

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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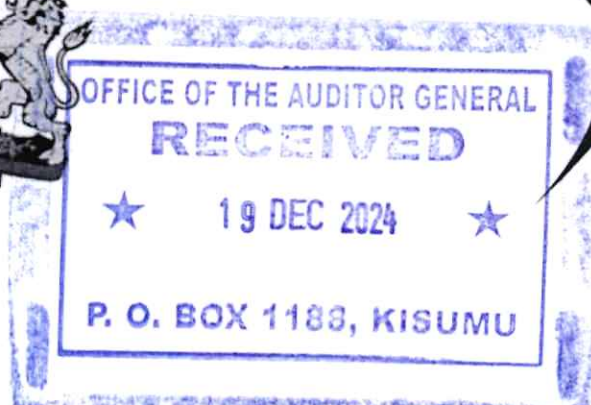
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE	ON 05 MAR 2025
	DAY. Wednesday
TABLED BY:	Hon Owen Bayart OP Deputy Leader of Majority
CLERK-AT THE-TABLE:	Ruth Ngunjo

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – BONDO
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024



Revised 30th June 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
BONDO 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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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 Bondo 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	Jacinta Mitambo
2.	National Sub-County Accountant	Jorim Bolo agola
3.	Chairman NGCDFC	Benard Taxius Lwala
4.	Member NGCDFC	Josephine Achieng Atieno

(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 Bondo 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 Bondo Constituency Headquarters

P.O. Box 21-40601
NG-CDF Building/Next to Jaramogi Oginga Odinga Hall
Behind Bondo Law Court
Bondo (Bondo town)Kenya.

(f) NGCDF Bondo Constituency Contacts

Telephone: (254) 072-399-1589
E-mail: cdfbondo@ngcdf.go.ke
Website: www.bondo.ngcdf.go.ke

(g) NGCDF Bondo Constituency Bankers

1. Bank A. (Operations Account). *Equity Bank - 0750292613226*
Branch
P.O. Box 21-40601
Bondo, Kenya
2. Bank B. (Deposit account). *Bondo constituency .Equity Bank-0750285296664*
Branch
P.O. Box 21-40601
Bondo, Kenya

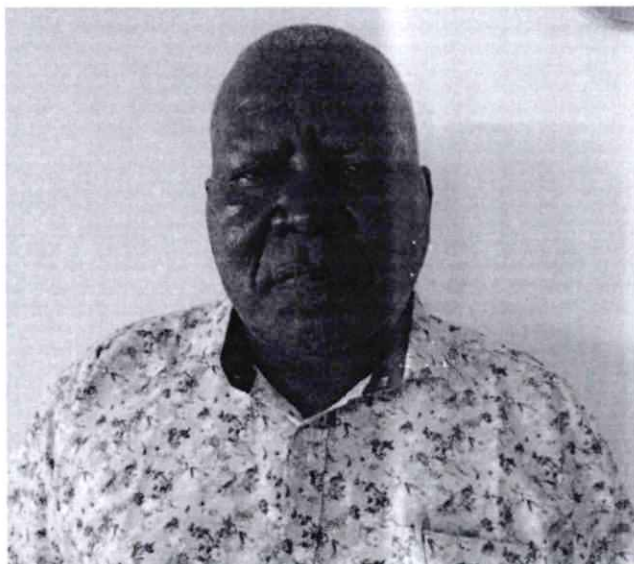
(h) Independent Auditor

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



Mr. Bernard T. Lwala
Chairman, Bondo NG-CDFC

Budget performance

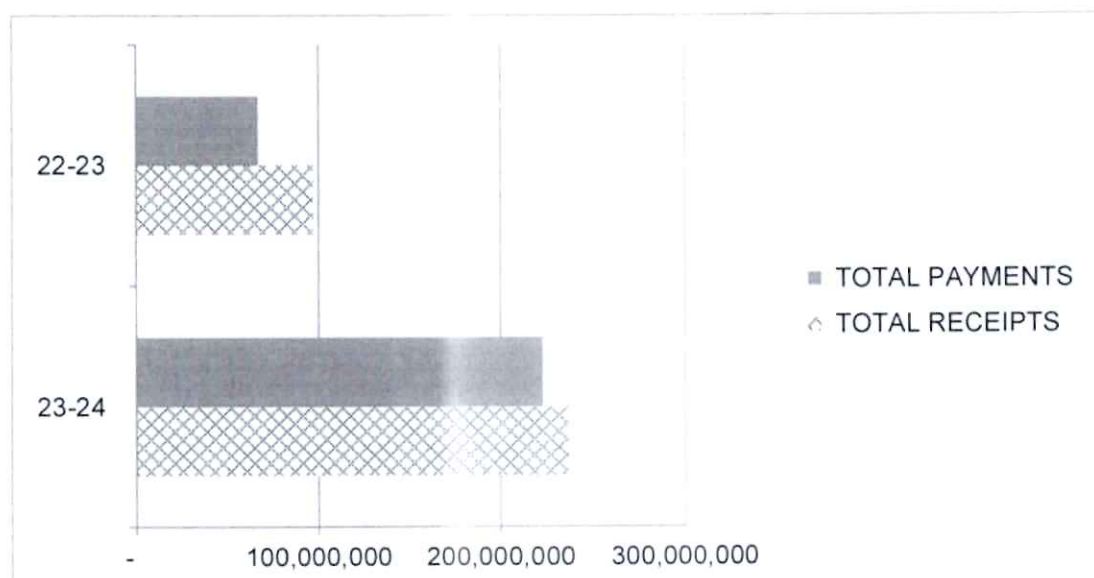
I hereby present the constituency Annual Report and Financial Statements for 2023-2024 during which we recorded a bit lower performance mainly due to late disbursement of funds.

I once again confirm our commitment in achieving the objectives set. We however achieved a general performance of **72.8%** against the previous performance of 95.1%, this was low in comparison. We received a total of Kshs. **236,883,308.00** from the board and balance brought forward was **49,260,341.45** of which Kshs.3, 572,846.00 paid compensation to employees, Kshs.1, 696,823.00 catered for committee allowances and expenditures, Kshs. **3,08,016.00** facilitated activities and operations of the fund, Kshs. **143,583,175.00** facilitated implementation of projects in Primary and Secondary schools, Kshs. **70,159,485.00** facilitated implementation of Emergency, Security, Environment, Sports, NHIF and Bursary.

The performance is hereby summarised as shown below

Summary of the budget performance against actual amounts for current year classification and programme is as shown below;

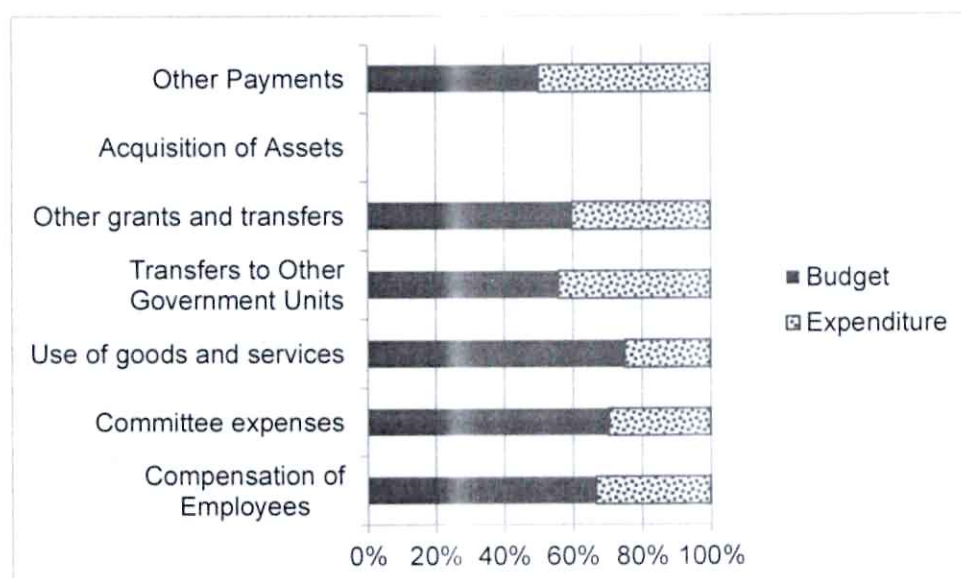
Graph on receipts vs expenditure



KEY

The general observation is that the constituency more receipts within the year 2023/2024 compared to previous financial year 2022/2023

Graph of budget utilization



a) The total revenue on actual comparable basis comprises of;

Opening balance of Ksh.49,260,341.45, receipt for 2023/2024 FY of Ksh. 236,883,308.00, AIA of Ksh.0 and PMC closure balances of Ksh 0 totalling to 286,143,649.45

- i. Transfer from CDF Board was 93.4%
- ii. Compensation of employees is 44.2%
- iii. Use of goods and services is 33.9% showing efficient service delivery
- iv. Transfer to other government units is 84.2%. Brought about by late disbursement of funds.
- v. Other Grants and Other Transfers is 66.4%, a total of ksh. 19,900,000.00 had AIE's pending.
- vi. The general budget performance is therefore at **72.8 %**.

