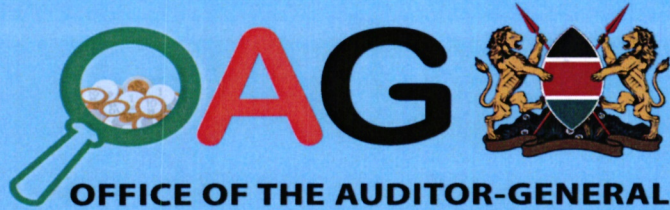


REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
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REPORT		NATIONAL ASSEMBLY	
DATE: 27 JUL 2023		DAY: Thursday	
TABLED BY: OF	Hon. Naomi Wago, MP Deputy Majority Whip		
CLERK AT THE TABLE:	Funlays MURUKI		

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

NYK/OAG/FY 2021-2022/02

FUND ACCOUNT MANAGER
NYAKACH CONSTITUENCY
P.O BOX 169 - 40111
PAP-ONDITI



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30034 - 00100, NAIROBI
REGISTRY
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28 APR 2023
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NYAKACH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

NYK/OAG/FY 2021-2022/02

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

NYAKACH CONSTITUENCY NGCDF
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
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I. 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 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Moses Tolo Karakacha
2.	Sub-County Accountant	Sylvester Onyango Olengo
3.	Chairman NGCDFC	Joel Onono McOdongo
4.	Member NGCDFC	Henry Okoth Odingo

(d) Fiduciary Oversight Arrangements

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

(e) NYAKACH Constituency NGCDF Headquarters

P.O. Box 169-40111
CDF Building
Pap Onditi Market
PAP ONDITI, KENYA

(f) NYAKACH Constituency NGCDF Contacts

Telephone: (254) 0723 896 642
E-mail: cdfnyakach@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NYAKACH Constituency NGCDF Bankers

Kenya Commercial Bank
SONDU Branch

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way

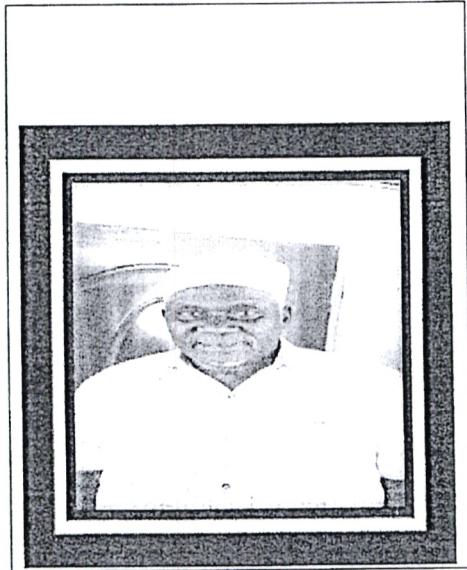
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P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

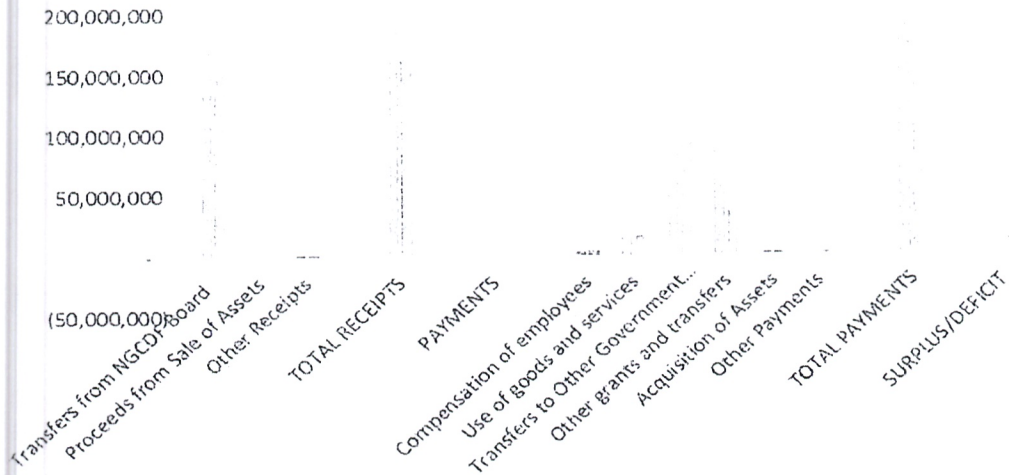


Joel Onono MacOdongo
Chairman
Nyakach NG-CDF

The Nyakach National Government Constituency Development Fund received Kshs 187,667,413 (One hundred eighty seven million six hundred sixty seven thousand four hundred and thirteen shillings) during the financial year under review. The receipts accounted for the financial year 2021-2022 budget of Kshs 137,088,879, while Kshs 45,088,879 and Kshs 5,489,655 were for the years 2020-2021 and 2017-2018 respectively. In a very long time, the board disbursed full amount of the financial year budget and also substantially cleared previous years' outstanding balances. These disbursements accounted for 99.4% of the projected income. However, the board still owes the constituency some Kshs 1,172,414 being amounts related to the financial year 2019/2020 for projects that have not been approved.

