)	2,000,000	58,120,000
<b>Total</b>	<b>2,000,000</b>	<b>87,020,000</b>

**8. Other Grants and Other transfers**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,863,879	36,628,000
Bursary – tertiary institutions (see attached list)	12,120,800	32,422,000
Security projects (see attached list)	1,000,000	12,100,000
Sports projects (see attached list)	-	1,391,200
Environment projects (see attached list)	-	2,300,000
Emergency projects (see attached list)	5,485,546	9,350,000
Roads projects (see attached list)	-	-
<b>Total</b>	<b>44,470,225</b>	<b>94,191,200</b>

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*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10. Other Payments**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Co-operative Bank, Kitale Branch. Kwanza NG CDF (011412684293000)</i>	31,759,088	2,836,161
<i>Kenya commercial bank A/C No Branch (Deposit Account)</i>	-	-
<b>Total</b>	31,759,088	2,836,161
<b>11 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>Total</b>		-	-	-

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

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*Notes to the Financial Statement Continued*

13. Retention

	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

14. Gratuity

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	677,200	-
Gratuity held during the year (B)	424,800	677,200
Gratuity paid during the Year (C)	669,200	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	432,800	677,200

15. Fund Balance B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	2,836,161	25,627,844
Total	2,836,161	25,627,844
Less		
Payables - Gratuity	677,200	-
Fund Balance Brought Forward	2,158,961	25,627,844

*[Provide short appropriate explanations as necessary]*

**16. Prior Year Adjustments**

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

**\*\* 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**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

**18. Changes In Accounts Payable – Deposits and Retentions**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> 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	-	-
Net changes in accounts payables D-A	-	-

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*Notes To the Financial Statements (Continued)*

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	432,800	677,200
<b>Total</b>	<b>432,800</b>	<b>677,200</b>

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,423,576	1,055,875
Committee expense	164,000	-
Use of goods and services	1,279,451	-
Amounts due to other Government entities (see attached list)	64,000,000	-
Amounts due to other grants and other transfers (see attached list)	12,658,294	1,087,085
Other Payments (specify)	3,500,000	-
Funds pending approval	14,800	16,000
<b>Total</b>	<b>83,040,121</b>	<b>2,158,960</b>

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19.4: PMC account balances (See Annex 5)

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	10,368,035	43,978,309
Total	10,368,035	43,978,309

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**XII. 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					



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**Annex 2 - Analysis of Pending Staff Payables**

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2023</b>	<b>Comments</b>
<b>NG-CDFC Staff</b>				
1. METRINE WANJALA	SECRETARY	1/7/2020	168,800	
2.KENNEDY KARIUKI	DRIVER	1/7/2020	147,600	
3. TITUS CHESOLI	CLERK OF WORKS	01/03/2023	24,300	
4. JOSEPH WASIKE	OFFICE ASSISTANT	01/03/2023	16,200	
5.ELIUD LAGAT	OFFICE ASSISTANT	01/03/2023	16,200	
6.ESTHER NASILA	ACCOUNTS ASSISTANT	01/03/2023	24,300	
7.LUKE MBOKO	SECURITY	01/03/2023	17,700	
8.ROBERT LOMERI	SECURITY	01/03/2023	17,700	
<b>Sub-Total</b>			<b>432,800</b>	
<b>Grand Total</b>			<b>432,800</b>	

