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TABLED BY: Hon. Owen Bayart, MP
Clerk-at-the-Table: Deputy Leader of Opposition
ON: Esther Ngunjiri

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

**FOR THE YEAR ENDED
30 JUNE, 2024**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
HAMISI CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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



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National Government Constituencies Development Fund (NGCDF)
Hamisi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

2. 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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NGCDF Hamisi Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Mr. Silverius M. Wakoli
2.	National Sub-County Accountant	Mrs. Susan Nasimiyu Simiyu
3.	Chairman NGCDFC	Dr. Isaiah Kipsang Rotich
4.	Member NGCDFC	Miss Joyce Khasivwa Mmaitisi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Hamisi Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Hamisi Constituency Headquarters

Shamahoho ACC's Office Grounds,
Chavakali – Kapsabet Highway
P.O. Box 262-50309,
Kaimosi, Kenya

(f) NGCDF Hamisi Constituency Contacts

Telephone: (254) 722959351 / (254) 707936722

E-mail: cdfhamisi@ngcdf.go.ke

Website: www.ngcdfhamisi.go.ke

(g) NGCDF Hamisi Constituency Bankers

1. Bank A. (Operations Account).

Kenya Commercial Bank

Mbale Branch

Account No. 1102380598

P.O. Box 1123

Maragoli.

2. Bank B. (Deposit account).

Equity Bank

Mbale Branch

Account No. 0960285033842

P.O. Box 545

Maragoli

(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

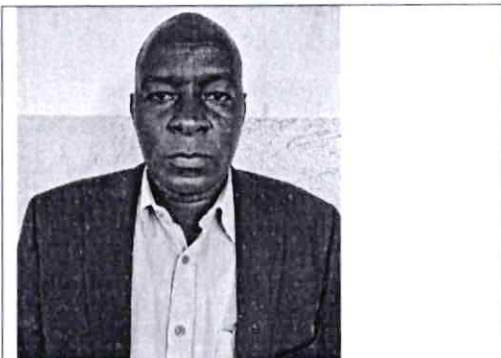
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDFC Chairman's Report



**DR. ISAIAH KIPSANG ROTICH
CHAIRMAN - HAMISI NGCDFC**

Hamisi Constituency Geographic and Climatic Background

Hamisi is one of the five constituencies in Vihiga County. It borders Aldai constituency to the east, Ikolomani and Emgwen constituencies to the north, Vihiga and Sabatia constituencies to the west and Kisumu East constituency to the south. The constituency covers an area of 189.1 km².

The constituency has an equatorial climate with fairly distributed rainfall throughout the year. It has an average precipitation of 1900mm. Temperatures range between 14°C to 32°C with a mean of 23°C. The climate support a variety of cash crops mainly tea, coffee and horticultural crops. Dairy farming is also practiced in the constituency.

Hamisi NG-CDF was allocated Kshs. 205,444,724 for the financial year 2023/2024. The Constituency had a final budget of Kshs. 288,592,185, which constitutes Kshs. 205,444,724 of the original budget for the financial 2023-2024, Kshs. 70,832,745 an amount owed to the Constituency as at 30th June 2023 and the opening cashbook balance of Kshs. 12,314,716 as at 1st July 2023. During the year under review, the Constituency spent Kshs. 217,999,570 representing 76% utilization. The unutilized fund as at 30th June 2024 was Kshs. 70,592,615 which represents the Cashbook balance as at 30th June 2024 of Kshs. 12,147,891 and money owed to the Constituency as at 30th June 2024 of Ksh. 58,444,724.

Hamisi Constituency Population Project and Density by Division

The population of the constituency was 158,832,745 by the 2019 housing and population census and is projected at 173,424 by 2022 and 179,406 by 2025.

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The Constituency had a budget of Kshs. 158,832,745 during the financial year 2023-2024. The budget was distributed as per the illustrated pie chart below:-

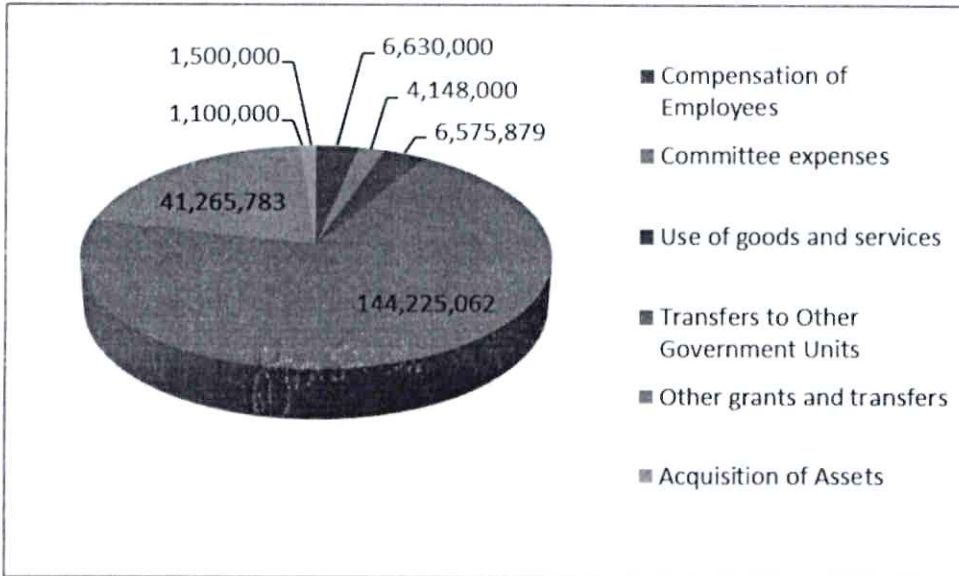


Fig. 1: Pie chart showing distribution of the original budget for 2023-2024 financial year per sector.

Summary of the budget performance against actual amounts for current year based on sectors is as per the illustrations below:-

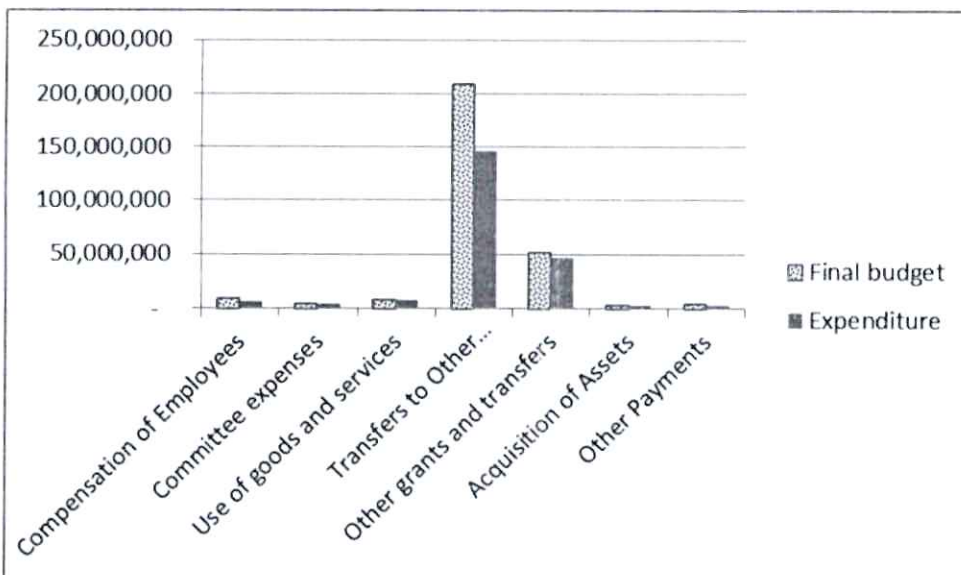


Fig. 2: Column chart showing Summary of the budget performance against actual amounts for the 2023-2024 financial year per sector.

Some of the key achievements during the financial year 2023/2024

During the year 2023-2024, the Constituency held 24 meeting inclusive of the sub-committee which enabled the Constituency achieve its objectives.