Achievements

During the year the committee disbursed a total of Kshs.41.047 345 as bursary to needy students in secondary, tertiary/colleges and special school and this benefited a total of 4500 students within the constituency. The continued funding towards the education sector in the constituency has contributed to increased enrolment in primary, secondary and tertiary institutions while increasing retention and transition rates while equally reducing the burden for low income families.

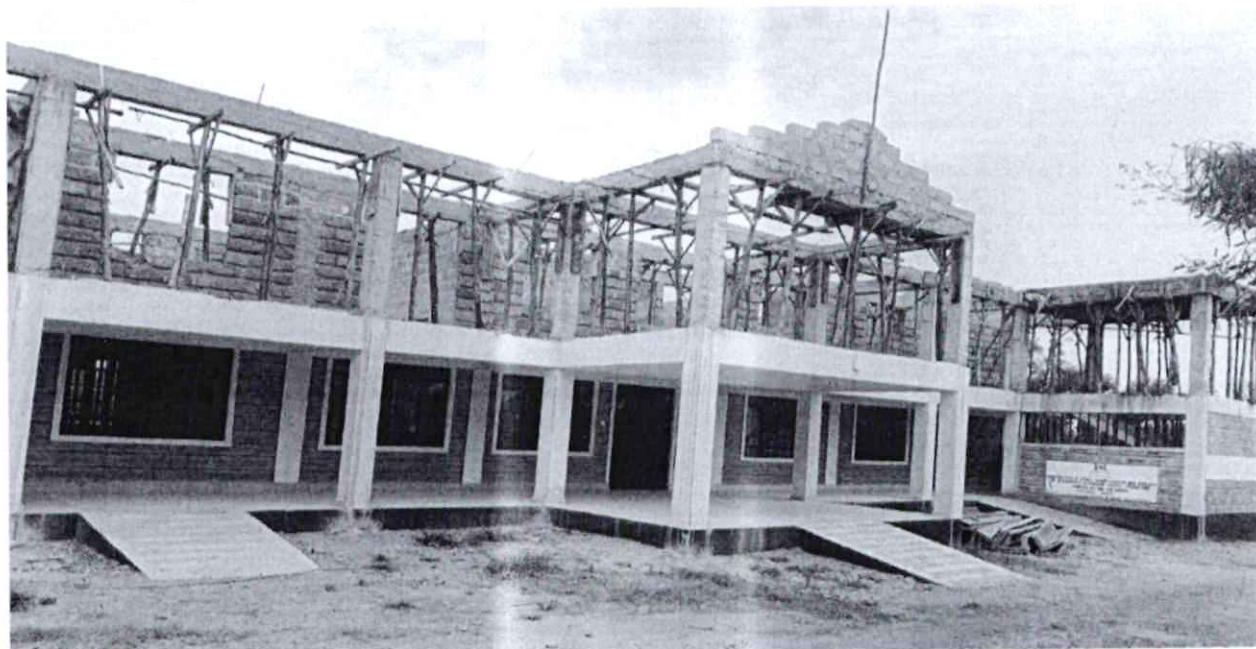
Usengu High School (1ST Phase)



USIGU DIVISIONAL HEADQUARTER OFFICE (Completion of The Divisional Headquarter)



Serawongo Secondary School (Completion of Administration Block 2023-24)



The construction of this administration block and a library will reduce the teachers and student's congestion

Implementation challenges

- Late disbursement of funds resulting in low absorption rate.
- Satisfaction of school bursary requirements for needy students

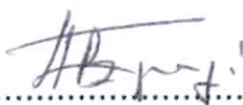
- Limitation of scope of project implementation limited to education and security only.
- Inadequate resources to satisfy school demand in the expansive Bondo constituency.
- Overstretched capacity of the government technical officers, causing delay on the preparation of BQ's and structural drawings and limitation of their supervisory role on projects implemented by the fund.
- But prioritisation of the most need cases gradually, the constituency will eventually overcome the challenge.

Emerging Issues

- i. CBC infrastructure requirements- their needs are varied, which cannot be met within the financial year.
- ii. Climate change and Mitigation is a new initiative that requires the NGCDF committee to look on.
- iii. Merging of the bursary funds from various development agencies- the committee should be prepared of such cases.

Way forward

Various levels of Government to establish an Integrated approach on issues of resource allocation to avoid late disbursement of funds.


.....
Name: Bernard T. Lwala
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2024/2024

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 Bondo Constituency 2021-2025** plan are to:

To improve infrastructure in schools

- To increase accessibility to security services
- To improve sports activities to empower and develop youth talent
- To take care of environment conservation

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	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2023/2024 -we build 14 classrooms in primary schools. renovated 12 classrooms in secondary school The constituency build two admistration blocks in two secondary schools The fund also facilitated the construction of one Staff house in Maranyona sec school. - Bursary beneficiaries; In secondary schools were approximately 3500 students In colleges awarded 600 students and tertiary institutions the number of beneficiaries were 800 students.
Security	To enhance the number of security projects in the constituency	Increased number of security projects	Number of security projects	We increased security projects by building a new police station at Nango Police,Usigu div. and Wambasa low courts.
Environment	To have clean and safe water and soil conservation	Increased number of boreholes, trees, improved harvest	Number of boreholes and trees.	We did storm water drainage at Bondo TTC which is 100 % completion in

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

				2023/2024.
Sports		To have confident youths by organising sports.	Increased number of youths empowered.	Number of clubs
Emergency		Prompt mitigation process	Improved efficiency and effectiveness in attending to calamities.	Number of classrooms reconstructed after a disaster.
				Gave out 20 pairs of sportsuniforms to 10 teams from the six words Renovated one dormitory affected by storm in secondary Renovated one laboratory in secondary school

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 NGCDFC members were gazetted in 29th November, 2022 and the first meeting was held in 13th February, 2023

The persons appointed are drawn from different groupings as follows:

- Male Adult-Bernard Lwala-Chairman
- Male youth –Cyrus Maina - Member
- Female adult—Josephine Atieno-Secretary
- Female youth—Irene Oketch - Member
- PWD REP—Peter Juma Aduogo -Member
- C0-opted Member—Joseph Ong’ech - Member
- Nominee of constituency Office—Joseph Odhiambo Ochar - Member
- Nominee of constituency Office—Dorothy Anyango Adur - Member

b. NG-CDFC Tenure

- a. Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the **CDF Act** shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.
- b. Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—
 - a) Commencement of a new parliamentary term;
 - b) Dissolution of a Constituency Committee;
 - c) Removal of a member of a Constituency committee; or
 - d) The occurrence of a vacancy in a Constituency Committee.
- c. Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.
- d. Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—
 - a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
 - b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
 - c) Two persons, one of either gender, nominated by the Constituency office.

- e. Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a
- f. Constituency Committee in accordance with guidelines issued by the Board.
- g. Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act
- h. Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates
- i. Together with the report of the selection panel.
- j. Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.
- k. Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.
- l. Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c),(d) and (e) of the Act to the National Assembly for approval.
- m. Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.
- n. The selection panel shall stand dissolved upon the appointment of the members of a Constituency
- o. Committee. The Board shall, within fourteen days after gazettelement of the members of a
- p. Constituency Committee inform the members of their appointment in writing.
- q. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and
- r. a copy thereof to the Board.
- s. At least one of the Constituency Committee members appointed under section 43(2),(b),(c) or (d) shall be a mandatory signatory to the Constituency accounts.

c. The Role of the Constituency Committee

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the 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;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
 - a. 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

- Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with 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 referred to in paragraph (2) 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, at a meeting held pursuant to paragraph (4), 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 under paragraph (5).
- The member against whom the complaint is raised may be required to respond to the complaint in writing.
- The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.
- The member against whom a complaint is made may call witnesses.
- If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.
- Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.
- If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.
- A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing.
- If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.
- The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.
- The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.
- A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.
- A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.
- A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge 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.

h) NG-CDFC Induction and training

The NG-CDFC Induction was done on 24th March 2023 in Eldoret, Starbucks Hotel

i) Number of meetings;

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

In Bondo Constituency, the NG-CDF Committee conducted 13 meetings and 4 sub-committee meetings.

Name of committee member		Meetings held												
		13/02/23	3/04/23	08/05/23	05/06/23	20/10/2023	13/11/2023	15/12/2023	06/02/2024	13/02/2024	14/03/2024	15/05/2024	31/05/2024	20/06/2024
1.	BERNARD LWALA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2.	JOSEPHINE ATIENO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3.	CYRUS MAINA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4.	IRENE OKETCH	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5.	JOSEPH OCHAR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6.	PETER JUMA ADUOGO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7.	JOSEPH ONG'ECH	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8.	DOROTHY ADUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

j) Remuneration Rates

The remuneration rates for the committee members are follows;

The chairman's allowance is 7,000 and all other committee members allowance is 5,000 per member.

NG-CDFC Induction

In the financial year 2023-2024, the NG-CDF Board organized an induction and training for the gazzeted National Government Constituencies development funds committee

members in Starbucks Hotel in Eldoret from 20th to 24th March 2023. The training conducted by the board members trained on their role as committee members in relation to Management as per the NG-CDF act.