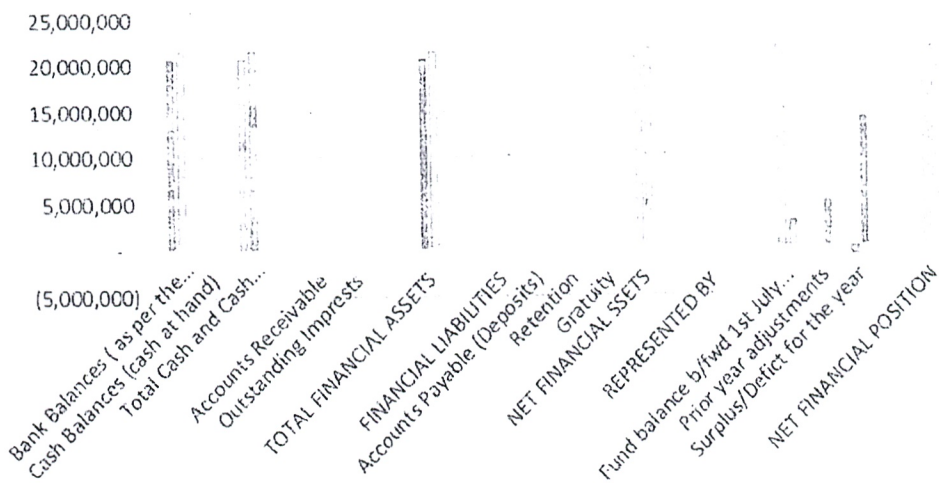
The receipts outperformed the previous year's receipts as summarized in the bar charts for the statements of receipts and payments & assets and liabilities.

STATEMENT OF RECEIPTS AND PAYMENTS



- I. STATEMENT OF RECEIPTS AND PAYMENTS 2021-2022 RECEIPTS
- I. STATEMENT OF RECEIPTS AND PAYMENTS 2020-2021 Kshs RECEIPTS

ASSETS AND LIABILITIES



- II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 2021-2022 Kshs FINANCIAL ASSETS Cash and Cash Equivalents
- II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 2020-2021 Kshs FINANCIAL ASSETS Cash and Cash Equivalents

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Through the enhanced receipts the committee was able to implement most of the projects within the financial year. Notably, the following trademark projects were implemented at the closure of the year.

1) Purchase of school buses

The committee purchased and supplied four school buses as per the approved code lists summarised in the table below;

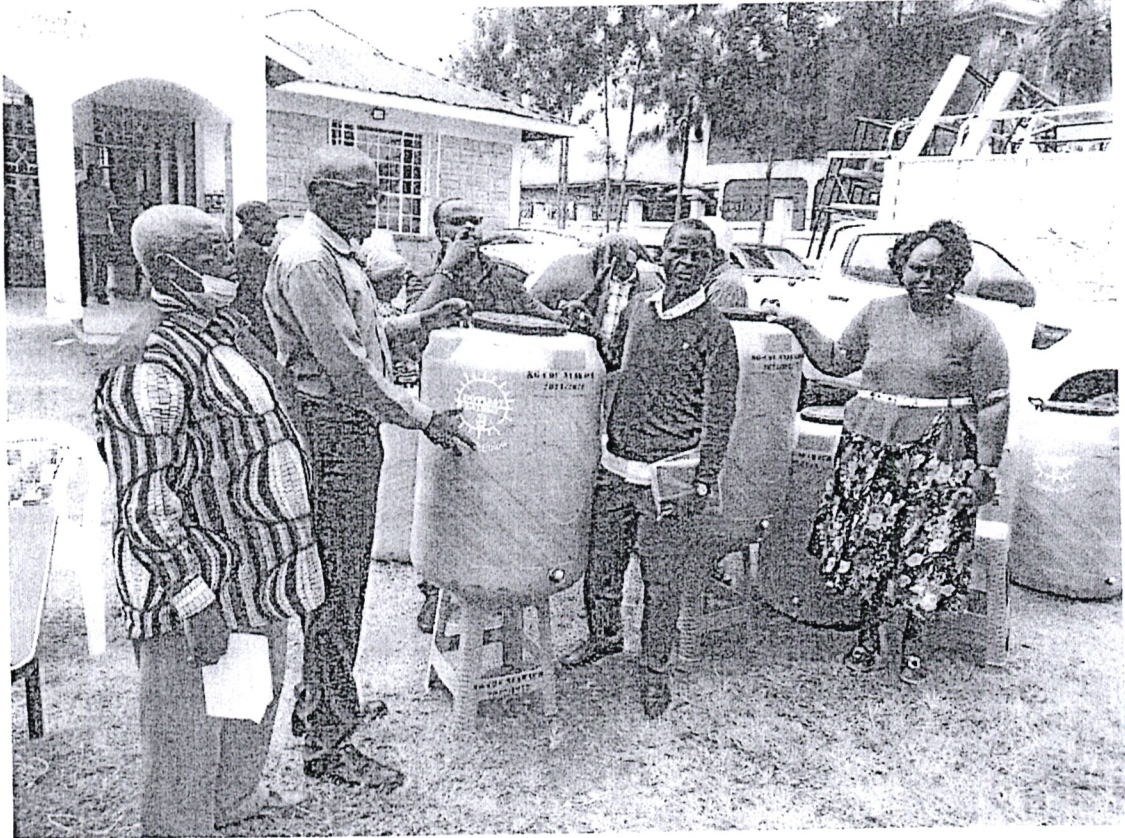
S/N	NAME OF SCHOOL	ACTIVITY	KSHS	REMARKS
1	Nyamarimba girls sec school	Purchase of 46 seater bus	8,650,000	Delivered
2	Anding'o Opanga secondary school	Purchase of 46 seater bus	8,650,000	Delivered
3	Lisana secondary school	Purchase of 46 seater bus	8,650,000	Delivered
4	Abwao secondary school	Purchase of 46 seater bus	8,650,000	Delivered
	TOTAL		34,600,000	