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of staffs salaries	1,423,576	1,733,076	
Use of goods & services	Office administration	1,443,451	-	
Amounts due to other Government entities				
Section Six Primary school	Renovation of 2 classrooms	1,000,000	-	
Maridadi Primary school	Renovation of 2 classrooms	1,000,000	-	
Lurare primary school	Construction of 2 classrooms	2,000,000	-	
Kaisagat Boarding primary school	Renovation of 3 classrooms	1,707,120	-	
ST Charles Lwanga primary	Construction of 2 classrooms	2,000,000	-	
Kobos Primary school	Renovation of 2 classrooms	1,000,000	-	
Kapkoi Central primary	Construction of 2 classrooms	2,000,000	-	
Ukingoni primary	Construction of 2 classrooms	2,000,000	-	
Mutua primary	Renovation of 2 classrooms	1,000,000	-	
Luuya Secondary	Construction of dormitory	3,000,000	-	
ST Patrick Makunga	Purchase of school bus	7,000,000	-	
ST Pauls Bwayi secondary	Construction of dormitory	3,000,000	-	
ST Johns Sarura secondary	Construction of dormitory	3,000,000	-	
Bishop Muge Girls Secondary	Construction of dormitory	3,000,000	-	
Milimani secondary school	Construction of dormitory	3,000,000	-	
St Francis Kolongolo Girls	Construction of storey building of 8 classrooms	7,000,000	-	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
St Emmanuel secondary school	Construction of storey building of 8 classrooms	7,000,000	-	
ST Monica Girls	Completion of storey building of 8 classrooms	3,400,000	-	
ST Augustine Maziwa	Completion of storey building of 8 classrooms	892,880	-	
Kwanza Technical & vocation	Construction of gate, lecture rooms and office	10,000,000	-	
	Sub-Total	<b>64,000,000</b>	-	
Amounts due to other grants and other transfers				
Bursary	Payment of bursary to needy students	3,058,989	66,000	
Emergency	Cater for unforeseen occurrences	2,693,580	542936	
Sports	Carry out sports activities	3,105,725	494149	
Security	Construction of parking shed, cabro paving and water tanks.	3,000,000	-	
Environment	Purchase of water tanks and water good in 4 schools	800,000	-	
	Sub-Total	<b>12,658,294</b>	<b>1,087,085</b>	
Acquisition of assets				
Strategic Plan	Preparation of constituency strategic plan	3,500,000	-	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Others ( <i>specify</i> )				
Sub-Total		3,500,000	-	
Funds pending approval		14,800.00	-	
Grand Total		83,040,121	2,836,161	

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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land	-	-	-	-
Buildings and structures	3,750,000	-	-	3,750,000
Transport equipment		-	-	
a) motor vehicle ( GKA 699V)	2,852,035			2,852,035
b) motor vehicle (GKB 874F)	5,700,000			5,700,000
c) motor bike (GKB 987Q)	241,835			241,835
<b>SUB-TOTAL</b>	<b>8,793,870</b>			<b>8,793,870</b>
Office equipment, furniture and fittings	1,335,167	-	-	1,335,167
OFFICE TABLE	9,500			9,500
CHEST OF DRAWERS	6,990			6,990
OFFICE CHAIR	12,500			12,500
OFFICE CHAIR(25 in number)	92,468			92,468
OFFICE CABINET	16,000			16,000
OFFICE CABINET	20,000			20,000
PHOTOCOPIER	149,000			149,000
AIR FAN, conference chairs and plastic chairs	611,152			611,152
HIGH QUALITY PLASTIC CHAIR( 32 in number)	38,400			38,400

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<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
TV TABLE	20,000			20,000
EXTENSION CABLE	1,800			1,800
VISITORS CHAIR	30,000			30,000
BROOM	425			425
SLASHER	500			500
SLASHER	500			500
BROOM	200			200
BROOM	200			200
BUCKET	200			200
PAPER PUNCH (BLACK)	450			450
PAPER PUNCH (BLACK)	450			450
STAPLER (BLACK)	600			600
STAPLER (WHITE)	600			600
SMALL WATER DISPENSER	4,500			4,500
GAS CYLINDER	7,500			7,500
COOKER	4,500			4,500
WATER CONTAINER (100LTRS)	800			800
WATER CONTAINER (20LTRS)	3039			3039
WATER CONTAINER (20LTRS)	150			150

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<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
OFFICE CABINET	24,743			24,743
2 STEEL FILING CABINETS	65,000			65,000
<b>SUB-TOTAL</b>	<b>1,335,167</b>			<b>1,335,167</b>
<b>ICT Equipment, Software and Other ICT Assets</b>		-	-	
COMPUTER SYSTEM & PRINTER (DIGI TEK)	26,290			26,290
SCANNER	6,999			6,999
STAPLER	394			394
OFFICE CALCULATOR	2,500			2,500
SONY DIGITAL CAMERA	bought directly by headquarter			bought directly by headquarter
COMPUTER SYSTEM & PRINTER (HP)	bought directly by headquarter			bought directly by headquarter
BROAD BAND LIVE MODEN & LANDLINE PHONE	3,990			3,990
UPS	7,000			7,000
OFFICE SCANNER	bought directly by headquarter			bought directly by headquarter
FLAT SCREEN TV 22' & AERIAL	35,000			35,000
DECODER (STAR TIME)	3,000			3,000
SONY CAMERA	36,495			36,495
KYOCERA PHOCOPYING MACHINE LASER MONO-COMPONENT TASK - SERIAL NO. LBC 431381	58,321			58,321
HP DESKTOP COMPUTER 3RD INTER (SERIAL NO. TRF 446012K)	59,000			59,000
HP DESKTOP COMPUTER 3RD INTER	bought directly by headquarter			bought directly by headquarter