The Nyanza Regional office also conducted an induction for the NG-CDFC for the committee members from 4th to 12th May 2024 on the same.

k) Disclose the policy on conflict of interest

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

l) 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.

m) 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.

n) Risk Management

During the training conducted by the board, members were taken through risk management issues to enable them manage risks at the constituency level. Risk management is an integral part of a good governance and best management practice at the constituency.

The committee during the training were also informed that the risk policy affirms the NG-CDF commitment of building a risk culture that encourages deliberate and proactive

risk management in a manner and at intervals commensurate with the NG-CDF strategies, examples of risk identified and the management responses are as follows:

S/NO	RISK	MANAGEMENT
1.	Embezzlement of Project Funds	-Ensure that a project management committee of 5 people is formed and for any payment to be made, a meeting must be held to approve any payment pertaining the project There must be three mandatory signatories to the project management committee account of which one of the must be the FAM. Ensuring that contract implementation team inspect all the project before approving payment pertaining the project.
2.	Failure to attend NG-CDFC Meeting by the committee members	The Fund account manager must always ensure that in every meeting an attendance sheet is signed by all the committee members present that will be used during payment of NG-CDFC allowances

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. Education and Training:** Bondo Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through

activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

2. Environmental performance

BondoTTC

Maintenance of Bondo TTC storm water drainage system

The Institution has had water logging problem for some time to the extent that the college could not operate due to difficulty in movement. The NG-CDFC prioritised it under environment so as to curb the problem and to allow the Institution to operate.

500 students are now able to carry out their learning activities normally after completion of the project.

18 teaching staff and 12 non-teaching staff are now able to carry out their day-to-day activities in the college as they used to do.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Bondo constituency

invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Bondo Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

Bondo Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


.....

Name: Jacinta Mitambo
Fund Account Manager.

7. 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-Bondo 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:

- maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- 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;
- safeguarding the assets of the entity;
- selecting and applying appropriate accounting policies;
- making accounting estimates that are reasonable in the circumstances.

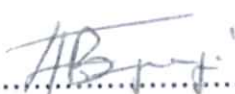
The Accounting Officer in charge of the NGCDF-Bondo Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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- Bondo Constituency further confirms the completeness of the accounting records maintained for

the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Bondo 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- Bondo Constituency financial statements were approved and signed by the Accounting Officer on _____ 2024.

.....


Name: Bernard T. Lwala

Chairman – NGCDF Committee

.....


Name: Jacinta Mitambo

Fund Account Manager

REPUBLIC OF KENYA



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HEADQUARTERS
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NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BONDO 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 – Bondo Constituency set out on pages 1 to 66, which

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

comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects 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 – Bondo 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects an amount of Kshs.4,282,746 in respect of compensation of employees as disclosed in Note 4 to the financial statements. However, the expenditure amounts reflected in the financial statements differed from their respective supporting schedule as tabulated below;

	Financial Statement Kshs	Ledger Kshs	Variance Kshs
NG-CDFC Basic staff salaries	3,419,771	3,287,206	132,565
Gratuity to contractual employees			
Gratuity to contractual employees	709,900	857,900	(148,000)
Employer Contributions			
Compulsory Housing levy	17,835	2400	15,435

The variances have not been explained or reconciled contrary to National Treasury circular on guidelines on the year end closing procedures for financial year 2023/2024. In the circumstances, the accuracy of compensation of employees disclosed could not be confirmed.

In the circumstances, the completeness and accuracy of the reported balances could not be confirmed.

2. Unsupported Environment Projects

The statement of receipts and payments reflects an amount of Kshs.63,749,750 relating to other grants and transfers as disclosed in Note 8 to the financial statements. Included

in this amount is Kshs.3,439,203 in respect of environment projects. This amount further includes Kshs.3,100,000 disbursed to educational institutions. However, the payments were not supported with ledgers, payment vouchers and requisite documents contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the accuracy and regularity of expenditure amounting to Kshs.3,100,000 could not be confirmed.

3. Inaccurate Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.64,198,914 in respect of cash and cash equivalents. However, review of the bank reconciliation statement for the month of June, 2024 revealed payments in cash book not in bank amounting to Kshs.90,000 whose details on the dates when the payments were subsequently cleared in the bank were however, not provided. The stale cheques had not been reversed or replaced hence understating the bank balance.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.64,198,914 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 – Bondo 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 Control and Performance

The statement of appropriation reflects final receipts budget of Kshs.306,043,649 against actual receipts of Kshs.286,143,649 resulting to an under funding of Kshs.19,900,000 or 17% of the budget. Similarly, the Fund spent Kshs.222,804,306 out of the approved budget of Kshs.306,043,649 resulting to an under expenditure of Kshs.83,239,343 or 27% of the approved budget. The under-funding and under-expenditure may impact negatively on delivery of services to the intended recipients.

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 section, 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 and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues as at 30 June, 2024.

Other Information

Conclusion

The Management is responsible for the other information set out on page iii to xxvii which comprise of Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance Against Project's Predetermined Objectives, Governance Statement, Environmental and Sustainability Report 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 Project'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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Lack of Bank Reconciliation Statements for PMC Bank Balances

Other important disclosures in Note 19.4 to the financial statements reflects Project Management Committees (PMC) accounts balances amounting to Kshs.65,642,849 as disclosed and detailed in Annex 5 to the financial statements. However, bank reconciliation statements and other supporting documents such as cashbooks, bank

statements and certificates of confirmation of bank balances were not provided for audit review contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which require that Accounting Officers to ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month.

Further, returns from the PMCs to the Constituency Committee were not provided for audit review hence, it was not confirmed whether the PMCs accounted for funds transferred to the respective accounts. This is contrary to Section 10 of the National Government Constituencies Development Fund Act, 2015 which requires project management committees to keep proper books of accounts and make returns to the Constituency Committee on how the sum has been used.

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

2. Unutilized Project Funds

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.63,749,750 and as disclosed in Note 8 to the financial statements. Review of ledgers, bank statements and payment vouchers revealed that the Fund transferred Kshs.4,100,000 to various entities in res projects. However, as at the time of the audit in November, 2024, the project activities had not started casting doubt on the ability of the Management to complete the pending activities

The under-absorption affected the planned activities of the Constituency and may have impacted negatively on service delivery to the public.

3. Incomplete Projects

The statement of receipts and payments Note 7 to the financial statements reflects transfers to other Government units of Kshs.143,583,175 which relate to constructions in primary and secondary schools. The following observations were made:

i. Pending Completion of Construction of an Administration Block at Got Agulu Secondary School

The Management transferred Kshs.3,500,000 for completion of phase one administration block at Got Agulu Secondary School as per the approved code list. The works as per the bill of quantities included roofing, tiling, portioning, doors and windows plumbing works and general painting works. The project was awarded on 30 July, 2023 at a contract sum of at Kshs.3,500,000 for a contract period of three (3) months. However, physical verification of the project in November, 2024, revealed that handrail installation and internal plumbing works were pending. Further, it was noted that the measured bill of quantities was at variance with the actual measured works as per the final project report of 8 July, 2024 from the Public Works

In the circumstances, value for money on the transfers of Kshs.3,500,000 on the projects could not be confirmed.

ii. Incomplete Library and Laboratory Block at Ulowa Girls Secondary

The Management entered into a similar contract with a construction company at a contract sum of Kshs.3,000,000 for a period of three (3) months starting 19 July, 2023. The works included construction to completion of laboratory for construction, worktops, installation of handrails, floor tiling, fixing of gutters, plumbing works, gas installation system line, electrical works and general painting works. Although the contractor had been fully paid, physical verification in November, 2024 revealed that project remained incomplete with pending works including tiling of worktops, floor screeding and tiling, fixing of internal doors, windows and doors grazing, electrical works, plumbing fittings and general painting. Further, final payments of Kshs.700,000 and Kshs.600,000 were not supported with a certificate of payment from the Public Works and not subjected to retention, withholding tax and VAT.

In the circumstances, value for money on the expenditure incurred on the project could not be confirmed.

iii. Incomplete Library and Administration Block at Sewagongo Secondary School

Management transferred Kshs.9,000,000 to Sewagongo Secondary for completion of phase II of the administration block. The project was at a contract cost of Kshs.6,995,960 effective 12 November, 2023. Physical verification of the project in November, 2024 revealed that the contractor was not on site and construction works had stalled. No explanation was provided for failure to adhere to the contract agreement.

In the circumstances, the delayed completion of the project denied the public the benefits derived from the completed project.

iv. Incomplete Construction of 400-Students' Capacity Dining Hall in Jusa Secondary

Similarly, Management transferred Kshs.9,000,000 to Jusa Secondary School for Construction of 400-students' capacity dining hall, kitchen and four door pit latrine to completion. The project awarded to a firm on 7 September, 2023 at a cost of kshs.9,000,000. The physical inspection of the works in the month of November, 2024 however, revealed that the contractor had abandoned the site, while the construction dining hall was incomplete. Further, examination of payment records revealed that the Management had made full payment to the contractor. There were no project management committee minutes and interim certificates issued by Public Works indicating value of work.