These buses are envisaged to enhance mobility for faster and convenient transportation of students and staff for the various school activities.



2) Purchase of hand washing tanks

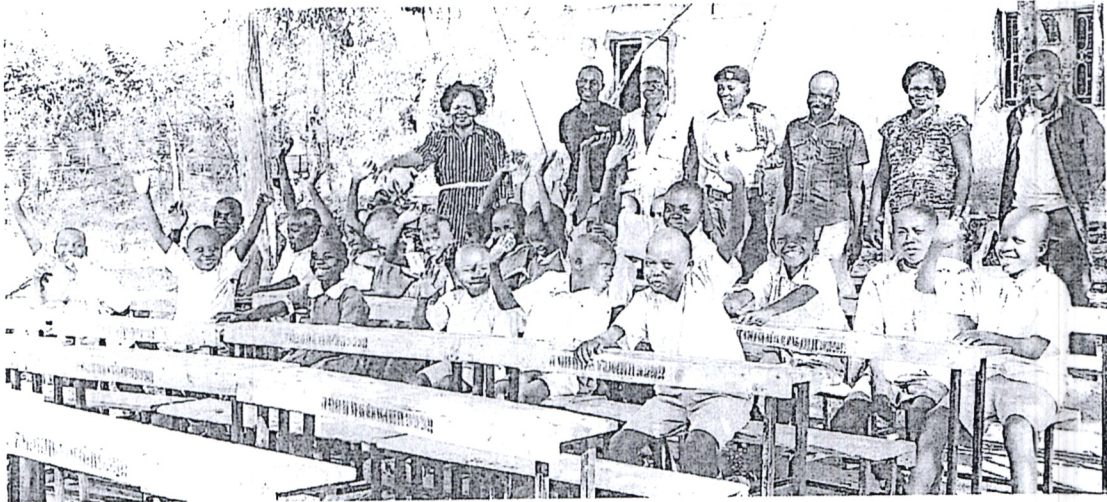
During the financial year the committee also purchased and supplied 345 hand washing tanks to 69 primary schools. This project is aimed at mitigating the effects of COVID-19 through improved hygiene in the schools.



3) Purchase of primary schools desks

Furthermore, the committee purchased and supplied 1584 twin sitting desks to 44 primary schools. The desks will improve social distancing among learners to help fight the COVID-19 pandemic and also provide ample sitting for better learning.

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The constituency continues to receive numerous requests to provide resources for infrastructure development in schools and security projects. The demand for bursary during the year showed that our allocations were inadequate. The total budget for bursaries was over kshs 43,000,000 in the year against a demand of over Kshs 60,000,000

The challenges experienced during the year under review included;

- i. Tail end disbursement. Although the budget was 100% funded, the amounts were disbursed in the month of June. Therefore, most of the projects will be implemented in the next financial year.
- ii. The public works office had only one staff who struggled to design and supervise our projects. This office additional staff.

The bursary allocation in the year was inadequate compared to the demand. This vote require allocations of over Kshs 50,000,000 per year

JOEL ONONO MacOdongo
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

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/sectorial objectives of the *Nyakach Constituency 2018-2022* strategic plan are:

- a) Improved the school's learning environment by expanding and improving the education infrastructure in the constituency by the year 2023
- b) Promote peaceful coexistence by strengthening security structures within the constituency
- c) Increase employability and productivity by empowering the community
- d) Ensure talent identification and development through sports
- e) Promote environmental sustainability and coping mechanisms

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	Improve the schools learning environment by expanding and improving the education infrastructure in the constituency by the year 2023	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 2021/22 -we constructed 25 more classrooms in schools, 3 more dormitories, and one laboratory. We purchased 1,584 desks for 50 primary schools and also supplied 345 hand washing tanks to 69 schools. - We funded bursary for needy students in secondary schools and