During the year under review, Hamisi NG-CDF achieved much in education sector. Several primary and secondary schools sanitation facilities, classrooms, laboratories, administration blocks, Multi-purpose halls and dormitories were constructed including Mutave Primary school, Bumira Primary School, Gimarian Primary School, Kapchemgung Secondary School, Luther Primary School, Kapsegeli Primary School, Jebrongo Primary School, Egemeni Primary School, Banja Muslim Primary school, Kakubudu Primary School, Kamuluguywa Primary School, Muhaya Primary School, Logere Primary School, Musunji Primary School, Musasa Primary School, Kapsaoi Primary School, Gidimo Primary School, Gimarian Secondary School etc. Some of the pictorial presentation for the construction in Primary and Secondary Schools achieved during the financial year under review are as follows:-



Pic. 1: Givudemesi Primary School newly constructed 10-door exhaustible pit latrine accomodating 2-doors for PLWD fully funded by Hamisi NG-CDF 2023-2024 Financial year



Fig. 2: Mutave Primary School newly constructed Administration block fully funded by Hamisi NG-CDF 2023-2024 Financial Year

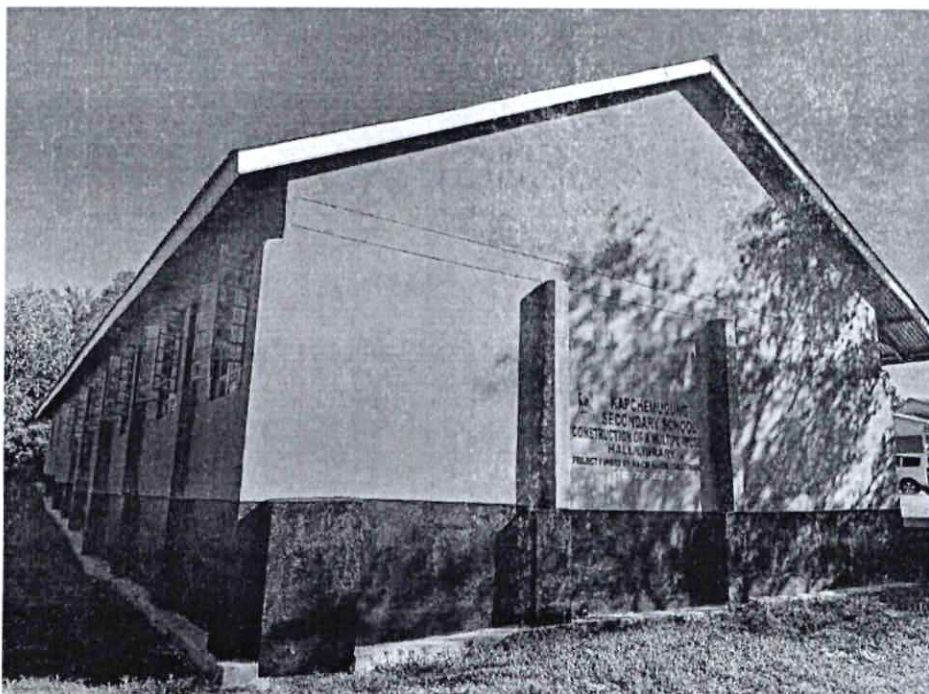


Fig. 3: Kapchemgung Secondary School newly constructed Multi-purpose block & Library fully funded by Hamisi NG-CDF 2022-2023 / 2023-2024 Financial Year

Hamisi NG-CDF also achieved much in renovation of classrooms in primary and secondary schools. Some of the institutions that benefited from renovation of classrooms included

Cheptech Primary School, Galona Primary School, Bumuyange Primary School, Butiti Primary school etc. the following are some of the pictorial presentation of renovated classrooms during the financial year.



Fig. 3: Kapchemgung Primary School newly renovated 7No. classrooms fully funded by Hamisi NG-CDF 2022/2023 -2023/2024 financial years.

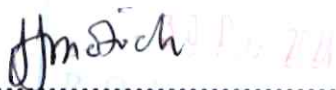
Hamisi NG-CDF also achieved much in security sector by construction and renovations of police stations and chiefs offices.



Fig. 4: Gambogi modern Police Station newly constructed fully funded by Hamisi NG-CDF

List the implementation challenges and recommended way forward.

- Shortage of technical officers from the public works to supervise the projects. The NGCDFC has employed a qualified clerk of works to help on the same.
- Poor road network to some schools. The NGCDFC has liased with KeRRA and County Government on maintenance of roads heading to schools.
- Delay in disbursement of funds to the Constituency. The treasury to disburse funds on time and lamp sum.
- Some PMCs taking long to have meetings to pay the contractors leading to delay in implementation. Hamisi NGCDFC to induct the PMCs on importance of hastening implementation of the projects.



.....
Name: Dr. Isaiah Kipsang Rotich 309,
Chairman NGCDF Committee

4. Statement of Performance against Predetermined Objectives for FY 2023/24

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 the *NGCDF Hamisi Constituency 2024-2027* plan are to:

Progress on the 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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 2023/2024 - Hamisi NG-CDF renovated 24 classrooms in primary schools and 8 classrooms at Kaimosi Demonstration and Buyangu Girls Secondary Schools. The Constituency also constructed 47 classrooms in Primary Schools and 4 classrooms at George Khaniri Jepkoyai Secondary School. We have also constructed 2 dormitories at Muhudu

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				<p>Secondary School housing approximately 300 students. The Constituency constructed an administration block at Mutave Primary School and renovated an administration block at Senende Primary School</p> <p>- Bursary beneficiaries at all levels were as follows:- Bursary Tertiary – 945 students Bursary Secondary – 5,205 beneficiaries Bursary Special schools – 7 beneficiaries</p>
<p>Security</p>	<p>To ensure all Ass. chiefs, chiefs and the Ass. County Commissioners' have an office To have modern police stations and posts at the Constituency</p>	<p>Access to quality services Reduced crime rate</p>	<ul style="list-style-type: none"> - number of usable physical infrastructure build at the locational levels - Number of crimes reported 	<p>- The NGCDF constructed Gambogi Police Station completed, launched and handed over.</p>
<p>Environment</p>	<p>To have health and clean environment</p>	<p>Access to good health and sanitation</p>	<ul style="list-style-type: none"> - Number of Indigenous trees planted - Number of sanitary facilities constructed 	<p>- During the financial year 2023-2024, Hamisi NGCDF constructed 10-door exhaustible pit latrine. 2-doors will</p>

					<p>accommodate PWDs at Virhembe Primary School, Givole Primary School and Givole Secondary School, Friends Kaimosi Special School, Gavudunyi Primary School</p>
Sports	Sports	Harnessing youth and women talent	Increased youth and women talents	-	<p>The Constituency held one football tournament at the Constituency level and the other one at the regional level</p>
Emergency	Emergency	Catering for any unforeseen occurrences in the Constituency	Preparedness to unforeseen occurrences	-	<p>During the financial year 2023-2024 we constructed 10-door exhaustible pit latrine at Kaimosi Special School and Gavudunyi Primary School after notice for closure by the Public Health due to dilapidated / sunken state</p>

5. Governance Statement

a) NG CDFC Process of appointment

Section 43(1), (2), (3), and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) The national government official responsible for co-ordination of national government functions.
 - 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 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
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NG-CDFC members were gazetted in Kenya via the gazette notice Vol.CXXIV-No.266 of 9th December, 2022 and the first meeting was held on 04th January, 2024 at the NG CDF Boardroom.

The persons appointed are drawn from different groupings as follows:

The persons appointed are drawn from different groupings as follows:

- 1) Male Adult - Dr. Isaiah Kipsang Rotich-Chairman
- 2) Male youth - Bilventure Amulavu - Member
- 3) Female adult - Joyce Mmaiti Secretary
- 4) Female youth - Barbrah Shisanya - Member
- 5) PWD REP - Ruth Iravonga -Member
- 6) CO-opted Member - Yofas Amugongo - Member
- 7) Nominee of constituency Office - Owen Kasiera Majani - Member
- 8) Nominee of constituency Office - Naomi Migide - Member

b) NG CDFC Tenure

Members of the NG CDF, except ex-officio members, hold office for a term of two years but are eligible for reappointment for one further term.

The maximum number of terms a member can serve is two consecutive terms, meaning a total of four years.

c) The role of the Constituency Committee are;

- I. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- II. Ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- III. 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;
- IV. 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;
- V. Build the capacity of project management committees and Committee.
- VI. Sensitize the Community on the operations of the Fund;

- VII. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- VIII. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016 ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- IX. Consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- X. 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;
- XI. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- XII. Ensure that all projects receive adequate funding and are completed within three years; 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;

d) Removal of a member

A member may be removed from the committee in accordance in accordance to the provisions of section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in

accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office

e) NG CDFC Induction and training

The committee were inducted and trained about their key functions and responsibilities. The training was conducted at Tom Mboya Labour College, Kisumu. The training was organized by the NGCDF Board, Western region in May 2024.

f) Number of meetings

NG-CDF Act Section 43 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Hamisi Constituency, the NG-CDF Committee conducted 16 Meetings and 8 sub-committee meetings.