In the circumstances, stakeholders may not obtain value for money for the resources already spent on the project and the objectives of the Project may not be achieved.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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

comply 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

30 December, 2024

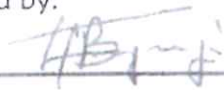
National Government Constituencies Development Fund (NGCDF)
Bondo Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

9. 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	236,883,308	97,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	73,656
TOTAL RECEIPTS		236,883,308	97,073,656
PAYMENTS			
Compensation of employees	4	4,282,746	5,061,313
Committee expenses	5	1,696,823	2,370,500
Use of goods and services	6	3,082,077	5,531,094
Transfers to Other Government Units	7	143,583,175	11,000,000
Other grants and transfers	8	63,749,750	43,155,888
Acquisition of Assets	9	-	-
Other Payments	10	6,409,736	-
TOTAL PAYMENTS		222,804,306	67,118,795
SURPLUS/DEFICIT		14,079,002	29,954,861

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 _____ 2024 and signed by:


 Chairman NG-CDF
 Committee
 Name: Bernard T. Lwala


 Fund Accountant Manager
 Name: Jacinta Mitambo


 National Sub-County
 Accountant
 Name: Jorim Bolo Agola
 ICPAK M/No: -

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

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

	Note	2023-2024	2022-2024
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (as per the cash book)	11A	64,198,914	49,260,341
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		64,198,914	49,260,341
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		64,198,914	49,260,341
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	857,900	670,368
Total Financial Liabilities (B)		857,900	670,368
NET FINANCIAL SSETS		63,341,014	48,589,973
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	49,260,341	18,635,112
Prior year adjustments	16	1,670	-
Surplus/Defict for the year		14,079,002	29,954,861
NET FINANCIAL POSITION		63,341,014	48,589,973

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 _____ 2024 and signed by:



Chairman NG-CDF
 Committee
 Name: Bernard T. Lwala



Fund Accountant Manager
 Name: Jacinta Mitambo



National Sub-County
 Accountant
 Name: Jorim Bolo Agola
 ICPAK M/No: -

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

11. 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	236,883,308	97,000,000
Other Receipts	3	-	73,656
		236,883,308	97,073,656
Payments for operating activities			
Compensation of Employees	4	4,282,746	5,061,300
Committee expenses	5	1,696,823	2,370,500
Use of goods and services	6	3,082,077	5,531,094
Transfers to Other Government Units	7	143,583,175	11,000,000
Other grants and transfers	8	63,749,750	43,155,888
Other Payments	10	6,409,736	
		222,804,306	67,118,792
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	
Increase/(Decrease) in Accounts Payable	18	857,900	670,368
Prior year Adjustments	16	1,670	
Net Adjustments		859,570	670,368
Net cash flow from operating activities		14,938,572	30,625,229
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	9	-	
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		14,938,572	30,625,229
Cash and cash equivalent at BEGINNING of the year	11	49,260,341	18,635,112
Cash and cash equivalent at END of the year		64,198,914	49,260,341

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

12. 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 %
	2023-2-24	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	201,823,134	49,260,341	54,960,174	306,043,649	286,143,649	19,900,000	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	
TOTAL RECEIPTS	201,823,134	49,260,341	54,960,174	306,043,649	286,143,649	19,900,000	93.5%
PAYMENTS							
Compensation of Employees	4,868,340	3,222,166	500,000	8,590,506	4,282,746	4,307,760	49.9%
Committee expenses	3,714,505	315,317	-	4,029,822	1,696,823	2,332,999	42.1%
Use of goods and services	7,988,846	1,214,125	-	9,202,971	3,082,077	6,120,895	33.5%
Transfers to Other Government Units	106,175,831	41,500,000	33,824,447	181,500,278	143,583,175	37,917,103	79.1%
Other grants and transfers	76,075,612	3,008,733	15,673,908	94,758,253	63,749,750	31,008,503	67.3%
Acquisition of Assets	-	-	-	-	-	-	
Other Payments	1,500,000	-	4,961,819	6,461,819	6,409,736	52,084	99.2%
Funds Pending Approval	1,500,000		-	1,500,000		1,500,000	
TOTAL	201,823,134	49,260,341	54,960,174	306,043,649	222,804,306	83,239,343	72.8%

*National Government Constituencies Development Fund (NGCDF)
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- i. Compensation of Employees was 49.9% because there was late allocation of fund that lead to under utilisation.
- ii. Committee Expenses utilisation was 42.1% this is because codelist was partly approved that lead to under utilisation of the fund.
- iii. Use of goods expenditure was 33% beacause of late approval of codelist by the board that has lead to under utilisation of the available funds
- iv. Transfer to Other Government units was 79% because some projects took long to be approved by the board hence under utilisation of funds
- v. Other Grants and transfers was 67% under utilised because of late boards approval of the project proposal.
- vi. Other Payments was 99% utilised that was close to the 100% due to timely allocation to the kity.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,239,343
Less undisbursed funds receivable from the Board as at 30th June 2024	19,900,000
Add Accounts payable	63,339,343
Less Accounts Receivable	857900
Add/Less Prior Year Adjustments	0
	1670
Cash and Cash Equivalents at the end of the FY 2023/2024	64,198,914

13. 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	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,868,340	3,222,166	500,000	8,590,506	4,282,746	4,307,760
1.2 Committee allowances	1,440,000	97,371	-	1,537,371	905,323	632,048
1.3 Use of goods and services	4,739,454	410,423	-	5,149,877	1,688,151	3,461,727
Sub-total	11,047,794	3,729,960	500,000	15,277,754	6,876,220	8,401,535
2.0 Monitoring and evaluation				-		
2.1 Capacity building	456,000			456,000	-	456,000
2.2 Committee allowances	2,274,505	217,946	-	2,492,451	791,500	1,700,951
2.3 Use of goods and services	2,793,392	803,702	-	3,597,094	1,393,926	2,203,168
Sub-total	5,523,897	1,021,648	-	6,545,545	2,185,426	4,360,119
3.0 Constituency Oversight Committee (Itemize as per budget)				-		

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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
3.1 COC	-	320,000	-	320,000	320,000	-
	-			-		-
Sub-total				-		
4.0 Emergency				-		-
4.1 Primary Schools	800,000	-		800,000		800,000
4.2 Secondary schools	8,891,047		1,800,000	10,691,047	10,685,194	5,853
4.3 Tertiary institutions	-	2,000,000		2,000,000	2,000,000	-
4.4 Security projects	-			-		-
Sub-total	9,691,047	2,000,000	1,800,000	13,491,047	12,685,194	805,853
5.0 Bursary and Social Security				-		
5.1 Primary Schools	-	-		-		-
5.2 Secondary Schools	55,000,000		7,834,705	62,834,705	40,650,583	22,184,122
5.3 Tertiary Institutions						

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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
	2,500,000			2,500,000	1,047,000	1,453,000
5.4 Universities	2,500,000			2,500,000	-	2,500,000
5.5 Bursary Special Schools	1,000,000			1,000,000	-	1,000,000
5.6 Education Support Programmes	-			-		-
5.7 Social Security	-		3,000,000	3,000,000		3,000,000
Sub-total	61,000,000	-	10,834,705	71,834,705	41,697,583	30,137,122
6.0 Sports				-		
6.1	-	658,733		658,733	658,733	-
6.2	-	350,000		350,000	284,472	65,528
Sub-total	-	1,008,733	-	1,008,733	943,205	65,528
7.0 Environment				-		
7.1 Got Ramogi Primary	100,000			100,000	100,000	-
7.2 Ragak Primary	100,000			100,000	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	Kshs	Kshs	Kshs	Kshs
7.3 Mago Primary	100,000			100,000	100,000	-
7.4 Uhendo Primary	100,000			100,000	100,000	-
7.5 Serawongo Secondary			200,000	200,000	200,000	-
7.6 Bondo Township Primary			200,000	200,000	200,000	-
7.7 Bar-kanyango Secondary			200,000	200,000	200,000	-
7.8 Gombe Primary			239,203	239,203	239,203	-
7.9 Kanyibok Sec/Primary			200,000	200,000	200,000	-
7.8 Bondo TTC			2,000,000	2,000,000	2,000,000	-
Sub-total	400,000	-	3,039,203	3,439,203	3,439,203	-
8.0 Primary Schools Projects				-		
(List all the Projects)				-		
8.1 Got Ramogi Primary	1,020,649			1,020,649	1,020,649	-
8.2 Ragak Primary						

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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
	770,650			770,650	770,650	-
8.3 Mago Primary	870,649			870,649	870,649	-
8.4 Uhendo Primary	720,650			720,650	720,650	-
8.5 Okola Primary	3,000,000			3,000,000	3,000,000	-
8.6 Chamagaha Primary	3,000,000			3,000,000	3,000,000	-
8.7 Ulowa Primary	4,500,000			4,500,000	4,500,000	-
8.8 Mago Primary	4,500,000			4,500,000	4,500,000	-
8.9 Bur Yiro Primary	3,000,000			3,000,000	3,000,000	-
8.10 Jusa Primary	1,500,000			1,500,000	1,500,000	-
8.11 Jusa Primary	2,100,000			2,100,000	2,100,000	-
8.12 Gombe Primary School			3,807,344	3,807,344	3,807,344	-
8.13 St. Paul Ogoya Primary			9,000,000	9,000,000	9,000,000	-
8.14 Bondo Township primary			10,000,000	10,000,000		10,000,000