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				tertiary institutions. This fund utilised Kshs 40,000,000
Security	Promote peaceful coexistence by strengthening security structures within the constituency	Increased number of police stations and out posts for easy access to security services and benefits.	Number of police stations constructed, upgraded and modernised. Number of chiefs offices constructed and equipped Number of police houses built	-Two police post were upgraded and gazetted. -chiefs camps were constructed - we constructed 15 police housing units
Environment	Promote environmental sustainability and coping mechanisms	Conservation of the environment for sustainable livelihoods	Number of environmental improvement initiatives	Provided 450 hand washing tanks to 90 schools to mitigate the COVID-19 pandemic.
Sports	Ensure talent identification and development through sports	Nurture youth talents in sports for leisure, recreation and income generation	Facilitate sports tournaments, events. Supply sporting equipment and gear	Supplied assorted uniforms and balls for football and athletics.

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** NYAKACH NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years

to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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. Nyakach 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-

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

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from

the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

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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.

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



Moses T Karakacha
Fund Account Manager

V. 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-NYAKACH 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-NYAKACH 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- NYAKACH 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.

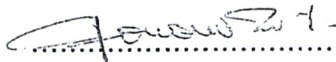
The Accounting Officer in charge of the NGCDF NYAKACH Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under

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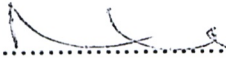
audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- NYAKACH Constituency financial statements were approved and signed by the Accounting Officer on ...30/9.....2022.


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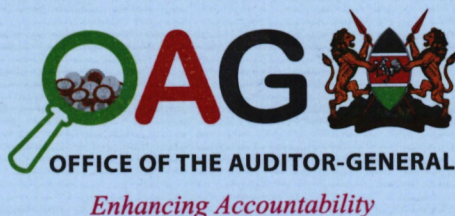
Joel Onono MacOdongo
Chairman – NGCDF Committee


.....

Moses T Karakacha
Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYAKACH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nyakach Constituency set out on page 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Nyakach Constituency as at 30 June, 2022, 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 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variances between the Amounts in the Statement of Receipts and Payments/Statement of Assets and Liabilities and the Notes to the Financial Statements

The following variances were noted between the amounts in the statement of receipts and payments/statement of assets and liabilities and the notes to the financial statements.

Item	Amount in the Statement of Receipts and Payments/Assets & Liabilities (Kshs.)	Amount in the Notes to the Financial Statements (Kshs.)	Difference (Kshs.)
Use of Goods and Services	14,176,156	14,318,818	(142,662)
Other Grants and Transfers	87,620,925	86,880,925	740,000
Acquisition of Assets	96,599	-	96,599

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Unsupported Project Management Committee (PMC) Bank Account Balances

Note 17.4 and Annex 5 to financial statements reflects PMC Account balance of Kshs.24,356,761. However, the balances were not supported by bank balance confirmation certificates or bank statements.

In the circumstances, the accuracy of the PMC account balances could not be confirmed.

3. Unconfirmed Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.20,847,651 while Note 10A reflects a balance of Kshs.19,047,651 resulting to a variance of Kshs.1,800,000 which was not explained or reconciled. Further, the bank reconciliation statement reflects unrepresented cheques amounting to Kshs.21,064,871 out of which two cheques totalling to Kshs.14,778 were over six months old and had not been

written back into the cashbook. No explanation has been provided for failure to reverse the entries in the cashbook.

In addition, the bank reconciliation statement includes payments in bank statement but not recorded in cashbook of Kshs.328,473 which relate to bank charges and unsupported understatements in the cashbook of Kshs.30,457 and Kshs.298,016 respectively. No explanation has been provided for not updating the cashbook.

Further, there were receipts in the bank totalling Kshs.22,000 for deposits done on 30 August, 2021, 31 May 2022 and 30 June, 22 which had not been recorded in the cashbook. No explanation has been provided for failure to include the receipts.

There were also receipts in the cashbook totalling Kshs.490,480 which had not been recorded in the bank statements.

In the circumstances, the accuracy of the cash and cash equivalent balance of Kshs.20,847,651 could not be confirmed.

4. Unsupported Other Committee and Training Expenses

The statement of receipts and payments reflects use of goods and services of Kshs.14,176,156 which includes Kshs.3,062,000 and Kshs.1,217,400 in respect to other committee allowances and training expenses. These were cash payments to various facilitators. However, there was no evidence that the facilitators received the funds.

In the circumstances the propriety of the expenditure of Kshs.4,279,400 could not be confirmed.

5. Incomplete Information on Bursaries

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers Kshs.87,620,925 which includes bursaries to secondary schools, tertiary institutions and special schools of Kshs.35,620,908, Kshs.20,690,450 and Kshs.609,000 totalling to Kshs.56,920,358. Although the bursaries were disbursed as per the summarized schedules provided, full names of the learning institutions, bank details of the learning institution, bursary amount, full name of the student, admission number, type of institution, county in which the learning institution is located were not provided for audit review. Further, review of the analysis established that various private schools benefited from bursary totalling to Kshs.382,000 however, no explanation was obtained from the Management on why bursaries were issued to students in the private schools.