	Name of committee member	Meetings held																				
		04/07/23	13/07/23	25/07/23	11/08/23	07/09/23	28/09/23	06/10/23	26/10/23	12/11/24	14/12/23	04/01/24	14/02/24	22/02/24	23/02/24	04/03/24	21/03/24	25/04/24	09/05/24	20/05/24	13/06/24	26/06/24
1	Isaiah Kipsang	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	X	X
2	Joyce Mmaitisi	√	√	√	√	√	√	√	√	√	√	√	√	X	X	X	X	X	X	X	X	X
3	Naomi Migide	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Barbrah Shisanya	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	X	X
5	Bilventure Amulavu	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Ruth Iravonga	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

National Government Constituencies Development Fund (NGCDF)
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7	Owen Kasiera M.	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Yofas Amugongo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	FAM	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	DCC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	X	X

g) Remuneration Rates

The members of the NG CDFC are not salaried but are entitled to allowances for attending committee meetings. The chairperson is entitled to **Ksh 7,000** and all other members **Ksh 5,000** per sitting.

h) Disclose the policy on Conflict of interest.

The members are required to declare any conflict of interest during the meetings, which whenever declared would be recorded in the minutes and the register.

i) Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j) Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k) Risk management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Proper utilization of funds
- Project identification and prioritization
- Monitoring and evaluation
- Compliance with legal and financial regulations
- Stakeholder engagement
- Reporting and transparency

.....
Name: Mr. Silverius M. Wakoli
Fund Account Manager.

5. 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-Hamisi 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, 2024. 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.

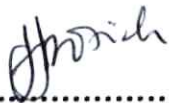
The Accounting Officer in charge of the NGCDF-Hamisi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Hamisi 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.

National Government Constituencies Development Fund (NGCDF)
Hamisi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

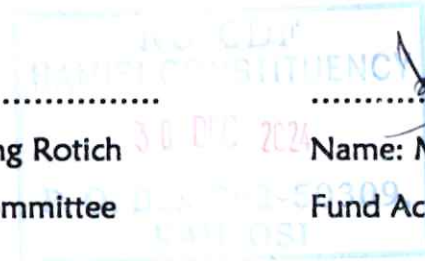
The Accounting Officer in charge of the NGCDF Hamisi Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

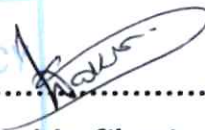
Approval of the financial statements

The NGCDF- Hamisi Constituency financial statements were approved and signed by the Accounting Officer on 30/12/ 2024.



.....
Name: Dr. Isaiah Kipsang Rotich
Chairman – NGCDF Committee





.....
Name: Mr. Silverius M. Wakoli
Fund Account Manager

REPUBLIC OF KENYA

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



Enhancing Accountability

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P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Hamisi Constituency set out on pages 1 to 53 which

Report of the Auditor-General on National Government Constituencies Development Fund – Hamisi Constituency for the year ended 30 June, 2024

comprise of the statement of assets and liabilities as at 30 June, 2024, and the 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 National Government Constituencies Development Fund - Hamisi Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Project Management Committee Bank Balances

Note 19.4 to the financial statements reflects Project Management Committee bank account balances totaling Kshs.13,214,762 as disclosed in Annex 5 to the financial statements. However, the balances for the one hundred and thirty-four (134) bank accounts were not supported with cash books and bank reconciliation statements.

In the circumstances, the accuracy and existence of the Project Management Committee bank account balances totaling Kshs.13,214,762 could not be confirmed.

2. Unsupported Transfers from NGCDF Board

The statement of receipts and payments reflect an amount of Kshs.217,832,745 in respect of transfers from National Government Constituencies Development Fund Board. However, the Fund Management did not provide for audit AIEs numbers B0225022, B0225348, B0226327, B0226408 and B0233877 amounting to Kshs.30,000,000, Kshs.17,000,000, Kshs.30,000,000, Kshs.30,000,000 and Kshs.40,000,000 respectively totalling to Kshs.147,000,000 to support receipt of the funds.

In the circumstances, the accuracy and completeness of the transfers from NGCDF board amounting to Kshs.147,000,000 could not be confirmed.

3. Unsupported Committee Expenses

The statements of receipts and payments reflect an amount of Kshs.4,385,000 in respect of committee expenses. However, review of the ledger revealed that the total amount of Kshs.4,385,000 was paid in the name of the Fund Manager. Further, no signed schedules and attendance list were provided to support the payments to individual members of the board.

In the circumstances, the accuracy, completeness and occurrence of the committee expenses amounting to Kshs.4,385,000 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Hamisi Constituency Management in accordance with ISSAI 130 on the 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 Controls and Performance

The summary statement of appropriation reflects a final expenditure budget of Kshs.288,592,185 against actual expenditure of Kshs.217,888,570 resulting to budget under absorption of Kshs.70,592,615 or approximately 24% of the budgeted amount. Similarly, the statement reflects a final revenue budget of Kshs.288,592,185 against actual receipt of Kshs.230,147,461 resulting to budget under funding of Kshs.58,444,724 or approximately 20% of the budgeted funds. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of the Hamisi Constituency.

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. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

Conclusion

Management is responsible for the Other Information set out on page iii to xxiii which comprise of Key Constituency Information and Management, NG-CDF Chairman's

Report, Statement of Performance Against Project's Predetermined Objectives, Governance Statement and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Constituency's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

Management is responsible for the Other Information set out on page iii to xxii which comprise of Key Entity Information and Management, Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Constituencies Development Fund – Hamisi Constituency financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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

1. Irregular Allocation of Bursaries

The summary statement of appropriation reflects final budget of Kshs.288,592,185 which includes Kshs.29,961,823 in respect of Bursaries. The amount allocated to bursary translates to approximately 10% of the funds allocated. This is contrary to Regulation 21(5) of the National Government Constituencies Development Fund Regulations, 2016 which states that, a Constituency Committee shall allocate not less than 25% of the funds allocated to a constituency for bursaries.

In the circumstances, Fund Management was in breach of the law.

2. Construction of 1 No. Storey Administration, Tuition and Laboratory Block at Lwombei Secondary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.146,556,743 in respect of transfers to other government units which includes transfers to secondary schools' amount of Kshs.39,600,000. Out of this balance, an amount of Kshs.10,000,000 was transferred to Lwombei Secondary School for construction of one storey administration, tuition and laboratory block. However, a physical Inspection in the month of December 2024 revealed the following irregularities;

- i. The water had stagnated on the ground floor with algae covering the walls up to the first-floor ring beam.
- ii. There was also water seepage beneath the ground floor.
- iii. A letter dated 8 August 2023 from the contractor to the school's principal for request to review the contract cost due to variations done on site did not indicate quantified variations of works and that approval of the variations had not been sought .

In the circumstances, value for money on the expenditure incurred on the project 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Update the Fixed Assets Register

Annex 4 to the financial statements reflects a summary of non-current assets register with historical cost of Kshs.14,160,235. However, review of fixed assets register revealed that

the register does not support the balances reported in the Summary of Fixed Asset Register reported in Annex 4 to the financial statement.

In the circumstances, the accuracy of the Summary of Fixed Asset register balance of Kshs.14,160,235 could not be confirmed.

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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

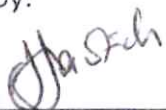
*National Government Constituencies Development Fund (NGCDF)
Hamisi Constituency
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7. Statement of Receipts and Payments for the Year Ended 30th June 2024

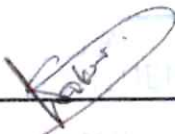
	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	217,832,745	88,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		217,832,745	88,000,000
Payments			
Compensation of Employees	4	6,808,255	5,112,420
Committee expenses	5	4,385,000	4,383,700
Use of Goods and Services	6	7,416,783	4,668,761
Transfers to Other Government Units	7	146,556,743	47,863,281
Other Grants and Transfers	8	46,416,705	38,778,763
Acquisition of Assets	9	2,941,085	-
Other Payments	10	3,475,000	-
Total Payments		217,999,570	100,806,925
Surplus/(Deficit)		(166,825)	(12,806,925)

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

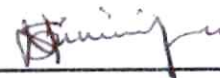
The Constituency financial statements were approved by the NGCDFC on 30/12 2024 and signed by:



Chairman NG-CDF
Committee
Name: Dr. Isaiah K. Rotich



Fund Accountant Manager
Name: Mr. Silverius Wakoli



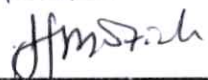
National Sub-County
Accountant
Name: Mrs. Susan Simiyu
ICPAK M/No: 17148


National Government Constituencies Development Fund (NGCDF)
 Hamisi Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

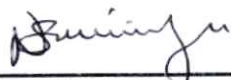
8. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	12,147,891	12,314,716
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		12,147,891	12,314,716
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		12,147,891	12,314,716
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)		-	-
Net Financial Assets (A-B)		12,147,891	12,314,716
Represented By			
Fund Balance B/Fwd	15	12,147,891	25,121,641
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(166,825)	(12,806,925)
Net Financial Position		12,147,891	12,314,716

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 30/12/2024 and signed by:


 Chairman NG-CDF
 Committee
 Name: Dr. Isaiah K. Rotich


 Fund Accountant Manager
 Name: Mr. Silverius Wakoli
 P. O. Box 50309,
 Kajiado


 National Sub-County
 Accountant
 Name: Mrs. Susan Simiyu
 ICPAK M/No: 17148

*National Government Constituencies Development Fund (NGCDF)
Hamisi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

9. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	217,832,745	88,000,000
Other Receipts	3	-	-
Total Receipts		217,832,745	88,000,000
Payments			
Compensation of Employees	4	6,808,255	5,112,420
Committee Expenses	5	4,385,000	4,383,700
Use of Goods and Services	6	7,416,783	4,668,761
Transfers to Other Government Units	7	146,556,743	47,863,281
Other Grants and Transfers	8	46,416,705	38,778,763
Other Payments	10	3,475,000	-
Total Payments		215,058,486	100,806,925
Total Receipts Less Total Payments		2,774,259	(12,806,925)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		2,774,259	(12,806,925)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,941,085)	-
Net Cash Flows from Investing Activities		(2,941,085)	-
Net Increase in Cash & Cash Equivalent		(166,825)	(12,806,925)
Cash & Cash Equivalent at Start of the Year	11	12,314,716	25,121,641
Cash & Cash Equivalent at End of the Year	11	12,147,891	12,314,716

10. Summary Statement of Appropriation for the Year Ended 30th June 2024

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 %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	205,444,724	12,314,716	70,832,745	288,592,185	230,147,461	58,444,724	80%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	205,444,724	12,314,716	70,832,745	288,592,185	230,147,461	58,444,724	80%
Payments							
Compensation of Employees	6,630,000	2,477,580	-	9,107,580	6,808,255	2,299,325	75%
Committee Expenses	4,148,000	64,300	258,327	4,470,627	4,385,000	85,627	98%
Use of Goods and Services	6,575,879	933,084	100,500	7,609,463	7,416,783	192,680	97%
Transfers to Other Government Units	144,225,062	5,519,225	59,400,000	209,144,287	146,556,743	62,587,544	70%
Other Grants and Transfers	41,265,783	1,389,752	9,073,918	51,729,453	46,416,705	5,312,748	90%
Acquisition of Assets	1,100,000	1,930,775	-	3,030,775	2,941,085	89,690	97%
Other Payments	1,500,000	-	2,000,000	3,500,000	3,475,000	25,000	99%
Funds Pending Approval**	-	-	-	-	-	-	-
Totals	205,444,724	12,314,716	70,832,745	288,592,185	217,999,570	70,592,615	76%

National Government Constituencies Development Fund (NGCDF)

Hamisi Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Note:

- ❖ The adjustments column is the Cash book opening balance as at 1st July 2023 of Kshs. 12,314,716
- ❖ The utilization difference of Kshs. 58,444,724 is the amount owing to the Constituency as at 30th June 2024.
- ❖ The unutilized funds of Kshs. 70,592,615 is the Cashbook balance as at 30th June 2024 of Kshs. 12,147,891 and the amounting owing to the Constituency of Kshs. 58,444,724
- ❖ The underutilization on Compensation of Employees and Transfer to Other Government Units was as a result of late disbursement of funds to the Constituency.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	70,592,615
Less undisbursed funds receivable from the Board as at 30 th June 2024	58,444,724
	12,147,891
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	12,147,891

11. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

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			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,630,000	2,477,580	-	9,107,580	6,808,255	2,299,325
1.2 Committee allowances	1,698,000	64,300	-	1,762,300	1,748,000	14,300
1.3 Use of goods and services	3,245,879	930,013	-	4,175,892	4,119,833	56,059
Sub-total	11,573,879	3,471,893	-	15,045,772	12,676,088	2,369,684
2.0 Monitoring and evaluation						
2.1 Capacity building	2,380,000	-	100,500	2,480,500	2,425,850	54,650
2.2 Committee allowances	2,450,000	-	-	2,450,000	2,387,000	63,000
2.3 Use of goods and services	950,000	3,071	-	953,071	871,100	81,971
Sub-total	5,780,000	3,071	100,500	5,883,571	5,683,950	199,621
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1	-	-	258,327	258,327	250,000	8,327

*National Government Constituencies Development Fund (NGCDF)
Hamisi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
		Kshs	Kshs			
4.0 Emergency						
4.1 Primary Schools						
Gavudunyi Primary School	-	-	-	-	1,500,000	-
Itovo Primary School	-	-	-	-	2,000,000	-
Jeptulu Primary School	-	-	-	-	100,000	-
Gambaragai ADC Pri. School	-	-	-	-	100,000	-
Kapsaoi Primary School	-	-	-	-	2,500,000	-
Muhudu Primary School	-	-	-	-	75,000	-
Kapsaoi Primary School	-	-	-	-	500,000	-
Jebrongo Primary School	-	-	-	-	100,000	-
Friends Kaimosi Special School	-	-	-	-	1,500,000	-
Bishop Chabuga ADC School	-	-	-	-	400,000	-
Banja Muslim Primary School	-	-	-	-	100,000	-
Kapsoi Primary School	-	-	-	-	100,000	-
Gimomoi Primary School	-	-	-	-	100,000	-
Cheptembu Primary School	-	-	-	-	200,000	-
Gisambai Primary School	-	-	-	-	500,000	-
Mukisangula Primary School	-	-	-	-	100,000	-

*National Government Constituencies Development Fund (NGCDF)
Hamisi Constituency
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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			
		Kshs	Kshs			
Jeviriri Primary School	-	-	-	-	100,000	-
Madeya Primary School	-	-	-	-	100,000	-
Shamakhokho Primary School	-	-	-	-	100,000	-
Kaptieni Primary School	-	-	-	-	100,000	-
FADU exhausters	-	-	-	-	400,000	-
4.2 Secondary schools						
Gamalenga Secondary School	-	-	-	-	300,000	-
Bishop Sulumeti Girls - Hamisi	-	-	-	-	100,000	-
Bumira Secondary School	-	-	-	-	100,000	-
4.3 Tertiary institutions						
	-	-	-	-	-	-
4.4 Security projects						
Gambogi Police Station	-	-	-	-	363,000	-
4.5 Unutilized Emergency	10,152,526	1,069,026	431,595	11,653,147	-	-
Sub-total	10,152,526	1,069,026	431,595	11,653,147	11,538,000	115,147

National Government Constituencies Development Fund (NGCDF)

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	15,000,000	261,086	1,738,914	17,000,000	16,939,089	60,911
5.3 Tertiary Institutions	10,000,000	-	1,903,409	11,903,409	7,964,229	3,939,180
5.4 Universities	1,000,000	58,414	-	1,058,414	40,000	1,018,414
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	26,000,000	319,500	3,642,323	29,961,823	24,943,318	5,018,505
6.0 Sports						
6.1	-	1,226	3,000,000	3,001,226	2,922,130	79,096
6.2						
Sub-total	-	1,226	3,000,000	3,001,226	2,922,130	79,096
7.0 Environment						
7.1 Givole Primary School	-	-	1,000,000	1,000,000	1,000,000	-
7.2 Givole Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
7.3 Simbi Primary School	100,000	-	-	100,000	-	100,000
Sub-total	100,000	-	2,000,000	2,100,000	2,000,000	100,000

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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			
		Kshs	Kshs			
8.0 Primary Schools Projects (List all the Projects)						
8.1 Bahati Primary School	1,000,000	-	-	1,000,000	-	1,000,000
8.2 Banja Muslim Prim. School	2,400,000	-	1,000,000	3,400,000	1,000,000	2,400,000
8.3 Bumira Primary School	3,000,000	-	-	3,000,000	2,500,000	500,000
8.4 Bumuyange Prim. School	1,746,733	-	-	1,746,733	1,000,000	746,733
8.5 Butiti Primary School	2,000,000	-	-	2,000,000	700,000	1,300,000
8.6 Buyangu Primary School	2,400,000	-	-	2,400,000	-	2,400,000
8.7 Chebunaywa Prim. School	3,000,000	-	-	3,000,000	-	3,000,000
8.8 Cheptech Primary School	1,500,000	-	-	1,500,000	1,500,000	-
8.9 Egemeni Primary School.	3,000,000	-	4,000,000	7,000,000	7,000,000	-
8.10 Galona Primary School	1,800,000	-	-	1,800,000	1,200,000	600,000
8.11 Gamalenga Prim. School	7,000,000	-	-	7,000,000	7,000,000	-
8.12 Gamuguywa Prim. School	-	500,000	-	500,000	500,000	-
8.13 Gidimo Primary School	2,400,000	-	-	2,400,000	1,200,000	1,200,000
8.14 Gimarakwa Prim. School	2,346,733	-	-	2,346,733	1,500,000	846,733
8.15 Gimarian Primary School.	3,000,000	400,000	7,000,000	10,400,000	10,000,000	400,000
8.16 Givogi Primary School	2,300,000	-	1,400,000	3,700,000	3,700,000	-
8.17 Givole Primary School	700,000	-	-	700,000	-	700,000
8.18 Givudemesi Prim. School	1,000,000	-	-	1,000,000	1,000,000	-