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<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
H.P PRINTER..3 IN 1	31,000			31,000
H.P PRINTER..3 IN 1, coloured	31,000			31,000
SAMSUNG T.V SET. 32 INCHES	32,000			32,000
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
LAPTOP INTEL PENTIUM	ICT HUB			ICT HUB
<b>SUB-TOTAL</b>	<b>332,989</b>			<b>332,989</b>
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	64,940	-	-	64,940
<b>Grand Total</b>	<b>14,276,966</b>	-	-	<b>14,276,966</b>



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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/202 2
1	Kapkoi Central Primary School	Co-Op Bank	1139694815600.00	4,549.50	4,549.50
2	Section Six Primary School	Co-Op Bank	1141840100300.00	21,732	304,790
3	Maziwa Primary School	Co-Op Bank	1139502971700.00	13,221	80,759.80
4	Pengi Primary School	Co-Op Bank	1139694130000.00	3,119	3,118.50
5	Siambe Primary School	Co-Op Bank	1139599000400.00	11,075	11,075
6	Fk1 Mandarara Primary School	Co-Op Bank	1139599184400.00	44,700.50	83,686.50
7	Mukuyuni Primary School	Co-Op Bank	1139599679100.00	1,722	6,721.50
8	Pombo Primary School	Co-Op Bank	1139599147000.00	65,002.50	104,378.50
9	Mugeiyot Primary School	Co-Op Bank	1139840129100.00	1,860	1,860
10	Chief Mutende Primary School	Co-Op Bank	1139599053200.00	9,741.5	9,732
11	Kambi Nairobi Primarieschool	Co-Op Bank	1139694129500.00	322,648.50	968,183
12	Amuka Primary School	Co-Op Bank	1139502954300.00	196	196
13	Bungoma B Primary School	Co-Op Bank	1139694982600.00	114,370	133,645
14	Tembelela primary School	Co-Op Bank	1139599931900.00	153,837	1,097,493
15	St Emmanuel Primary School	Co-Op Bank	1139096521200.00	14,051.50	14,052
16	Kipkorion Primary School	Co-Op Bank	1139599050700.00	2,272.50	2,273
17	Mirembe Primary School	Co-Op Bank	113950293400.00	1,083.50	54,856.50
18	Maramu Primary School	Co-Op Bank	1139599176200.00	25,372	64,220

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	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/202 2
19	Milimani Junior Primary	Co-Op Bank	1139694829300.00	4,707	4,708
20	Malomonye Primary School	Co-Op Bank	1139599001300.00	10,964	1,802,248
21	Geserate Primary School	Co-Op Bank	1139599757400.00	2,082	2,083
22	Soymining Primary School	Co-Op Bank	1139599753500.00	5,311	5,312
23	Kambi Ndege Primary School	Co-Op Bank	1139694205800.00	10,828	10,828
24	Ndalala Primary School	Co-Op Bank	1139599811400.00	6,673	119,989
25	St Charles Lwanga Primary School	Co-Op Bank	1139599010900.00	33,193	71,990
26	Ngeny Secondary School	Co-Op Bank	1139599038201.00	1,650	1,650
27	Keese Secondary School	Co-Op Bank	1139840106700.00	30,275	15,706
28	St Maurice Lunyu Sec	Co-Op Bank	1139599241900.00	14,716	378,700
29	Kwanza Friends Secondarys Sch	Co-Op Bank	1139599154800.00	194,098	194,099
30	Aic Mwangaza Sec School	Co-Op Bank	1139695139700.00	6363	6,363
31	Aic Kapsitwet Secondary School	Co-Op Bank	1139502806000.00	12,242	12,243
32	St Augustine Maziwa Secondary School	Co-Op Bank	1139599972000.00	106,133.50	4,251,864
33	Maridadi Secondary School	Co-Op Bank	1139502824900.00	226,645	952,861
34	Aic Kobos Boys Secondary	Co-Op Bank	1139268284702.00	206,239.50	206,240
35	Karaus Secondary School	Co-Op Bank	1139502962400.00	5,215	387,265
36	Namanjalala Secondary Sch	Co-Op Bank	1139599702800.00	1,427	352,742
37	St Francis Kolongolo Girls Sec	Co-Op Bank	1139599160700.00	323,262	719,262