In the circumstances, it was not possible to confirm the occurrence and equitable award of the bursaries to the needy students.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Nyakach Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits

of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget and actual expenditure on comparable basis of Kshs.210,585,318 and Kshs.188,565,254 respectively resulting to an under-expenditure of Kshs.22,020,064.

The under expenditure may have negatively impacted service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unauthorized Expenditure

The statement of receipts and payments reflects that Management spent an amount of Kshs.14,176,156 on use of goods and services instead of Kshs.10,470,645 (5% of Kshs.209,412,905) resulting to unauthorized expenditure of Kshs.3,705,511 contrary to Section 9 of the CDF Act, 2015 which require the Project Management Committee to set aside a sum not exceeding five per centum of the total allocation for the project to cater for the administration expenses of the project.

In the circumstances, Management was in breach of law.

2. Incomplete Projects

The Project Implementation Status (PIS) report provided for audit review as at 30 June, 2022, revealed that 14 No. of project amounting to Kshs.19,000,000 were incomplete.

Review of the year 2022/2023 code list revealed that the above projects have not been budgeted for, to enable completion. However, no explanation has been provided for failure to budget for the projects.

In the circumstances, the projects may not be completed in time resulting to adverse implications to service delivery.

3. Irregular Procurement of Laptop

The statement of assets and liabilities reflects an amount of Kshs.14,176,156 in respect of use of goods and services which includes Kshs.96,599 being the cost incurred to purchase a laptop HP Probook 440G 8 15/8/512/14 serial no.5CD146N022 through imprest instead of competitive bidding which denied the CDF value for money through competitive bidding. The receipt voucher, inspection certificate and issue voucher were not provided for audit review. Physical verification of the assets revealed that most of the Fund's assets have not been tagged.

Review of the approved budget revealed that the laptop had not been included in the budget. In addition, the Management did not include the laptop in the asset register as required by Regulations 143(1) of the Public Finance Management Regulations, 2015 requires the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

4. Failure to Provide the Emergency Reserve Utilization Report

The statement of receipts and payment and as disclosed in Note 7 to the financial statements reflects other grants and other transfers Kshs.86,880,925 .Included in this amount is Kshs.6,450,000 in respect of emergency projects, Records provided for audit review revealed that Management did not report the funded emergencies to the Board as stipulated in Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which requires utilization of the emergency reserve to be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the Fund's financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 June, 2023

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	187,667,413	163,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	10,000	11,000
TOTAL RECEIPTS		187,677,413	163,378,724
PAYMENTS			
Compensation of employees	4	3,421,574	3,910,510
Use of goods and services	5	14,176,156	16,198,499
Transfers to Other Government Units	6	83,250,000	93,010,998
Other grants and transfers	7	87,620,925	35,882,230
Acquisition of Assets	8	96,599	67,000
Other Payments	9	-	350,000
TOTAL PAYMENTS		188,565,254	149,419,237
SURPLUS/DEFICIT		(887,840)	13,959,487


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

The Constituency financial statements were approved on ...30/9/.....2022.

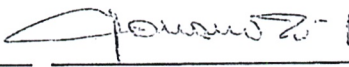
Signed by:


Fund Account Manager

Name: Moses T Karakacha
ICPAK M/No: 14662


National Sub-County
Accountant

Name: Sykvester O
Onyango
ICPAK M/No: 24730


Chairman NG-CDF
Committee

Name: Joel O.
MacOdongo

Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

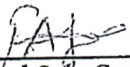
I. Statement of Assets and Liabilities as at 30th June, 2022

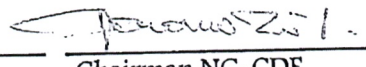
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	20,847,651	21,735,492
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		20,847,651	21,735,492
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		20,847,651	21,735,492
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		20,847,651	21,735,492
Represented By			
Fund Balance B/Fwd	13	21,735,492	21,735,492
Prior Year Adjustments	14	-	4,950,000
Surplus/Deficit for The Year		(887,840)	13,959,487
Net Financial Position		20,847,651	21,735,493

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

The Constituency financial statements were approved on 30/9/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Moses T Karakacha

Name: Sykvester O

Name: Joel O.