National Government Constituencies Development Fund (NGCDF)

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.19 Ikonza ADC Prim. School	5,000,000	-	2,450,000	7,450,000	6,000,000	1,450,000
8.20 Isikhi Primary School	3,000,000	-	3,000,000	6,000,000	3,000,000	3,000,000
8.21 Jebrongo Primary School	3,000,000	-	5,000,000	8,000,000	5,000,000	3,000,000
8.22 Jepkoyai Primary School	600,000	-	-	600,000	600,000	-
8.23 Jeptorol Primary School	1,850,000	-	-	1,850,000	1,850,000	-
8.24 Jeptulu Primary School	8,000,000	-	-	8,000,000	7,000,000	1,000,000
8.25 Kaimosi Demo Primary School	1,500,000	-	-	1,500,000	1,500,000	-
8.26 Kakubudu Prim. School	2,000,000	-	-	2,000,000	2,000,000	-
8.27 Kamuluguywa Primary School	2,000,000	-	-	2,000,000	-	2,000,000
8.28 Kapchemgung Pri. School	265,000	-	-	265,000	265,000	-
8.29 Kapchorwa Prim. School	2,946,733	-	-	2,946,733	-	2,946,733
8.30 Kapkoi Primary School	-	-	1,000,000	1,000,000	1,000,000	-
8.31 Kapkoi Primary School Road	-	-	150,000	150,000	-	150,000
8.32 Kapsaoi Primary School	2,000,000	-	-	2,000,000	-	2,000,000
8.33 Kapsegeli Primary School	1,200,000	-	-	1,200,000	1,200,000	-
8.34 Kapsoi Primary School	1,000,000	-	500,000	1,500,000	500,000	1,000,000
8.35 Kapsotik Primary School	1,000,000	-	-	1,000,000	1,000,000	-
8.36 Kaptieni Primary School	-	-	2,000,000	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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.37 Kimarani Primary School	1,000,000	-	-	1,000,000	1,000,000	-
8.38 Kinu Primary School	1,000,000	-	1,000,000	2,000,000	1,000,000	1,000,000
8.39 Kipsigor Primary School	1,500,000	-	-	1,500,000	1,500,000	-
8.40 Kitambazi Prim. School	-	500,000	-	500,000	-	500,000
8.41 Logere Primary School	1,303,000	-	2,000,000	3,303,000	2,000,000	1,303,000
8.42 Logere Primary School	1,000,000	-	1,000,000	2,000,000	1,000,000	1,000,000
8.43 Luther Primary School	2,400,000	-	-	2,400,000	-	2,400,000
8.44 Madeya Primary School	-	-	1,000,000	1,000,000	1,000,000	-
8.45 Mahanga Prim. School	2,400,000	-	-	2,400,000	-	2,400,000
8.46 Malinda Primary School	1,750,000	-	1,000,000	2,750,000	2,750,000	-
8.47 Muhaya Primary School	3,150,738	-	-	3,150,738	3,100,000	50,738
8.48 Mukisangula Prim.School	1,200,000	-	-	1,200,000	541,743	658,257
8.49 Musasa Primary School	2,000,000	-	3,000,000	5,000,000	3,000,000	2,000,000
8.50 Museywa Primary School	-	-	1,350,000	1,350,000	1,350,000	-
8.51 Musunji Primary School	3,073,625	-	-	3,073,625	3,000,000	73,625
8.52 Mutave Primary School	2,800,000	-	-	2,800,000	2,800,000	-
8.53 Muyere Primary School	-	500,000	-	500,000	-	500,000
8.54 Mwanzo ADC Pri School	900,000	-	-	900,000	-	900,000
8.55 Saride Primary School	-	-	1,000,000	1,000,000	1,000,000	-

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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			
		Kshs	Kshs			
8.56 Senende Primary School	2,600,000	-	1,000,000	3,600,000	2,000,000	1,600,000
8.57 Simbi Primary School Road	-	-	150,000	150,000	-	150,000
8.58 Shamalago Prim. School	2,700,000	-	2,000,000	4,700,000	3,000,000	1,700,000
8.59 Virembe Primary School	1,200,000	-	-	1,200,000	1,200,000	-
8.60 Virembe Primary School	3,092,500	-	-	3,092,500	2,000,000	1,092,500
8.61 Viyalo Primary School	-	1,000,000	-	1,000,000	1,000,000	-
Sub-total	111,025,062	2,900,000	42,000,000	155,925,062	106,956,743	48,968,319
9.0 Secondary Schools Projects (List all the Projects)						
9.1 George Khaniri Sec. Jepkoyai	1,000,000	69,225	1,200,000	2,269,225	2,200,000	69,225
9.2 Gimarian Sec. School	3,700,000	-	1,000,000	4,700,000	2,700,000	2,000,000
9.3 Gimengwa Sec. School	-	950,000	1,200,000	2,150,000	-	2,150,000
9.4 Kapsotik Secondary School	1,500,000	-	3,000,000	4,500,000	4,000,000	500,000
9.5 Lwombei Sec. School	5,000,000	-	10,000,000	15,000,000	11,000,000	4,000,000
9.6 St. Veronica Girls - Kimarani.	-	800,000	1,000,000	1,800,000	1,100,000	700,000
9.7 Chepsaga Sec. School.	-	800,000	-	800,000	-	800,000
9.8 St. Annes Buyangu Girls	2,000,000	-	-	2,000,000	1,500,000	500,000

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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			
		Kshs	Kshs			
9.9 Kaimosi Demo Sec. School	2,000,000	-	-	2,000,000	2,000,000	-
9.10 Muhaya Sec. School	2,900,000	-	-	2,900,000	1,000,000	1,900,000
9.11 Kapchemgung Sec. School	2,100,000	-	-	2,100,000	2,100,000	-
9.12 Muhudu Sec. School	8,000,000	-	-	8,000,000	8,000,000	-
9.13 Muhudu Sec. School	4,000,000	-	-	4,000,000	4,000,000	-
9.14 Kitagwa Sec. School	1,000,000	-	-	1,000,000	-	1,000,000
Sub-total	33,200,000	2,619,225	17,400,000	53,219,225	39,600,000	13,619,225
10.0 Tertiary institutions Projects (List all the Projects)						
10.1	-	-	-	-	-	-
10.2	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
11.1 Gambogi Police Station	5,013,257	-	-	5,013,257	5,013,257	-
11.2						
Sub-total	5,013,257	-	-	5,013,257	5,013,257	-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	-	400,000	-	400,000	315,310	84,690

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.2 Construction of CDF office	-	1,030,775	-	1,030,775	1,030,775	-
12.3 Purchase of furniture and equipment	-	500,000	-	500,000	500,000	-
12.4 Purchase of computers	-	-	-	-	-	-
12.5 Installation of Solar System	1,100,000	-	-	1,100,000	1,095,000	5,000
Sub-total	1,100,000	1,930,775	-	3,030,775	2,941,085	89,690
13.0 Others						
13.1 Strategic Plan	1,500,000	-	2,000,000	3,500,000	3,475,000	25,000
13.2 Innovation Hub	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-
Sub-total	1,500,000	-	2,000,000	3,500,000	3,475,000	25,000
Total	205,444,724	12,314,716	70,832,745	288,592,185	217,999,570	70,592,615

12. 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;

- Receivables that include imprests
- Payables that include 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-Hamisi 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. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. Cash and Cash Equivalents

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

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. 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 2023 for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period 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, restate 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.