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	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/202 2
38	St Martin Makhonge Sec	Co-Op Bank	1139599849600.00	638	639
39	Gidea Secondary School	Co-Op Bank	1139502906300.00	1,667	1,668
40	Mutua Secondary School	Co-Op Bank	1139502826500.00	18,095	446,668
41	Namanjalala Primary School	Co-Op Bank	1139268551400.00	225,173	1,867,757
42	Umoja Primary School	Co-Op Bank	1139694971700.00	50,490	303,813
43	Makhonge Primary School	Co-Op Bank	1139599044700.00	8,204	187,698
44	Kipsoen Primary School	Co-Op Bank	1139599227000.00	690	85,802
45	Karaus Primary School	Co-Op Bank	1139502975200.00	1,742	1,743
46	Korosiot Primary School	Co-Op Bank	1139085506700.00	9,837.50	9,837.50
47	Ziwakati Primary School	Co-Op Bank	1139599020200.00	638	1,806,114
48	Webuye Primary School	Co-Op Bank	1139599760100.00	1,842	1,843
49	Liyavo Primary School	Co-Op Bank	1139599723200.00	2122.50	2,123
50	Biketi A.S.T.U.	Co-Op Bank	1141840073700.00	24,376	1,014,236
51	Kwanza Community Policing	Co-Op Bank	1141694202000.00	11,019	11,020
52	Keiyo Asst Chiefs Office	Co-Op Bank	1141840099900.00	17,067	31,187
53	Maili Saba Acc	Co-Op Bank	1141840111300.00	1,565	1,565
54	Kwanza Chiefs Office	Co-Op Bank	1141695082600.00	835	835
55	Kolongolo Asst Chiefs Office	Co-Op Bank	1141695068200.00	3,748	3,748
56	St Michael Girls Secondary	Co-Op Bank	1139502806300.00	837,284	1,271,003

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	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/202 2
57	Kwanza Ap Camp	Co-Op Bank	1134694980600.00	5,085	5,085
58	Lessos Chiefs Office	Co-Op Bank	1134694202800.00	5,024	5,024
59	Aic Kobos Girls High School	Co-Op Bank	1139599171400.00	17,953	293,903
60	Biketi Secondary School	Co-Op Bank	1139599919200.00	1,566	29,118
61	St Monica Girls High School	Co-Op Bank	1139096866502.00	973,247	4,885,361
62	Milimani Secondary School	Co-Op Bank	1139599008000.00	6,934.35	166,304
63	Aic Lessos Secondary School	Co-Op Bank	1139268355002.00	232,103	232,103
64	Kolongolo Primary School	Co-Op Bank	1139695020900.00	133,749	1,852,797
65	Ukingoni Primary School	Co-Op Bank	1139599004100.00	11,703	26,603
66	Bwayi Primary School	Co-Op Bank	1139599017300.00	1,309	67,309
67	St Cecilia Marinda Secondary School	Co-Op Bank	1139502607101.00	219,626	219,626
68	St Annes Umoja Girls Secondary School	Co-Op Bank	1139502911800.00	283,647	2,845,031
69	Korosiot Secondary School	Co-Op Bank	1139599699100.00	200,785	127,286
70	St Pauls Bwayi Sec School	Co-Op Bank	1139599044901.00	14,302	14,303
71	Luuya Secondary School	Co-Op Bank	1139694536200.00	4,368	4,368
72	Bidii Primary School	Co-Op Bank	1139502974400.00	70,740	70,741
73	Bondeni Primary School	Co-Op Bank	1139599045500.00	322.50	323
74	Misanga Sa Primary School	Co-Op Bank	1139599874200.00	14,272	14,273
75	Mwangaza Primary School	Co-Op Bank	1139599224900.00	25,138	52,526