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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
8.1 a) JSS PROJECTS NG-CDF				-		
8.1.1 Ulanda Primary	1,500,000			1,500,000	1,500,000	-
8.1.2 Kamnara Primary	1,500,000			1,500,000	1,500,000	-
8.1.3 Rapogi Primary	1,500,000			1,500,000	1,500,000	-
8.1.4 Got Matar Primary	1,500,000			1,500,000	1,500,000	-
8.1.5 Agwara Primary	1,500,000			1,500,000	1,500,000	-
8.1.6 Waringa Primary	1,500,000			1,500,000	1,500,000	-
8.1.7 Usire Primary	1,500,000			1,500,000	1,500,000	-
8.1.8 Alara Primary	1,500,000			1,500,000	1,500,000	-
8.1.9 Kapiyo Primary	1,500,000			1,500,000	1,500,000	-
8.1.10 Siage Primary	1,500,000			1,500,000	1,500,000	-
8.1.11 Got Kachieng Primary						

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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
	1,500,000			1,500,000	1,500,000	-
8.1.12 Sangwe Primary	1,500,000			1,500,000	1,500,000	-
8.1 b) JSS PROJECTS NG-CDF				-		-
8.1.1 Ulanda Primary	1,500,000			1,500,000		1,500,000
8.1.2 Kamnara Primary	1,500,000			1,500,000		1,500,000
8.1.3 Rapogi Primary	1,500,000			1,500,000		1,500,000
8.1.4 Got Matar Primary	1,500,000			1,500,000		1,500,000
8.1.5 Agwara Primary	1,500,000			1,500,000		1,500,000
8.1.6 Waringa Primary	1,500,000			1,500,000		1,500,000
8.1.7 Usire Primary	1,500,000			1,500,000		1,500,000
8.1.8 Alara Primary	1,500,000			1,500,000		1,500,000
8.1.9 Kapiyo Primary	1,500,000			1,500,000		1,500,000
8.1.10 Siage Primary	1,500,000			1,500,000		1,500,000

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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	Kshs	Kshs	Kshs	Kshs
8.1.11 Got Kachieng Primary	1,500,000			1,500,000		1,500,000
8.1.12 Sangwe Primary	1,193,233			1,193,233		1,193,233
				-		-
Sub-total	60,675,831	-	22,807,344	83,483,175	55,789,942	27,693,233
9.0 Secondary Schools Projects (List all the Projects)				-		
9.1 Usire Secondary	4,000,000			4,000,000	4,000,000	-
9.2 Wambasa Girls	11,000,000			11,000,000	8,793,233	2,206,767
9.3 Mitiro Secondary	4,500,000			4,500,000	4,500,000	-
9.4 Kanyibok Secondary	4,000,000			4,000,000	4,000,000	-
9.5 Serawongo Secondary	7,000,000			7,000,000	-	7,000,000
9.6 Ulowa Girls Secondary			3,000,000	3,000,000	3,000,000	-
9.7 Usenge High School			2,000,000	2,000,000	2,000,000	-
9.8 Nyabenge Secondary						

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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
			3,000,000	3,000,000	3,000,000	-
9.10 Maranyona Secondary			2,000,000	2,000,000	2,000,000	-
9.11 Got Agulu secondary		3,500,000		3,500,000	3,500,000	-
9.12 Kanyibok Primary/Secondary		2,000,000		2,000,000	2,000,000	-
9.13 Jusa Secondary		3,000,000		3,000,000	3,000,000	-
9.14 Jusa Secondary		9,000,000		9,000,000	9,000,000	-
9.15 Serawongo Secondary		9,000,000		9,000,000	9,000,000	-
9.16 Joakim Owang Secondary		9,000,000		9,000,000	9,000,000	-
9.17 Wambarra Secondary		3,000,000		3,000,000	3,000,000	-
9.18 Nyawita Secondary		3,000,000		3,000,000	3,000,000	-
Sub-total	30,500,000	41,500,000	10,000,000	82,000,000	72,793,233	9,206,767
10.0 Tertiary institutions Projects (List all the Projects)				-		
10.1 Bondo TTC						-

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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
	15,000,000			15,000,000	15,000,000	-
10.2 Nyangoma TTI			1,017,103	1,017,103	-	1,017,103
10.3				-		-
Sub-total	15,000,000	-	1,017,103	16,017,103	15,000,000	1,017,103
11.0 Security Projects				-		
11.1 Bondo DCI Office	1,350,000			1,350,000	1,350,000	-
11.2 Bondo OCS Office	1,350,000			1,350,000	1,350,000	-
11.3 Nango Police Post	784,565			784,565	784,565	-
11.4 Ouya Assistant Chiefs Office	1,500,000			1,500,000	1,500,000	-
11.5 Usigu Div		(70)		(70)	-	(70)
Sub-total	4,984,565	-	-	4,984,565	4,984,565	-
12.0 Acquisition of assets				-		
12.1 Motor Vehicles (including motorbikes)	-			-		-

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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	-			-		-
12.3 Purchase of furniture and equipment	-			-		-
12.4 Purchase of computers	-			-		-
12.5 Purchase of land	-			-		-
Sub-total	-	-	-	-	-	-
13.0 Others				-		
13.1 Strategic Plan	1,500,000		2,000,000	3,500,000	2,447,916	1,052,084
13.2 Innovation Hub		-		-		-
13.2 NG-CDF HALL			2,961,819	2,961,819	3,961,820	(1,000,001)
SUB TOTAL	1,500,000	-	4,961,819	6,461,819	6,409,736	52,084
Funds pending approval**				-		-
1.1 Kapiyo Police post	1,500,000		-	1,500,000	-	1,500,000
1.2 Bank Adjustment						

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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
1.3PMC Closure				-	-	-
Sub-total	1,500,000		-	1,500,000	-	1,500,000
Total	201,823,134	49,260,341	54,960,174	306,043,649	222,804,306	83,239,343

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

14. 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-Bondo 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

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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 1st June 2022 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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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO.B214225	44,960,174	
AIE NO B233679	40,000,000	-
AIE NO B225449	39,353,241	-
AIE NO B233992	20,000,000	-
AIE NO B226376	40,000,000	-
AIE NO B233840	42,569,893	-
AIE NO B228534	10,000,000	
AIE NO B185019	-	7,000,000
AIE NO B185315	-	6,000,000
AIE NO B185567	-	15,000,000
AIE NO B185850	-	5,000,000
AIE NO B206302	-	12,000,000
AIE NO B205691	-	12,000,000
AIE NO B207771	-	20,000,000
AIE NO B205531	-	20,000,000
TOTAL	236,883,308	97,000,000

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2. Proceeds From Sale of Assets

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere (<i>specify</i>)	-	73,656
Total	-	73,656

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4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,287,206	3,052,144
Personal allowances paid as part of salary		
House Allowance		-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	857,900	1,860,129
Employer Contributions Compulsory national social security schemes	135,240	149,040
Employer Contributions Compulsory Housing levy	2,400	-
Employer contributions to National Industrial Training Authority	-	-
Total	4,282,746	5,061,313

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	471,500	1,458,500
Other committee expenses	905,323	912,000
Sub total	1,376,823	2,370,500
B. Constituency Oversight Committee		
Member Allowances	320,000	-
Other committee expenses		-
Sub total	320,000	-
Total (A+B)	1,696,823	2,370,500

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6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	30,000	80,245
Communication, supplies and services	-	18,900
Domestic travel and subsistence	146,400	436,730
Printing, advertising and information supplies & services	-	65,214
Rentals of produced assets	-	-
Training expenses	907,800	751,000
Hospitality supplies and services	125,000	-
Insurance costs		-
Specialised materials and services	-	1,746,000
Office and general supplies and services	791,878	882,000
Fuel , oil & lubricants	359,340	1,139,580
Other operating expenses	256,610	7,500
Bank Charges	39,671	-
Security operations	342,000	-
Routine maintenance - vehicles and other transport equipment	83,378	403,925
Routine maintenance- other assets	-	-
TOTAL	3,082,077	5,531,094

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7. Transfer To Other Government Units

Description	2023-2024	2022-2024
	Kshs	Kshs
Transfers to Primary Schools	55,789,942	3,000,000
Transfers to Secondary Schools	72,793,233	8,000,000
Transfers to Tertiary Institutions	15,000,000	
TOTAL	143,583,175	11,000,000

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary (see attached list)	40,650,583	24,005,980
Bursary -Tertiary (see attached list)	1,047,000	300,000
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security Projects (see attached list)	4,984,565	14,000,000
Sports Projects (see attached list)	943,205	2,108,130
Environment Projects (see attached list)	3,439,203	2,741,778
Emergency Projects (see attached list)	12,685,194	-
Roads Projects	-	-
TOTAL	63,749,750	43,155,888

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
Total	-	-

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10. Other Payments

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	2,447,916	-
ICT Hub	3,961,820	-
Others (<i>specify</i>)	-	-
Total	6,409,736	-

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)		
Equity Bank,A/C no.0750292613226 , Branch . Bondo (main account)	64,050,914	49,260,341
Operation account pending closure (Indicate name & account no.)	-	-
Equity Bank,A/C no.0750285296664 Branch . (deposit account)	148,000	-
Total	64,198,914	49,260,341
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
[Provide Cash Count Certificates for Each]		