16. 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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13. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
Normal Allocation	Kshs	Kshs
AIE NO. B185062	-	7,000,000
AIE NO. B185339	-	6,000,000
AIE NO. B185602	-	15,000,000
AIE NO. B185892	-	5,000,000
AIE NO. B206349	-	12,000,000
AIE NO. B205733	-	12,000,000
AIE NO. B205995	-	16,000,000
AIE NO. B207860	-	15,000,000
AIE NO. B214265	70,832,745	-
AIE NO. B0225022	30,000,000	-
AIE NO. B0225348	17,000,000	-
AIE NO. B0226327	30,000,000	-
AIE NO. B226408	30,000,000	-
AIE NO. B233877	40,000,000	-
	-	
TOTAL	217,832,745	88,000,000

2. Proceeds From Sale of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

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3. Other Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
TOTAL	-	-

4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,483,000	3,553,140
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	2,053,440	1,421,040
Employer Contributions Compulsory national social security schemes	209,820	138,240
Employer Contributions Compulsory Housing levy	61,995	-
Employer Contributions National Industrial Training Authority	-	-
TOTAL	6,808,255	5,112,420

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5. Committee Expenses

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	1,748,000	1,698,700
Other committee expenses	2,387,000	1,855,000
Sub total	4,135,000	3,553,700
B. Constituency Oversight Committee		
Allowances	-	285,500
Other committee expenses	250,000	544,500
Sub total	250,000	830,000
Total (A+B)	4,385,000	4,383,700

6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Utilities, supplies and services	73,185	62,000
Communication, supplies and services	372,920	69,600
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,425,850	1,895,200
Hospitality supplies and services	500,000	110,000
Insurance costs	164,025	372,961
Specialized materials and services	-	-
Office and general supplies and services	2,901,900	1,765,000
Fuel, oil & lubricants	550,000	150,000
Bank Charges	-	-
Other operating expenses	-	200,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	378,903	44,000
Other operating expenses	50,000	-
Total	7,416,783	4,668,761

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7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	106,956,743	32,663,281
Transfers To Secondary Schools	39,600,000	15,200,000
Transfers To Tertiary Institutions	-	-
Total	146,556,743	47,863,281

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	16,939,089	19,182,748
Bursary – tertiary institutions	7,964,229	3,760,070
Bursary – special schools	40,000	985,945
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	5,013,257	7,600,000
Sports projects	2,922,130	-
Environment projects	2,000,000	1,200,000
Emergency projects	11,538,000	6,050,000
Roads projects	-	-
Total	46,416,705	38,778,763

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9. Acquisition Of Assets

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,030,775	-
Purchase of Vehicles and Other Transport Equipment	315,310	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	500,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	1,095,000	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	2,941,085	-

10. Other Payments

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	3,475,000	-
ICT Hub	-	-
Total	3,475,000	-

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11. Cash and Cash Equivalents

Name of Bank and Account No.	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Kenya Commercial Bank, A/C no. , 1102380598 Mbale Branch. (Operation account)</i>	12,147,891	12,314,716
<i>Operation account pending closure (N/A)</i>	-	-
<i>Equity Bank Limited, A/C no. 0960285033842 Mbale Branch. (Deposit account)</i>	-	-
Total	12,147,891	12,314,716
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations	-	-
Total	-	-

12. Outstanding Imprests

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

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13. Retention

	<i>2023-2024</i>	<i>2022-2023</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

	Insert Current FY	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

14. Gratuity

	<i>2023-2024</i>	<i>2022-2023</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

15. Fund Balance B/F

	(1 st July 2023-1)	(1 st July 2022-2)
	Kshs	Kshs
Bank accounts	12,314,716	25,121,641
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	12,314,716	25,121,641

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others	-	-	-
Total	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

	<i>2023-2024</i>	<i>2022-2023</i>
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	<i>2023-2024</i>	<i>2022-2023</i>
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

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19.3: Unutilized Fund (See Annex 3)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Compensation of employees	2,299,325	2,477,580
Committee expense	85,627	322,627
Use of goods and services	192,680	533,584
Amounts due to other Government entities	62,587,544	64,919,225
Amounts due to other grants and other transfers	5,312,748	10,963,670
Acquisition of assets	89,690	1,930,775
Other Payments (Strategic plan)	25,000	2,000,000
Funds pending approval	-	-
Total	70,592,614	83,147,461

19.4: PMC account balances (See Annex 5)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
PMC account balances	13,214,762	3,968,396
Total	13,214,762	3,968,396

19.5 Related Party Transactions

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,748,000	1,698,700
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	217,832,745	88,000,000
Total	219,580,745	89,698,700

14. 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.	-	-	-	-	
Sub-Total	-	-	-	-	
Construction of civil works					
3.	-	-	-	-	
4.	-	-	-	-	
5.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of goods					
6.	-	-	-	-	
7.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of services					
8.	-	-	-	-	
Sub-Total	-	-	-	-	
Grand Total	-	-	-	-	

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff		-	-	-
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Compensation of employees	Payments of staff salaries & Gratuity	2,299,325	2,477,580	
Committee Expenses	Payment of Members allowances	77,300	64,300	
Use of goods & services	payment for goods and services	192,680	1,033,584	
Constituency Oversight Committee Expenses	Cater for COC expenses	8,327	258,327	
Amounts due to other Government entities				
a) Primary School Projects				
Bahati Primary School	Purchase of Land	1,000,000	-	
Banja Muslim Primary School	Construct 2No. Classrooms	2,400,000	1,000,000	
Bishop Chabuga ADC Primary	Classroom construction	-	1,000,000	
Bumira Primary School	Ongoing construction of 8No. Classrooms	500,000	-	
Bumuyange Primary School	Ongoing renovation of computer laboratory	746,733	-	
Butiti Primary School	Ongoing renovation of 4No. Classrooms	1,300,000	-	
Buyangu Primary School	Renovation of classrooms	2,400,000	-	
Chebunaywa Primary School	Construct 3No. Classrooms	3,000,000	-	
Egemeni Primary School	Construct 8 classrooms	-	4,000,000	
Galona Primary School	Renovation of classrooms	600,000	-	

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Name	Brief Transaction Description	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Gamuguywa Primary School	Renovation of classrooms	-	500,000	
Gidimo Primary School	Ongoing construction of 2No. Classrooms	1,200,000	-	
Gimarakwa Primary School	Ongoing Construction of classrooms	846,733	-	
Gimarian Primary School.	Renovation of classroom	400,000	7,400,000	
Givogi Primary School	Dormitory	-	1,400,000	
Givole Primary School	Construction of exhaustible pit latrine	700,000	-	
Ikonza ADC Primary School	Ongoing construction of storeyed tuition block	1,450,000	2,450,000	
Isikhi Primary School	Renovation of classrooms	3,000,000	3,000,000	
Jebrongo Primary School	Ongoing construction of storeyed tuition block	3,000,000	5,000,000	
Jeptulu Primary School	Ongoing construction of storeyed tuition block	1,000,000	-	
Kamuluguywa Primary School	Construction of 2 No. classrooms	2,000,000	-	
Kapchorwa Primary School	Construction of 2 No. classrooms	2,946,733	-	
Kapkoi Primary School	Classroom construction	-	1,000,000	
Kapkoi Primary School	Road maintenance	150,000	150,000	
Kapsaoi Primary School	Construction of 2 No. classrooms	2,000,000		
Kapsoi Primary School	Renovation of classrooms	1,000,000	500,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Kaptieni Primary School	Classrooms construction	-	2,000,000	
Kinu Primary School	Renovation of classrooms	1,000,000	1,000,000	
Kitambazi Primary School	Renovation of classrooms	500,000	500,000	
Logere Primary School	Completion of Administration block	1,303,000	2,000,000	
Logere Primary School	Completion of classrooms	1,000,000	1,000,000	
Luther Primary School	Construction of 2 No. classrooms	2,400,000	-	
Madeya Primary School	Renovation of classrooms	-	1,000,000	
Mahanga Primary School	Construction of 2 No. classrooms	2,400,000	-	
Malinda Primary School	Renovation of classrooms	-	1,000,000	
Muhaya Primary School	Construction of 2 No. classrooms	50,738	-	
Mukisangula Primary School	Construction of ablution block	658,257	-	
Musasa Primary School	Construction of 2 No. classrooms	2,000,000	3,000,000	
Museywa Primary School	Renovation of classrooms	-	1,350,000	
Musunji Primary School	Construction of 2 No. classrooms	73,625	-	
Muyere Primary School	Renovation of classroom	500,000	500,000	
Mwanzo ADC Pri School	Land purchase	900,000	-	
Saride Primary School	Renovation of classrooms	-	1,000,000	
Senende Primary School	Renovation of	1,600,000	1,000,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
	Administration block			
Shamalago Primary School	Renovation of classrooms	1,700,000	2,000,000	
Simbi Primary School	Road maintenance	150,000	150,000	
Virembe Primary School	Renovation of classrooms	1,092,500	-	
b) Secondary School Projects				
George Khaniri Sec. Jepkoyai	Ongoing construction of storeyed tuition block	69,225	1,269,225	
Gimarian Secondary School	Completion of Administration block	2,000,000	1,000,000	
Gimengwa Secondary School	Construction of bathrooms	2,150,000	2,150,000	
Kapsotik Secondary School	Ongoing construction of library	500,000	3,000,000	
Lwombei Secondary School	Ongoing construction of storeyed tuition block	4,000,000	10,000,000	
St. Veronica Girls - Kimarani.	Completion of Administration block	700,000	1,800,000	
Chepsaga Secondary School.	Construction of ablution block	800,000	800,000	
Muhaya Secondary School	Administration block	1,900,000	-	
St. Annes Buyangu Girls	Ongoing renovation of classrooms	500,000	-	
Kitagwa Secondary School	Construction of 1No. Classroom	1,000,000	-	
Sub-Total		62,587,544	64,919,225	