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	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
76	Mugumo Primary School	Co-Op Bank	1139599713400.00	36,103	36,103
77	Water Supply Primary School	Co-Op Bank	1139599976400.00	34,572	169,861
78	Kwanusu Primary School	Co-Op Bank	1139599699200.00	6,037	6,037
79	Muongano Primary School	Co-Op Bank	1139096536800.00	23,507	23,508
80	Lunyu Primary School	Co-Op Bank	1139694982500.00	50,610	50,611
81	Sande Friends Primary School	Co-Op Bank	1139599003900.00	8,243	1,805,421
82	Milima A Primary School	Co-Op Bank	1139502935100.00	3,961	3,961
83	Keese Primary School	Co-Op Bank	1139046978101.00	42,299	783,959
84	Goseta Primary School	Co-Op Bank	1139694519200.00	54,061	68,483
85	Maridadi Primary School	Co-Op Bank	1139502235601.00	24,737	148,046
86	Zea Primary School	Co-Op Bank	1139599766700.00	100,017	100,018
87	Ainasit Primary School	Co-Op Bank	1139502952400.00	15,973	702,600
88	Meza Primary School	Co-Op Bank	1139599699700.00	12,442	12,443
89	Kitale Ndogo Primary School	Co-Op Bank	1139599859200.00	23,817	417,331
90	Kwanza Girls Secondary School	Co-Op Bank	1139096504002.00	76,560	264,377
91	St Peters High Sch-Kapomboi	Co-Op Bank	1139599160100.00	41,103	229,501
92	St Francis Kolongolo Boys High School	Co-Op Bank	1139694797700.00	177,981.5	174,667
93	St Maurice Girls High Sch-Lunyu	Co-Op Bank	1139599905301.00	45,903.50	45,904
94	Misanga Sa Secondary School	Co-Op Bank	1139599692000.00	218,171	1,399,999

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	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
95	Gidea Boys Secondary School	Co-Op Bank	1139694825000.00	18,265	18,266
96	Aic Kapkai Secondary School	Co-Op Bank	1139694973000.00	6,921	6,406
97	Kapkoi Central Girls High School	Co-Op Bank	1139599756800.00	4,526.30	4,526
98	Soymining Secondary School	Co-Op Bank	1139599699500.00	23,811	203,670
99	Goseta Boys High School	Co-Op Bank	1139841153200.00	142,275	142,395
100	St Philips Kipsoen Secondary School	Co-Op Bank	1139694483500.00	13,626	202,023
101	Kaisagat Ass. Chiefs Office	Co-Op Bank	1141840849500.00	23,173	23,173
102	Misanga Asst. Chiefs Office	Co-Op Bank	1141695592000.00	4,355	16,739
103	Kapsitwet Asst. Chiefs Office	Co-Op Bank	1141840842400.00	17,979	17,979
104	Makunga Primary School	Co-Op Bank	1139502975100.00	15,676	15,677
105	Luuya Primary School	Co-Op Bank	1139599071500.00	12,193	12,194
106	Kapkoi Asst. Chiefs Office	Co-Op Bank	1141841224700.00	14,543	14,543
107	Bishop Muge Secondary School	Co-Op Bank	1120096535000.00	26,280	251,016
108	Koros Primary School	Co-Op Bank	1139599668100.00	15,637	15,638
109	Lessos Primary School	Co-Op Bank	1139599716200.00	54,206.50	54,207
110	Nasianda Primary School	Co-Op Bank	1139695040500.00	53,872.50	53,873
111	Kapkai Primary School	Co-Op Bank	1139502235001.00	131,083.50	131,084
112	Leissa Primary School	Co-Op Bank	1139599038900.00	2,435	41,274
113	Lelkina Primary School	Co-Op Bank	1141841355900.00	8,175	8,175

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	PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/202 2
114	Mutua Primary School	Co-Op Bank	1139694993300.00	59,912.50	59,913
115	Namandala Secondary School	Co-Op Bank	1141841358300.00	26,750	26,750
116	St Thomas Amuka Secondary School	Co-Op Bank	1139599238200.00	706	706
117	AIC Kiptuimet Secondary School	Co-Op Bank	1139841371600.00	15,0001,138	408,181
118	Miteitei Secondary School	Co-Op Bank	1139599995200.00	1,137.50	513,121
119	ACC Bidii Division Project	Co-Op Bank	1141841978500.00	1,115,785	2,295,052
120	Kobos Assistant Chiefs Office	Co-Op Bank	1141841306500.00	245	245
121	Kapsitwet primary School	Co-Op Bank	1139502816900.00	85,752	153,277
122	Kapkoi RCM Primary School	Co-Op Bank	1139599421900.00	19,281	19,281
123	Kwanza Primary School	Co-Op Bank	1139502235801.00	208,184	25,075
124	Kitubo Primary School	Co-Op Bank	1139694263800.00	54,295	54,295
125	Kapkoi Police Station	Co-Op Bank	1141841988400.00	90,147	90,147
<b>126</b>	Biketi Primary School	Co-Op Bank	1139694982800.00	2,757	17,676
127	Sarura Primary School	Co-Op Bank	1139599764600.00	3,870	18,731
128	Nasianda Friends Secondary School	Co-Op Bank	1139269905100.00	29,370	202,881
129	Kaisagat Primary School	Co-Op Bank	1139085193400.00	8,102.50	8,103
130	Kapomboi Primary School	Co-Op Bank	1139599777900.00	7,630	1,855,877
131	Bishop Muge Primary School	Co-Op Bank	1139599751600.00	62,520	30,769
132	Marinda Primary School	Co-Op Bank	1139599581100.00	333.50	10,454