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>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	396,182	-
Retention paid during the Year (C)	396,182	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

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

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14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	670,368	-
Gratuity held during the year (B)	857,900	1,860,129
Gratuity paid during the Year (C)	-	1,189,761
Closing Gratuity as at 30th June D= A+B-C	1,528,268	670,368

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	670,368	%	0	%
1-2 years	857,900	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	1,528,268		0	

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	(1st July 2023-24)	(1st July 2022-23)
	Kshs	Kshs
Bank accounts	49,260,341	18,635,112
Cash in hand	-	-
Imprest	-	-
Total	49,260,341	18,635,112
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	49,260,341	18,635,112

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	49,260,341	1,670.	49,260,341
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	49,260,341	1,670	49,260,341

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

17. Changes In Accounts Receivable – Outstanding Imprests

	<i>Insert current FY</i>	<i>Insert Comparative FY</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	-	-

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18. Changes In Accounts Payable – Gratuities and Retentions

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	670,368	-
Gratuities and Retentions held during the year (B)	1,254,082	1,860,129
Gratuities and Retentions paid during the Year (C)	396,182	1,189,761
Closing account payables D= A+B-C	1,528,268	670,368
Net changes in accounts payables D-A	857,900	670,368

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	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	857,900	56	0	
1-2 years	670,368	44	0	
2-3 years	0	0	0	
Over 3 years	0	0	0	
Total	1,528,268		0	

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	4,307,760	2,551,799
Use of goods and services	2,332,999	320,000
Amounts due to other Government entities (see attached list)	6,120,895	1,817,296
Amounts due to other grants and other transfers (see attached list)	37,917,103	65,324,447
Acquisition of assets	31,008,503	18,378,076
Oversight Committee Expenses	-	-
Others (<i>specify</i>)	52,084	4,961,819
Funds pending approval	1,500,000	10,196,712
Total	83,239,343	103,550,149

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	65,642,849	20,687
Total	65,642,849	20,687

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	-	-
Total	-	-

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16. 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					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1. Caleb Sijenyi	A/C Assistant I	01/01/2023	248,000	
2 ERICK Okello	Driver	01/01/2023	155,000	
3. James Ondeje	A/C Assistant II	01/10/2022	285,200	
4 Alice Owuonda	Clerk of works	01/01/2023	248,000	
5. Kennedy Oduor	Assistant Clerk	01/05/2024	60,450	
6 Kennedy Osewe	Office assistant	01/05/2024	17,800	
7 Millicent Auma	Office assistant	01/10/2022	94,860	
8 Alphonse Omayya	ICT	01/10/2022	217,000	
Peter Agola		01/01/2023	49,600	
Celline Atieno		01/10/2022	119,040	
Tobia Langi			33,318	
Grand Total			1,528,268	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Compensation of employees		4,307,760	2,551,799	
Committee expenses		2,332,999		
Use of goods & services		6,120,895	221,883	
Amounts due to other Government entities				
Bondo Township primary	Construction of a storey build of 18 classrooms	10,000,000		
Gombe Primary	Renovation of 4 classrooms		3,807,344	
Ulanda Primary	Construction of one classroom to completion	1,500,000		
Kamnara Primary	Construction of one classroom to completion	1,500,000		
Rapogi Primary	Construction of one classroom to completion	1,500,000		
Got Matar Primary	Construction of one classroom to completion	1,500,000		
Agwara Primary	Construction of one classroom to completion	1,500,000		
Waringa Primary	Construction of one classroom to completion	1,500,000		
Usire Primary	Construction of one classroom to completion	1,500,000		
Alara Primary	Construction of one classroom to completion	1,500,000		

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Kapiyo Primary	Construction of one classroom to completion	1,500,000		
Siage Primary	Construction of one classroom to completion	1,500,000		
Got Kachieng Primary	Construction of one classroom to completion	1,500,000		
Sangwe Primary	Construction of one classroom to completion	1,193,233		
St. Pauls Ogoya	construction of six classrooms		9,000,000	
Ulowa Girls Sec	completion of laboratory		3,000,000	
usenge High	completion of Admin Block		2,000,000	
Nyabenge Secondary	completion of Admin Block		3,000,000	
Maranyona Secondary	completion of laboratory		2,000,000	
Got Agulu Sec	Completion of staff house		3,500,000	
Kanyibok sec/ Primary	completion of Admin Block		2,000,000	
Jusa sec school	completion of Admin Block		3,000,000	
Jusa sec school	construction of Dining hall		9,000,000	
Serawongo Sec school	Construction of administration block	7,000,000	9,000,000	
Joakim Owang Sec	Construction of 5 classrooms		9,000,000	
Wambarra Sec school	completion of laboratory		3,000,000	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Nyawita Sec school	completion of laboratory		3,000,000	
Wambasa Girls	Construction of administration block	2,206,767	-	
Nyangoma TTI	Purchase of land	1,017,103	1,017,103	
Sub-Total				
Amounts due to other grants and other transfers				
Bursary secondary		22,184,122	694,020	
Bursary Tertiary		1,453,000	-	
Bursary University		2,500,000	-	
Bursary Special		1,000,000	6,000,000	
1. Nhi f Soci al sec urit y		3,000,000		
2. Env iro nm ent & Mit igat		-	3,039,203	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
ion				
Sports		65,528	1,008,733	
Emergency		805,853	7,636,190	
1. Security			(70)	
2. Roads				
3. Sub-Total				
4. Acquisition of assets				
Oversight Committee Expenses(itemize)		-	320,000	
Others (specify)				
Strategic Plan		1,052,084	2,000,000	
NG-CDF HALL		(1,000,001)	3,961,819	
Sub-Total				
Funds pending approval		1,500,000	10,073,656	
Grand Total		83,239,343	102,831,679	
Compensation of employees		4,307,760	2,551,799	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Committee expenses		2,332,999		
Use of goods & services		6,120,895	221,883	
Amounts due to other Government entities				
Bondo Township primary	Construction of a storey build of 18 classrooms	10,000,000		
Gombe Primary	Renovation of 4 classrooms		3,807,344	
Ulanda Primary	Construction of one classroom to completion	1,500,000		
Kamnara Primary	Construction of one classroom to completion	1,500,000		
Rapogi Primary	Construction of one classroom to completion	1,500,000		
Got Matar Primary	Construction of one classroom to completion	1,500,000		
Agwara Primary	Construction of one classroom to completion	1,500,000		
Waringa Primary	Construction of one classroom to completion	1,500,000		
Usire Primary	Construction of one classroom to completion	1,500,000		
Alara Primary	Construction of one classroom to completion	1,500,000		
Kapiyo Primary	Construction of one classroom to completion	1,500,000		
Siage Primary	Construction of one classroom to completion	1,500,000		
Got Kachieng Primary	Construction of one classroom to completion	1,500,000		

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Sangwe Primary	Construction of one classroom to completion	1,193,233		
St. Pauls Ogoya	construction of six classrooms		9,000,000	
Ulowa Girls Sec	completion of laboratory		3,000,000	
usenge High	completion of Admin Block		2,000,000	
Nyabenge Secondary	completion of Admin Block		3,000,000	
Maranyona Secondary	completion of laboratory		2,000,000	
Got Agulu Sec	Completion of staff house		3,500,000	
Kanyibok sec/ Primary	completion of Admin Block		2,000,000	
Jusa sec school	completion of Admin Block		3,000,000	
Jusa sec school	construction of Dining hall		9,000,000	
Serawongo Sec school	Construction of administration block	7,000,000	9,000,000	
Joakim Owang Sec	Construction of 5 classrooms		9,000,000	
Wambarra Sec school	completion of laboratory		3,000,000	
Nyawita Sec school	completion of laboratory		3,000,000	
Wambasa Girls	Construction of administration block	2,206,767	-	
Nyangoma TTI	Purchase of land	1,017,103	1,017,103	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Sub-Total				
Amounts due to other grants and other transfers				
Bursary secondary		22,184,122	694,020	
Bursary Tertiary		1,453,000	-	
Bursary University		2,500,000	-	
Bursary Special		1,000,000	6,000,000	
Nhif Social security		3,000,000		
Environment & Mitigation		-	3,039,203	
Sports		65,528	1,008,733	
Emergency		805,853	7,636,190	
Security			(70)	
Roads				
Sub-Total				
Acquisition of assets				
Oversight Committee Expenses(itemize)		-	320,000	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Others (<i>specify</i>)				
Strategic Plan		1,052,084	2,000,000	
NG-CDF HALL		(1,000,001)	3,961,819	
Sub-Total				
Funds pending approval		1,500,000	10,073,656	
Grand Total		83,239,343	102,831,679	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2023-2024
Land	0	-		0
Buildings and structures	5,800,000	-		5,800,000
Transport equipment	8,203,500	-		8,203,500
Office equipment, furniture and fittings	763507	-		763507
ICT Equipment, Software and Other ICT Assets	423385	-		423385
Other Machinery and Equipment	0	-		0
Heritage and cultural assets	0	-		0
Intangible assets	0	-		0
Total	15,190,392			15,190,392