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Name	Brief Transaction Description	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Amounts due to other grants and other transfers				
a) Sports				
Sports	Sports tournament	79,096	3,001,226	
b) Bursary and Social Security				
Bursary Secondary School	Bursary for needy students	60,911	2,000,000	
Bursary Tertiary Institutions	Bursary for needy students	3,939,180	1,903,409	
Bursary Special School	Bursary for students with special needs	1,018,414	58,414	
c) Environment Projects				
Givole Primary School	Construct ablution block	-	1,000,000	
Givole Secondary School	Construct ablution block	-	1,000,000	
Simbi Primary School	Plant Indigenous trees	100,000	-	
d) Emergency				
Emergency	Cater for unforeseen occurrences	115,147	1,500,621	
Sub-Total		5,312,748	10,463,670	
Acquisition of assets				
Motor Vehicles (including motorbikes)	Purchase of Motorbike	84,690	400,000	
Construction of Modern ablution block	Construction of Modern Ablution block	-	1,030,775	

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Name	Brief Transaction Description	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Hamisi NG-CDF Office	Purchase of furniture & fittings	-	500,000	
Purchase of Solar Backup system	Purchase and Installation of Solar Backup Systems	5,000	-	
Sub-Total		89,690	1,930,775	
Others				
Strategic Plan	Preparation of 5-year strategic plan	25,000	2,000,000	
Sub-Total		25,000	2,000,000	
Funds pending approval				
-	-	-	-	
Grand Total		70,592,615	83,147,461	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	4,700,000	1,030,775	-	5,730,775
Transport equipment	5,900,000	315,310	-	6,215,310
Office equipment, furniture and fittings	588,000	500,000	-	1,088,000
ICT Equipment, Software and Other ICT Assets	31,150	-	-	31,150
Other Machinery and Equipment	-	1,095,000	-	1,095,000
Intangible assets	-	-	-	-
Total	11,219,150	2,941,085	-	14,160,235

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance Current 2023-2024	Bank Balance Comparative FY 2022-2023
Ass. Chief Office Kipchekwen	KCB Mbale	1287203582	389	389
Bahati Primary School	KCB Mbale	1206718412	514	514
Banja Muslim Primary School	KCB Serem	1126380296	14,819	3,819
Bishop Chabuga ADC Primary	KCB Mbale	1298445248	3,242	50,609
Bishop Sulumeti Girls - Hamisi	KCB Serem	1280326077	305	365
Bumbo Primary School	KCB Serem	1258041197	443	443
Bumira Primary School	KCB Serem	1266390693	2,744	-
Bumuyange Primary School	KCB Serem	1328353486	2,475	-
Bumuyange Secondary School	KCB Mbale	1200684737	48,512	112,677
Butiti Primary School	KCB Serem	1265832129	1,504	3,225
Buyangu Primary School	KCB Mbale	1166959996	-	62
Chebunaywa Primary School	KCB Mbale	1287026966	275	354
Chebunaywa Secondary School	KCB Mbale	1260682447	-	354
Chepsaga Primary School	KCB Mbale	1111134030	1,087	4,763
Cheptech Primary School	KCB Serem	1257224433	7,857	947
Cheptembu Primary School	KCB Serem	1171212607	4,757	-
DCC Hamisi	KCB Mbale	1208679031	2,465	44,690

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PMC	Bank	Account number	Bank Balance Current 2023-2024	Bank Balance Comparative FY 2022-2023
Dr. Gimose Ikonza ADC Primary	KCB Mbale	1316832481	1,179,452	-
Dr. Gimose Sec School Jeviriri	KCB Mbale	1166786706	3,260	16,098
Dr. Maurice Dangana Secondary	KCB Mbale	1255372516	-	430
Egemeni Primary School	KCB Serem	1210821133	325,777	260
Friends Kaimosi Primary School	KCB Mbale	1167036670	18,409	18,409
Friends Kaimosi Special	KCB Serem	1325233781	5,110	-
Friends Primary School Givogi	KCB Mbale	1235866351	-	1,513
Galona Primary School	KCB Mbale	1327409917	8,739	-
Gamalenga Primary School	KCB Mbale	1168511917	328,854	2,819
Gamalenga Secondary School	KCB Mbale	1327047497	3,830	17,628
Gambaragai ADC Primary	KCB Mbale	1266250360	1,497	1,623
Gambogi Police Station	KCB Mbale	1294913522	4,511	470
Gamoi Secondary School	KCB Mbale	1147423229	-	171
Gamuguywa Primary School	KCB Mbale	1131121740	2,995	-
Gavudunyi Primary School	KCB Mbale	1314516973	3,594	-
George Khaniri Sec. Jepkoyai	KCB Mbale	1274572053	1,238	87
Gidagadi Primary School	KCB Mbale	1272997456	-	1,058
Gidagadi Secondary School	KCB Mbale	1276717873	-	69

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PMC	Bank	Account number	Bank Balance Current 2023- 2024	Bank Balance Comparative FY 2022-2023
Gidimo Primary School	KCB Mbale	1126220779	63,315	815
Gimarakwa Primary School	KCB Mbale	1238624855	161,803	-
Gimarian Primary School	KCB Mbale	1314587196	887,715	-
Gimarian Secondary School	KCB Mbale	1327047497	3,830	17,975
Gimegwa Primary School	KCB Mbale	1271216612	-	656
Gimengwa Secondary School	KCB Mbale	1101794909	5,744	5,744
Gimomoi Primary School	KCB Mbale	1101936290	768	968
Gisambai Primary School	KCB Mbale	1294776770	1,849	1,849
Givavei Friends for the deaf	KCB Mbale	1266279563	3,265	9,904
Givogi Primary School	KCB Serem	1277193088	820,220	13,312
Givole Primary School	KCB Mbale	1112506136	5,462	3,583
Givole Secondary School	KCB Mbale	1296568385	867	502
Givudemesi Primary School	KCB Mbale	1327384256	50,829	-
Goibei Primary School	KCB Mbale	1103652745	897	2,819
Isikhi Primary School	KCB Mbale	1317656504	1,627	-
Itiengere Primary School	KCB Mbale	1101936703	-	197
Itovo Primary School	KCB Mbale	1116181452	1,298	1,444
Ivola Primary School	KCB Mbale	1101799617	5,482	8,872

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PMC	Bank	Account number	Bank Balance Current 2023-2024	Bank Balance Comparative FY 2022-2023
Jamulongoji Primary School	KCB Mbale	1101842903	-	815
Jeblabuk Primary School	KCB Mbale	1109395337	985	2,393
Jebrongo Primary School	KCB Mbale	1102263486	1,752,119	41,690
Jepkoyai Primary School	KCB Mbale	1327410192	3,975	-
Jeptorol Primary School	KCB Mbale	1112203516	4,872	2,372
Jeptulu Primary School	KCB Serem	1329060806	697,950	-
Jinjini Primary School	KCB Mbale	1260971821	12,140	30,389
Kabinjari Primary School	KCB Serem	1271844508	5,682	7,058
Kaimosi Demo Primary School	KCB Serem	1173505288	854	-
Kaimosi Demo Sec. School	CO-OP BANK	01102462111001	213,675	-
Kakubudu Primary School	KCB Serem	1313665770	3,487	3,975
Kamuluguywa Primary School	KCB Mbale	1124388680	315	315
Kapchemgung Primary School	KCB Mbale	1172733805	2,093	213
Kapchemgung Secondary School	KCB Mbale	1291352864	1,530	4,766
Kapchorwa ADC Primary School	KCB Mbale	1197908056	2,135	2,135
Kapkoi Primary School	KCB	1293930881	50,243	742
Kapsaoi Primary School	CO-OP BANK	01139013530901	5,581	-
Kapsegeli Primary School	KCB Serem	1258772175	285	742

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PMC	Bank	Account number	Bank Balance Current 2023-2024	Bank Balance Comparative FY 2022-2023
Kapsogoro Primary School	KCB Mbale	1125634243	-	275
Kapsoi Primary School	KCB Serem	1160032092	301	422
Kapsotik Primary School	KCB Serem	1271636468	727	1,078
Kapsotik Secondary School	KCB Serem	1109833229	1,002,444	829
Kaptieni Primary School	KCB Serem	1317581954	904	-
Kaptik Primary School	KCB Mbale	1173430970	-	390
Kaptik Secondary School	KCB Mbale	1102282170	-	390
Kaptis Primary School	KCB Mbale	1278238662	655	1,184
Kimarani Primary School	KCB Serem	1278889531	1,050,284	399
Kinu Primary School	KCB Serem	1149111763	228	3,337
Kinu Secondary School	KCB Mbale	1255619007	-	1,073
Kipsigor Primary School	KCB Mbale	1286014344	4,625	1,910
Kisasi Secondary School	KCB Mbale	1296621693	965	1,347
Kitagwa Primary School	KCB Mbale	1287421881	1,387	1,864
Kitagwa Secondary School	KCB Mbale	1261843843	-	297
Kitambazi Primary School	KCB Mbale	1111901767	7,596	8,222
Logere Primary School	CO-OP BANK	01141698120600	1,398	-
Luther Primary School	KCB Mbale	1258638916	121,568	122,728