**Kwanza Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
133	Co-Op Bank	1139599038100.00	24,239	24,240
134	Co-Op Bank	1139599003800.00	24,732	24,633
135	Co-Op Bank	1139599010700.00	33,960	52,721
136	Co-Op Bank	1141840077000.00	1,454,847	5,542
137	Co-Op Bank	1139694297900.00	1,863	1,864
<b>TOTAL</b>			<b>10,368,035</b>	<b>43,978,309</b>



**Kwanza Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**An98nex 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)
1.0	<p><b>Un reconciled Project Management Committee-Bank Account Balances</b>            Note 10.3 to the financial statements reflects project management committee bank account balances totalling to Kshs 27,132,854 as at 30<sup>th</sup> June 2020 and detailed under annex 4 in the financial statement. However, bank reconciliation statements in support of the bank balances were not availed for review notwithstanding the provision of chapter 5.9.2.1 of the Government Financial Regulations and Procedures requiring each and every government entity to prepare bank reconciliation for all the bank accounts maintained during the year. Consequently, the accuracy, validity and correctness of the</p>	<p>Note 10.3 To The Financial Statement Reflects Project Management Committee Bank Account Balances amounting to Kshs 27,132,854 as at 30<sup>th</sup> June, 2021 As Disclosed in the Financial Statement. However, Bank reconciliation Statements in support of the Bank Balances were not availed for audit review but Bank Confirmation Certificates in support of the Bank Balances were availed.</p> <p>The NG CDF Management has taken note of the requirement to Bank Reconciliation</p>	Responded Awaiting clearance	Awaiting clearance

**Kwanza Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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

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)
	disclosed project management committee bank balances of Kshs. 27,132,854 could not be confirmed.	Statements in support of Project Management Committee Bank Balances and we will ensure that going forward the PMC will be required to prepare Bank Reconciliation Statements.		
2.0	<p><b>Budget Control And Performance.</b></p> <p>During the year under review,, the Fund had an approved Budget Of Kshs 194,771,107 for both recurrent and development. During the same period, the Fund recorded a total expenditure of Kshs 120,054,539 representing 62% of the budget resulting to an under expenditure of Kshs 74,716,568.</p>	<p>The under expenditure of Kshs 74,716,568 during the Financial Year 2019/2020 by management of Kwanza NG CDF was as a result of none disbursement of all the funds by NG CDF Board at the close of the financial year.</p> <p>The Management Of Kwanza NG-CDF was unable to implement its budget and programmed fully as planned because of delay in disbursement of funds by the NG-CDF Board. Non disbursement</p>	Responded Awaiting clearance	Awaiting clearance

*Kwanza Constituency  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		or delay in disbursement of funds Is beyond the control of the NG-CDFC Management. It's only the NG-CDFC Board That Is vested with the sole authority of disbursing funds to the Constituency.		
3.0	<p><b>Project Implementation Performance</b> Scrutiny of the projects implementation status report revealed that the Fund had an approved plan to implement one thousand and fourteen (1014) projects over the seven (7) year period covering the financial years 2013/14 to 2019/20, valued at Kshs 648,451,479. However, forty six (46) projects valued at Kshs 60,556,388 had not yet started. further, eighty five (85) projects valued at Kshs 143,757,435 were still on going and eight hundred and eighty three (883) projects valued at Kshs 444,137,656 had been</p>	<p>At the close of the Financial Year, Kwanza NG CDF had not implemented its budget and programs fully because of the delay in disbursement of funds. Some projects were not yet started because the funds for the said Projects had not been released to the constituency by the NG CDF Board. Further, on going projects had been allocated funds during the financial year only that at the close of the</p>	Responded Awaiting clearance	Awaiting clearance

**Kwanza Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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

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)
	completed. Failure to complete projects as planned denies the residents of Kwanza Constituency the benefits that would have accrued from the completed projects.	financial year, funds had not been disbursed to the constituency.		

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Name Jarua K Boru  
Fund Account Manager.