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

ICPAK M/No: 14662

Onyango
ICPAK M/No: 24730

MacOdongo

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

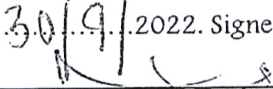
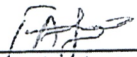
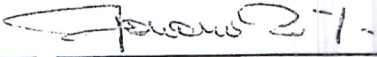
IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	187,667,413	163,367,724
Other Receipts	3	10,000	11,000
Total Receipts		187,677,413	163,378,724
Payments			
Compensation Of Employees	4	3,421,574	3,910,510
Use Of Goods and Services	5	14,176,156	16,198,499
Transfers To Other Government Units	6	83,250,000	93,010,998
Other Grants and Transfers	7	87,620,925	35,882,230
Other Payments	9	-	350,000
Total Payments		188,468,655	149,352,237
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	4,950,000
Net Cash Flow from Operating Activities		(791,241)	18,976,487
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	96,599	67,000
Net Cash Flows from Investing Activities		(96,599)	(67,000)
		-	
Net Increase In Cash And Cash Equivalent		(887,840)	18,909,487
Cash & Cash Equivalent At Start Of The Year	10	21,735,492	2,826,005
Cash & Cash Equivalent At End Of The Year	10	20,847,651	21,735,492

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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

on 30/9/2022. Signed by:

 Fund Account Manager	 National Sub-County Accountant	 Chairman NG-CDF Committee
Name: Moses T Karakacha ICPAK M/No: 14662	Name: Sykvester O Onyango ICPAK M/No: 24730	Name: Joel O. MacOdongo

Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022


Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
Receipts	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	21,735,492	51,750,948	210,575,318	209,402,905	1,172,413	99
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts-AIA	-	10,000	-	10,000	10,000	-	100
Totals	137,088,879	21,745,492	51,750,948	210,585,318	209,412,905	1,172,413	99
Payments							
Compensation Of Employees	3,449,072	-	-	3,449,072	3,421,574	27,498	99
Use Of Goods and Services	8,792,328	6,420,873	-	15,213,201	14,193,156	1,020,045	93
Transfers To Other Government Units	66,599,983	12,100,000	14,789,655	93,489,638	83,250,000	10,239,638	89
Other Grants and Transfers	58,150,897	3,214,619	36,961,293	98,326,809	87,620,925	10,705,884	89
Other Payments	-	-	-	-	-	-	-
Acquisition of assets	96,599	-	-	96,599	96,599	-	100
Funds Pending Approval**	-	10,000	-	10,000	-	10,000	-
Totals	137,088,879	21,745,492	51,750,948	210,585,318	188,565,254	22,020,065	90

(a) The transfers to other government entities were at 88% because funds were received at close of the financial year. However, the funds will be released to the PMCs by mid July 2022.

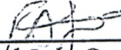
*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Kshs
Budget utilisation difference totals	22,020,065
Less undisbursed funds receivable from the Board as at 30th June 2022	1,172,414
	20,847,651
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	20,847,651

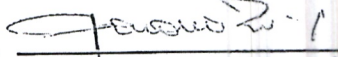
The Constituency financial statements were approved on 30/9/ 2022. Signed by:


Fund Account Manager

Name: Moses T Karakacha
ICPAK M/No:14662


National Sub-County
Accountant

Name: Sylvester O Onyango
ICPAK M/No: 24730


Chairman NG-CDF Committee

Name: Joel Onono MacOdongo

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

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			
	2021/2022			2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,449,072	-	-	3,449,072	3,421,574	27,498
1.2 Committee allowances	1,800,000	-	-	1,800,000	1,800,000	-
1.3 Use of goods and services	2,879,662	6,420,873	-	9,300,535	8,280,490	1,020,045
Total	8,225,333	6,420,873	-	14,646,206	13,684,926	961,280
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	-	-	1,000,000	1,000,000	-
2.2 Committee allowances	1,500,000	-	-	1,500,000	1,500,000	-
2.3 Use of goods and services	1,612,666	-	-	1,612,666	1,612,666	-
Total	4,112,666	-	-	4,112,666	4,112,666	-
3.0 Emergency						
3.1 Primary Schools	3,800,000	-	-	3,800,000	3,800,000	-
3.2 Secondary schools	1,650,000	-	-	1,650,000	1,650,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	1,000,000	-	-	1,000,000	1,000,000	-
3.5 Unutilized	742,207	2,493,937	-	3,236,144	-	3,236,144
3.6 Unutilized	-	-	58,272	58,272	-	58,272
Total	7,192,207	2,493,937	58,272	9,744,416	6,450,000	3,294,416
4.0 Bursary and Social Security						
4.1 Secondary Schools	20,000,000	-	16,947,051	36,947,051	35,620,908	1,326,143
4.2 Tertiary Institutions	19,300,000	720,682	-	20,020,682	20,690,450	(669,768)
4.3 Social security	-	-	-	-	-	-