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PMC	Bank	Account number	Bank Balance Current 2023- 2024	Bank Balance Comparative FY 2022-2023
Lwombei Primary School	KCB Mbale	1102262781	-	702
Lwombei Secondary School	KCB Mbale	1142412571	893,551	-
Madeya Primary School	KCB Mbale	1317656695	2,025	254
Mahanga Primary School	KCB Mbale	1290242844	-	2,784
Makuchi Primary School	KCB Mbale	1258104008	1,166	1,166
Malinda Primary School	KCB Mbale	1109449992	261,449	122,824
Malinda Secondary School	KCB Mbale	1266286187	-	706
Muhaya Primary School	KCB Mbale	1321668740	314,714	-
Muhaya Secondary School	KCB Mbale	1279177616	53,079	64,402
Muhudu Chiefs Office	KCB Mbale	1281617334	-	100
Muhudu Primary School	KCB Serem	1168097495	3,422	3,997
Muhudu Secondary School	KCB Serem	1317249496	2,267,296	54,478
Mukisangula Primary School	KCB Mbale	1287324908	3,253	-
Munzatsi Primary School	KCB Mbale	1168236223	1,050	29,945
Munzatsi Secondary School	KCB Mbale	1179265904	2,168	33,619
Musasa Primary School	KCB Serem	1316698866	501	-
Museywa Primary School	KCB Serem	1102283290	149,706	775
Musiri Primary School	KCB Mbale	1236826809	230	775

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PMC	Bank	Account number	Bank Balance Current 2023-2024	Bank Balance Comparative FY 2022-2023
Musiri Secondary School	KCB Mbale	1260446069	1,256	5,270
Musudzu Primary School	KCB Mbale	1291402225	-	431
Musunji Primary School	KCB Serem	1327384558	10,275	-
Mutave Primary School	KCB Mbale	1115533126	2,791	10
Mutiva Primary School	KCB Mbale	1236647793	1,097	1,097
Muyere Primary School	KCB Mbale	1162318430	1,056	36,673
Mwanzo ADC Primary School	KCB Serem	1238554563	845	845
Nyang'ori Primary School	KCB Mbale	1152617761	34,601	34,601
Saosi Primary School	KCB Serem	1112975497	-	5,471
Saride Primary School	KCB Mbale	1317668278	55,013	-
Senende Primary School	KCB Serem	1111140596	20,478	3,725
Serem Police Station	KCB Serem	1150755873	737	737
Shamalago Primary School	KCB Serem	1319519806	12,651	-
Shaviringa Divisional HQs	KCB Serem	1279452234	737	737
Shikomoli Primary School	KCB Mbale	1114711098	731	731
Shiru Primary School	KCB Serem	1102071307	-	61,855
Shivembe Primary School	KCB Mbale	1314215035	-	61,855
Siekuti Primary School	KCB Mbale	1160502692	305	1,683

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PMC	Bank	Account number	Bank Balance Current 2023- 2024	Bank Balance Comparative FY 2022-2023
Simbi Primary School	KCB Mbale	1101837756	260	1,093
Simbi Secondary School	KCB Mbale	1110450052	3,456	2,813,484
St. Annes Buyangu Girls High	KCB Mbale	1259457818	5,480	-
St. Johns Cheptech Secondary	KCB Serem	1266415181	-	1,979
St. Veronica Sec.School Kimarani	KCB Serem	1135267197	5,688	3,544
Tambua Dos Office	KCB Mbale	1122467451	206	19,610
Virembe Primary School	KCB Serem	1109420021	158,262	-
Zululu Primary School	KCB Mbale	1284836096	603	603
Total			13,214,762	3,968,396

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/KSMRO/AUD/2022-2023-NG-CDF HAMISI/(20)	<p>Note of the financial statements reflects bursaries to secondary schools amount of Kshs. 19,182,748. However, review of bursaries records revealed an amount of Kshs. 118,000 disbursed in respect to award of bursaries to Simbi Secondary School, included in the amount is Kshs. 6,000 awarded for three (3) students who had cleared school fees. Further, an amount of Kshs. 167,000 disbursed to ten (10) secondary schools did not include the list of beneficiaries and their details of admission numbers. In the circumstance, completeness and accuracy of the other grants and transfers totalling Kshs. 19,182,748 and the effectiveness on internal controls on identification and issuance of bursaries could not be confirmed.</p>	<p>On Simbi Secondary School Cheque No. 030442 of Kshs. 118,000, the school principal wrote to the fund manager for replacement of the names as the listed ones had cleared their fees. Attached find communication from the Principal and the Funds Accounts Manager on Annex 1.</p> <p>The students who had no admission number on list were Form Ones students who were to be supported to get admission. The students were later admitted after</p>	Not Resolved	November 2024

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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)
OAG/KSMRO/AUD/2022-2023-NG-CDF HAMISI/(20)	<p>Emphasis of Matter (1) Budgetary Controls and Performance The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs. 183,954,386 and Kshs. 113,121,641 respectively resulting to an under-funding of Kshs. 70,832,745 or 39% of the budget. Similarly, the fund spent Kshs. 100,806,925 against actual receipts of Kshs. 113,121,641 resulting to under-utilization of Kshs. 12,314,716 or 11% of the receipts. The under-funding and under-utilization affected the planned</p>	<p>paying the school fees and got the admission numbers. Attached find sampled copies of payments receipts, report cards and acknowledgement receipts showing their admission numbers on Annex 3</p> <p>The underfunding was resulted of by late disbursement of funds to the Constituency Attached find copies of AIEs B214265 which were received late to the Constituency contributing to the same on Annex 6.</p>	Not Resolved	November 2024

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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)
	activities and may have impacted negatively on service delivery to the public			
OAG/KSMRO/AUD/2022-2023-NG-CDF HAMISI/(20)	<p>(2) Undisbursed Transfers from NG-CDF Board</p> <p>The summary statement of appropriation reflects budget utilisation difference of transfers from NG-CDF Board totalling to Kshs. 70,832,745 this balance relates to transfers which had not been received by close of the financial year.</p> <p>Failure by the CDF Board to remit funds affected planned activities at the Constituency and negatively impacted on service delivery to the public.</p> <p>My opinion is not modified in respect of this matter.</p>	The management has communicated the recommendation to the Board.	Not Resolved	November 2024
	<p>Other Matter</p> <p>Unresolved Prior Year Matters</p> <p>The audit report for the previous year highlighted several issues in respect of the financial statements, lawfulness</p>	The management responded to the issues raised and provided for the evidence requested thus the issues raised	Not Resolved	November 2024

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and effectiveness of public resources, and effectiveness of internal control and governance. Management's report on the progress made in resolving the issues, at Annex 6 indicates that issues related to the financial statements had not been resolved as at 30 June, 2023.</p>	<p>resolved. Attached find the issues raised and the evidence provided on Annex 7</p>		
<p>OAG/KSMRO/AUD/2022-2023-NG-CDF HAMISI/(20)</p>	<p>Basis for Conclusion Failure to use Standard Tender Documents in Procurements Review of contract documents provided for audit revealed that the contract for construction of eight (8) classrooms at Gemeni Primary School was awarded on 28 February, 2019 at a contract sum of Kshs. 14,738,334. Further, another contract for the construction of a two floors tuition block at Dr. Maurice Dang'ana Secondary School was awarded on 19 February 2019 at a contract sum of Kshs. 19,313,550. However, the respective contract agreements did not have sections on general conditions of the contract and special</p>	<p>Hamisi NG-CDF contracts adheres to standard tender documents of procurement of works as per the PPRA and Public Works. The timelines for any project are always provided for in the tender documents. Going forward timelines will be included on contract agreements. Attached find a sample of PPOA report on</p>	<p>Not Resolved</p>	<p>November 2024</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>conditions of the contract. These sections specify the contract period and general conditions for execution of the contract including start and end dates of the contract. This was contrary to section 58 of the Public Procurement and Disposal Act, 2015 which states that (1) An accounting officer of a procuring entity shall use standard procurement and asset disposal documents issued by the Authority in all procurement and asset disposal proceedings. In the circumstances, Management was in breach of the law.</p>	<p>Annex 8</p>		

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 Name: Mr. Silverius M. Wakoli
 Fund Account Manager.