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

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
KANYIBOK PRIMARY SCHOOL	Equity	750261494655	144,004	-
MITUNDU PRIMARY SCHOOL	Equity	750261784937	592	-
GOT RAMOGI PRIMARY	Equity	750262193570	1,020,718	-
SERAWONGO MIXED SEC	Equity	750262197539	650,031	741
OIKO PRIMARY	Equity	750262211438	796	-
OYAMO ISILAND PRIMARY	Equity	750262259530	64	-
RAPOGI PRIMARY SCHOOL	Equity	750277911646	1,500,209	660
SINYANYA PRIMARY	Equity	750277981060	70,572	-
ULOWA GIRLS SECONDARY	Equity	750277985019	494,380	1,012
JOAKIM OWANG MAGETA SEC	Equity	750278546690	953	1,346
NYAWITA PRIMARY	Equity	750278718023	778	-
MAJENGO MIXED SEC	Equity	750278848049	490	-
BARKANYANGO SECONDARY	Equity	750278922587	3,301	723
NYABENGE SECONDARY	Equity	750278948993	299,576	379
ORENGO SECONDARY	Equity	750278963033	608	-
BONDO TOWNSHIP PRIMARY	Equity	750279281397	200,994	254
NYAWITA SECONDARY	Equity	750279293353	363	-
GOBEI PRIMARY	Equity	750279666274	129	-

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
BONDO DCC	Equity	750280183705	618	-
BONDO POLICE STATION	Equity	750280183712	1,791	-
ATILILI PRIMARY	Equity	750280197434	696	-
SINAPANGA PRIMARY	Equity	750280204265	49	-
KAPIYO SECONDARY	Equity	750280206246	16	-
BAR AWENDO PRIMARY	Equity	750280807053	1,271	-
MAGETA PRIMARY	Equity	750280807062	469	-
ODAO PRIMARY	Equity	750280807084	830	-
MAGAK PRIMARY	Equity	750280807097	830	-
NGERA PRIMARY	Equity	750280819839	295	-
KAMBAJO PRIMARY	Equity	750280819844	723	-
KANYIBOK SECONDARY	Equity	750280839101	4,350,500	-
USENGE POLICE STATION	Equity	750280940834	458	-
BARKOWINO PRIMARY	Equity	750280942322	992	-
WAMBASA LAW COURTS	Equity	750280942566	356,580	996
NDIRA AP POST	Equity	750281054216	1,230	-
NDIWO PRIMARY	Equity	750281056629	28	-
CENTRAL YIMBO CHIEF CAMP	Equity	750281078010	523	-
USIGU DIV HQ	Equity	750281210038	518	-

National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
MAGOMBE PRIMARY	Equity	750281210044	309	-
BONDO TTC	Equity	750281744755	15,000,478	1,930
GUNDA SIGOMRE PRIMARY	Equity	750282028391	549	-
MARANYONA SECONDARY	Equity	750282520011	1,315	547
NANGO POLICE STATION	Equity	750283055386	784,820	1,456
ST PAULS OGOYA PRIMARY	Equity	750284406592	97,999	-
USENGE HIGH	Equity	750285099636	164,655	1,370
GOT ABIERO SECONDARY	Equity	750285232512	496	-
OKOLA PRIMARY	Equity	750285403319	3,000,000	-
KAMNARA PRIMARY	Equity	750285403463	1,500,000	-
WARINGA PRIMARY	Equity	750285406602	1,500,000	-
KAPIYO PRIMARY	Equity	750285406632	1,500,000	-
ST. PAULS MITIRO	Equity	750285406772	4,500,000	-
OUYA ASSISTANT CHIEF	Equity	750285407914	1,500,000	-
	Equity			
USIRE PRIMARY	Equity	750285407998	1,500,000	-
<u>AGWARA PRIMARY</u>	Equity	750285408241	1,500,000	-
GOT KACHIENG PRIMARY	Equity	750285417638	1,500,000	-
KAPIYO POLICE POST	Equity	750285419143	-	-

National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
CHAMAGAHA PRIMARY	Equity	750285423122	3,000,000	-
ULANDA PRIMARY	Equity	750285428051	1,500,000	-
UHENDO PRIMARY	Equity	750285436521	820,650	-
SIAGE PRIMARY	Equity	750285463607	1,500,000	-
USIRE SECONDARY	Equity	750285478547	4,000,000	-
BUR-YIRO PRIMARY	Equity	750285493743	3,000,000	-
RAGAK PRIMARY	Equity	750285499578	-	-
ST. ANNE WAMBASA GIRLS	Equity	750285512795	-	-
ALARA PRIMARY	Equity	750285521985	-	-
SANGWE PRIMARY	Equity	750285522311	-	-
BONDO DCIO	Equity	750285532500	-	-
BONDO OCS	Equity	750285533675	-	-
DUNYA PRIMARY	Equity	750292728954	1,588	-
NYAKASUMBI PRIMARY	Equity	750292745022	351	-
GOMBE PRIMARY	Equity	750292759522	239,670	870
GOT MATAR PRIMARY	Equity	750292814739	-	-
JUSA PRIMARY	Equity	750292958453	3,600,000	-
MAJENGO PRIMARY	Equity	750293212232	520	-
JUSA MIXED SECONDARY	Equity	750293923829	315,293	4,786

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
GOT MATAR SECONDARY	Equity	750294369441	1,155	-
MAHANGA PRIMARY	Equity	750295264140	469	-
ULOWA PRIMARY	Equity	750297986678	1	-
MIGIRO PRIMARY	Equity	750298079738	741	-
KEYO KODINDO PRIMARY	Equity	750299761670	4,140	-
OBEDI PRIMARY	Equity	750299776518	663	-
NYAWITA SECONDARY	Equity	750299784053	14	879
MAGO PRIMARY	Equity	750299930570	4,500,000	-
NYAGOMA SECONDARY	COOP	1141624456001	-	999
GOT AGULU SECONDARY	Equity	750279380328	-	1,115
WAMBARRA SECONDARY	Equity	750298170849	-	626
Total		TOTAL	65,642,849	20,688

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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)
1.	Presentation of Financial Statements Criteria According to PFM Regulations, 2015 for National Governments section 101(4) states; An Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three months after the end of the financial year and submit them to the Auditor General with a copy to the County Treasury, the Controller of Budget and the National Treasury. Observation The management of NG-CDF Bondo constituency prepared the financial statements in conformity to the revised financial statement reporting format duly	The management has taken note the concern of the audit team and hereby attaché the amended financial statement. See the attached.	Not resolved	

National Government Constituencies Development Fund (NGCDF)
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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)
	approved by PSASB. However, the following audit issues were noted: a) In the chairman's report, its indicated that the fund received a total of Kshs. 115,708,769 while the statement of receipt and payments reflects an amount of Kshs. 97,000,000 was received from the board b) In the statement of assets and liabilities, bank balance as per cashbook reflected at Kshs. 49,260,341 is referenced to note 12 A of the financial statements. Note 12 A however reflects a balance of Kshs. 48,589,973 for cash book bank balance. c) Variances in balances reflected in the statement of receipts and payments and actual amounts in the summary statement of appropriation for the year on page 4 were noted as shown in the table below;			
2.	Late disbursement of Funds Criteria Section 39 (2) of the NG-CDF Act 2015, states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each	The management wishes to state that the responsibility of funds disbursement is with the NG-CDF board, late disbursement is as a result of late approval of CDF project	Not resolved	

National Government Constituencies Development Fund (NGCDF)
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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)
	financial year with an initial amount equivalent to twenty-five per centum of the annual allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year Observation Note 1 of the financial statement reflects transfer from the NG-CDF Board amounting to Kshs. 97,000,000 against an approved Budget of Kshs. 152,033,830 as at 30th June 2023 leading to underfunding of Kshs. 54,003,830 contrary to Section 39 (2) of the NG-CDF Act 2015 In addition, Kshs. 97,000,000 was not received on a quarterly basis contrary to Section 39 (2) of the NG-CDF Act 2015	projects by the NG-CDF board.		
3.	Gratuity Amount of Kshs. 670,368.00 payables to contractual employee	The management has noted the concern of the audit team and hereby respond to the audit issue raised.	Not resolved	

National Government Constituencies Development Fund (NGCDF)
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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)
	Criteria Paragraph 1 (27) of IPSAS 1 provides that financial statements shall fairly present the financial position, financial performance, and cash flows. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions following the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSASs. The application of IPSASs, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation. Observation The Statement of Receipts and Payments and as disclosed in Note 4 to the financial statement reflects Compensation of Employees of Kshs 5,061,313 out of which Kshs 1,860,129 represents gratuity to contractual employees. Audit review of documents provided in support of the expenditure revealed that an amount of Kshs. 670,368.00 was not expensed but set aside as a provision for employees whose	Kindly refer to the financial statement page 12 note 1. Statement of compliance and basis of preparation. The cash basis of accounting has been supplemented with accounting for payables that include deposits (gratuity and retentions). So we believe we treated the amount 670,368 appropriately. Since the authority to open deposit account was not granted as at that time, the gratuity money was treated as contra entry this was third parties money. The management has taken note of this, being that the authority has been granted to us the management wishes to report that hence forth we will deposit the gratuity set aside into the deposits account.		