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Special needs schools	1,000,000	-	-	1,000,000	609,000	391,000
Total	40,300,000	720,682	16,947,051	57,967,733	56,920,358	1,047,375
5.0 Sports						
5.1 Sports	2,458,690	-	2,283,556	4,742,246	2,458,690	2,283,556
Total	2,458,690		2,283,556	4,742,246	2,458,690	2,283,556
6.0 Environment						
Various schools	2,500,000	-	-	2,500,000	2,500,000	-
Total	2,500,000	-	-	2,500,000	2,500,000	-
7.0 Primary Schools Projects						
Agai Primary School	500,000	-	-	500,000	500,000	-
Asawo Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Bugo Primay school	300,000	-	-	300,000	300,000	-
Burkamwana Primary School	500,000	-	-	500,000	500,000	-
Chachi Primary School	500,000	-	-	500,000	500,000	-
Kachan Primary School	500,000	-	-	500,000	500,000	-
Kasawo Primary School	500,000	-	-	500,000	500,000	-
Lisana Primary School	400,000	-	-	400,000	400,000	-
Magunga Primary School	500,000	-	-	500,000	500,000	-
Michura Primary School	500,000	-	-	500,000	500,000	-
Ndori RC Primary School	500,000	-	-	500,000	500,000	-
Nyabola Primary School	500,000	-	-	500,000	500,000	-
Nyagweno Primary School	500,000	-	-	500,000	500,000	-
Obange Primary School	700,000	-	-	700,000	700,000	-
Obingo Primary School	500,000	-	-	500,000	500,000	-
Oboch Primary School	500,000	-	-	500,000	500,000	-

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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			
	2021/2022			2021/2022	30/06/2022	
Onwang'o Primary school	300,000	-	-	300,000	300,000	-
Pap lisana Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Saka Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Siany Primary School	500,000	-	-	500,000	500,000	-
St. Aloys Gem Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Thurgem Primary School	800,000	-	-	800,000	800,000	-
Urudi Primary School	500,000	-	-	500,000	500,000	-
Achingure Primary School	136,364	-	-	136,364	-	136,364
Akado Primary School	136,364	-	-	136,364	-	136,364
Aponde Primary School	136,364	-	-	136,364	-	136,364
Barkawarinda Primary School	136,364	-	-	136,364	-	136,364
Bodi Primary School	136,364	-	-	136,364	-	136,364
Bungumeri Primary School	136,364	-	-	136,364	-	136,364
Bwaja Primary School	136,364	-	-	136,364	-	136,364
Chachi Primary School	136,364	-	-	136,364	-	136,364
Dirubi Primary School	136,364	-	-	136,364	-	136,364
Innis Education Centre	136,364	-	-	136,364	-	136,364
Kamtudi Primary School	136,364	-	-	136,364	-	136,364
Kandiege Primary School	136,364	-	-	136,364	-	136,364
Kawili Primary School	136,364	-	-	136,364	122,749	13,615
Kibwon Primary School	136,364	-	-	136,364	136,364	-
Kosogo Primary School	136,364	-	-	136,364	136,364	-
Mbora Primary School	136,364	-	-	136,364	136,364	-
Moro Primary School	136,364	-	-	136,364	136,364	-
Naki Primary School	136,364	-	-	136,364	136,364	-
Ngege Primary School	136,364	-	-	136,364	136,364	-
Ng'ope Primary School	136,364	-	-	136,364	136,364	-
Nyabola Primary School	136,364	-	-	136,364	136,364	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyabondo Boys B Primary	136,364	-	-	136,364	136,364	-
Nyabondo Day Primary School	136,364	-	-	136,364	136,364	-
Nyabondo Girls B. Primary	136,364	-	-	136,364	136,364	-
Nyabondo Mixed Pri School	136,364	-	-	136,364	136,364	-
Nyadero Primary School	136,364	-	-	136,364	136,364	-
Nyakach Mixed Pri. School	136,364	-	-	136,364	136,364	-
Nyawalo Primary School	136,364	-	-	136,364	136,364	-
Ochwado Primary School	136,364	-	-	136,364	136,364	-
Ogeka Primary School	136,364	-	-	136,364	136,364	-
Ogilo Komulo Primary School	136,364	-	-	136,364	136,364	-
Olembo Primary School	136,364	-	-	136,364	136,364	-
Oiwa Primary School	136,364	-	-	136,364	136,364	-
Olwalo Primary School	136,364	-	-	136,364	136,364	-
Orobi Primary School	136,364	-	-	136,364	136,364	-
Othith Primary School	136,364	-	-	136,364	136,364	-
Otho Abwao Primary School	136,364	-	-	136,364	136,364	-
Pap Ndege Primary School	136,364	-	-	136,364	136,364	-
Radienya Primary School	136,364	-	-	136,364	136,364	-
Rae Primary School	136,364	-	-	136,364	136,364	-
Soko Primary School	136,364	-	-	136,364	136,364	-
Sondu Union Primary School	136,364	-	-	136,364	136,364	-
Thurdibuoro Primary School	136,363	-	-	136,363	136,363	-
Wenwa Primary School	136,332	-	-	136,332	136,332	-
Ndori RC Primary School	500,000	-	-	500,000	500,000	-
Achego Pri school	-	-	117,683	117,683	-	-
Agai Pri School	-	-	117,683	117,683	-	-
Andingo Bware Pri school	-	-	117,683	117,683	-	-