National Government Constituencies Development Fund (NGCDF)
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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)
	contracts are still on. However, Compensation of employees is an income statement item and class of transactions but which should not contain provisions but should relate only to the expenditure incurred during the Financial Year.			
4.	Unsupported expenditure incurred towards Motor vehicles repairs Kshs 565,700 Criteria Sections 106 (5) (a) and 159 (2) of the Public Procurement and Asset Disposal Act 2015 states "... a procurement by a request for quotations the procuring entity shall place a purchase order with the person submitting the successful quotation; further the officer of the procuring entity shall record goods, works and services received in an inventory of the procuring entity as shall be prescribed..." Observation Included in the use of goods and services amount of Kshs. 5,531,094 disclosed in note 6 to the statement of receipts and	The management has noted the concern of the audit team and acknowledge that the documentation supporting the expenditure may be lacking or incomplete we are taking steps to rectify this issue by ensuring that proper documentation is maintained for all future expenditures. To address the unsupported expenditure identified in the audit, we are prepared to provide any additional information or documentation that maybe required substantiating the repairs and expenses incurred. The management is reviewing the process to ensure better documentation practices moving forward.	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	payments for the year ended 30 June 2023 is an expenditure of Kshs. 403,925 in respect of motor vehicles repairs. An examination of sampled payment records revealed that an amount of Kshs 217,871 (Pv. No. 039-CFAO Motors Kenya Ltd) was not supported with LPO, Invoice, Work ticket, pre and post inspection report by mechanical engineer, defects not recorded in vehicles log book and in the work ticket and spares not taken on charge in stores ledger contrary to Sections 106 (5) (a) and 159 (2) of the Public Procurement and Asset Disposal Act 2015 which emphasize on recording of goods, works and services in registers in order to support and account for expenditure incurred. Consequently, the propriety of expenditure totalling Kshs. 217,871 on repairs to motor vehicles incurred during the year ended 30 June 2023 could not be confirmed.	Motor vehicle repair was in response to obvious report on defects about break failure on 29/12/22. It was emergency hence the repair was to be carried immediately by the dealer. The repairs were covered by LSO No.000317 dated 12/1/2023; the triplicate copy was attached on a wrong voucher. Both work ticket for December 2022 and January 2023, LSO, Quotation, Pre and Post inspection report are available. See the attached.		
5.	4.3		Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	Unsupported expenditure incurred towards Motor vehicles repairs Kshs 565,700 Criteria Sections 106 (5) (a) and 159 (2) of the Public Procurement and Asset Disposal Act 2015 states "... a procurement by a request for quotations the procuring entity shall place a purchase order with the person submitting the successful quotation; further the officer of the procuring entity shall record goods, works and services received in an inventory of the procuring entity as shall be prescribed..." Observation Included in the use of goods and services amount of Kshs. 5,531,094 disclosed in note 6 to the statement of receipts and payments for the year ended 30 June 2023 is an expenditure of Kshs. 403,925 in respect of motor vehicles repairs. An examination of sampled payment records revealed that an amount of Kshs 217,871 (Pv. No. 039-CFAO Motors Kenya Ltd) was not supported with LPO, Invoice, Work ticket, pre and post inspection report by			

National Government Constituencies Development Fund (NGCDF)
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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)
	mechanical engineer, defects not recorded in vehicles log book and in the work ticket and spares not taken on charge in stores ledger contrary to Sections 106 (5) (a) and 159 (2) of the Public Procurement and Asset Disposal Act 2015 which emphasize on recording of goods, works and services in registers in order to support and account for expenditure incurred. Consequently, the propriety of expenditure totalling Kshs. 217,871 on repairs to motor vehicles incurred during the year ended 30 June 2023 could not be confirmed. 1 Nyangoma Secondary School Kshs.4,500,000 Criteria Article 227 (1) of the Constitution of Kenya, on procurement of public goods and services states that," When a State organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective. Article 227 (1) of the Constitution of Kenya, on procurement of public goods and services states that," When a State organ or any other public	1. Nyangoma Secondary School Kshs.4,500,000 (Dining Hall and Kitchen) The project is being implemented on phased basis with each phase having its scope of works. Upon completion of each phase the contractor has to be given a completion certificate for the phase completed. It was on this basis		

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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)
	entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective. Observation The statement of receipts and payments and as disclosed in Note 7 to the financial statements are transfers to other government units of Kshs.11,000,000 which includes Kshs.4,500,000 transferred to the PMC account of Nyangoma Secondary School for the completion of dining hall and for some works for the kitchen, being phase II of the project. The estimated total cost for the project is Kshs.12,300,000 and in the previous financial year, an amount of Kshs.5,000,000 had been transferred to cater for phase one. A contract for phase II of the project was signed between NGCDF- Bondo Constituency and Berisam Construction Ltd at a contract price of Kshs.4,500,000 on 24th April 2024. The expected completion date was 28 June 2023. The project was inspected on 10th July 2023 and a certificate of making good defects was signed on 18th July 2024, a certificate of	that a completion certificated was provided for the project. The Dining hall is not in use as the project has not been fully completed and is still in the hands of the contractor. And not yet officially handed over to the school. The dining hall will function more appropriately when the kitchen is fully completed with all the plumbing and drainage works. The Bondo-CDF will provide a budget for completion of the works in the fy 25-26 ii. Incomplete Project at Wambasa Law Court The Construction of Wambasa Law courts was being implemented in phases		

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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)
	practical completion issued on 18th March 2024. On the last two documents the description indicated is proposed completion of dining hall and kitchen. Physical verification on 25th March 2024, revealed the following (i) The main dining hall that was done under phase I at a cost of Kshs. 5,000,000 and part of it under phase II was a hundred percent completed and inspected on 10th July 2023. It was however noted that the dining hall is yet to be utilized as the hall is locked and yet to be handed over to the school for use. (ii) The kitchen is yet to be completed and as per the report from the department of works, the works will be completed under phase III at a cost of Kshs. 2,800,000. Review of the project proposal for 2023/2024, revealed that no budget allocation has been done to cater for the pending works so as to ensure the project is fully completed.	due budgetary allocation and had an estimated cost of kshs. 9,000,000.00. The project is at 95% completion status however there have been additional improvements being requested by the user-Judiciary to suit their requirements i.e partition of the court into two, partition of the Magistrate to accommodate two with two washrooms, provisions of access corridor- these changes have affected the completion status of the works. We will therefore ensure that these requests are structured not to affect the completion of the works and limiting to our scope. The indication of the status of works as 0% has been corrected, the contractor had erected a billboard in an area that		
	2. Incomplete Project at Wambasa Law Court			

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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)
	Criteria Section 68 of the Public Finance Management Act, 2012, states that; (1) an accounting officer for a national government entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is- (1) (a) lawful and authorized; and (b) effective, efficient, economical and transparent. (2) In the performance of a function under subsection (1), an accounting officer shall- (a) ensure that all expenditure made by the entity complies with subsection (1); (b) ensure that the entity keeps financial and accounting records that comply with this Act; Observation Bondo NG- CDF disbursed Kshs. 3,000,000 through Cheque No. 5154 for completion of Wambas law Court. The contract for construction of the Law Court was awarded by the NGCDF to Shadia Construction Ltd being the lowest evaluated bidder at a contract price of Kshs. 3,000,000. However, physical	could not be visible which has also been rectified		

National Government Constituencies Development Fund (NGCDF)

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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)
	verification of the project on 25th March 2023 revealed that project had not been labelled and plumbing, electrification, plastering, painting and floor tilling works were not done and the contractor had been paid the full amount. The project status report provided indicated the project was not started (at 0%) In the circumstance, it was not possible to confirm if the expenditure incurred was a proper charge on public funds.			
6.	Budgetary Analysis Criteria Section 40 of NG-CDF Act 2015 On Project funding states that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act. Regulation 43 b of the PFM Regulation National Government states that an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the National Assembly.	The management has noted the concern of the audit team, the underutilized funds is brought about by late disbursement of funds by the NG-CDF Board. The management wishes to state that the funds shall be utilized upon receipt of the AIE.	Not resolved	

National Government Constituencies Development Fund (NGCDF)
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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)
	Observation During the year under review, the approved budget for Bondo NG- CDF was Kshs. 170,668,943 for Projects and administration made up of Kshs. 152,033,830 received from the Board and Kshs. 18,635,118.00 unspent balance for the year ended 30 June 2023. The actual expenditure was Kshs. 67,118,795.00 which represents 39% absorption rate. However, comparison of the approved budget and the actual expenditure disclosed cases of under expenditure			

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TRIAL BALANCE AS AT 30TH JUNE 2024			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	64,198,914	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	4,282,746	
	Committee expenses	1,696,823	
	Use of goods and services	3,082,077	
	Transfers to Other Government Units	143,583,175	
	Other grants and transfers	63,749,750	
	Acquisition of Assets	-	
	Other Payments	6,409,736	
Receipts			
	Transfers from the Board		236,883,308
	Proceeds from sale of assets		-
	Bank Adjustment		-
	Accounts Payable (Deposits)		857,900
Prior Year Adjustment			1,670
Fund Balance b/f			49,260,341
TOTAL		287,003,220	287,003,220

.....
 Name
 Fund Account Manager.