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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			
	2021/2022			2021/2022	30/06/2022	
Andingo Olasi Pri school	-	-	117,683	117,683	-	
Andingo Opanga Pri school	-	-	117,683	117,683	-	
Aorno Pri school	-	-	117,683	117,683	-	
Asawo Pri school	-	-	117,683	117,683	-	
Bala Pri school	-	-	117,683	117,683	-	
Bugo Pri school	-	-	117,683	117,683	-	117,683
Cherwa Pri school	-	-	117,683	117,683	-	117,683
Kabondo Pri school	-	-	117,683	117,683	-	117,683
Kabuya Pri school	-	-	117,683	117,683	-	117,683
Kachan Pri school	-	-	117,683	117,683	-	117,683
Kasawo Pri school	-	-	117,683	117,683	-	117,683
Keyo Nyadundo Pri school	-	-	117,683	117,683	-	117,683
Kobeto Pri School	-	-	117,683	117,683	-	117,683
Kogola Pri school	-	-	117,683	117,683	-	117,683
Kokungu Pri school	-	-	117,683	117,683	-	117,683
Lisana Pri school	-	-	117,683	117,683	-	117,683
Maraba Pri school	-	-	117,683	117,683	-	117,683
Ndori BC Pri school	-	-	117,683	117,683	-	117,683
Ndori RC Pri school	-	-	117,683	117,683	-	117,683
Nyadina Pri school	-	-	117,683	117,683	-	117,683
Nyagweno Pri school	-	-	117,683	117,683	-	117,683
Nyakwere Pri school	-	-	117,683	117,683	-	117,683
Nyalganya Pri school	-	-	117,683	117,683	-	117,683
Nyalunya Pri school	-	-	117,683	117,683	-	117,683
Nyamarimba Pri school	-	-	117,683	117,683	-	117,683
Nyamarumbe Pri school	-	-	117,683	117,683	-	117,683
Nyongonga Pri school	-	-	117,683	117,683	-	117,683
Obanda Pri school	-	-	117,683	117,683	-	117,683
Oboch Pri school	-	-	117,683	117,683	-	117,683
Olwa Pri school	-	-	117,683	117,683	-	117,683

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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			
	2021/2022			2021/2022	30/06/2022	
Onwango Pri school	-	-	117,683	117,683	-	117,683
Onyuongo pri school	-	-	117,683	117,683	-	117,683
Oremo Pri school	-	-	117,683	117,683	-	117,683
Pawtenge Pri school	-	-	117,683	117,683	-	117,683
Rachier Pri school	-	-	117,683	117,683	-	117,683
Ragen AIC Pri school	-	-	117,686	117,686	-	-
Kabuya Pri school	-	100,000	-	100,000	100,000	-
Total	19,999,983	100,000	6,589,655	26,689,638	18,450,000	6,121,952
8.0 Secondary Schools Projects						
Mbora sec school	500,000	-	-	500,000	500,000	-
Abwao Secondary School	8,650,000	-	-	8,650,000	8,650,000	-
Anding'o Opanga Secondary School	8,650,000	-	-	8,650,000	8,650,000	-
Apondo Kasaye secondary school	1,000,000	-	-	1,000,000	1,000,000	-
Kandaria Mixed Secondary school	1,600,000	-	-	1,600,000	1,600,000	-
Lisana Secondary School	8,650,000	-	-	8,650,000	8,650,000	-
Nyadina Secondary Scool	2,400,000	-	-	2,400,000	2,400,000	-
Nyong'ong'a Secondary School	3,000,000	-	-	3,000,000	3,000,000	-
St Aloys Gem Secondary School	500,000	-	-	500,000	500,000	-
St. George Special Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
St.Mary's Nyamarimba girls secondary school	8,650,000	-	-	8,650,000	8,650,000	-
William booth Barkawarinda Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
Cherwa sec school	-	7,100,000	1,000,000	8,100,000	8,100,000	-
Mbugra sec school	-	4,900,000	2,200,000	7,100,000	7,100,000	-
Mbugra sec school	-	-	1,000,000	1,000,000	1,000,000	-
Moro sec school	-	-	1,000,000	1,000,000	1,000,000	-
Sango buru sec school	-	-	1,000,000	1,000,000	1,000,000	-

Nyakach Constituency

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Total	46,600,000	12,000,000	7,200,000	65,800,000	64,800,000	-
9.0 Tertiary institutions Projects						
Nyakach sub county Education office	-	-	600,000	600,000	-	600,000
Total	-	-	600,000	600,000	-	600,000
10.0 Security Projects						
Pap-Onditi Police Station	700,000	-	-	700,000	700,000	-
Sondu Miriu Police Station	5,000,000	-	-	5,000,000	5,000,000	-
Kapsorok police post	-	-	3,000,000	3,000,000	3,000,000	-
Katito police station	-	-	5,000,000	5,000,000	5,000,000	-
Thurdibuoro chiefs hall	-	-	1,794,677	1,794,677	1,794,677	-
Thurdibuoro chiefs hall	-	-	1,205,323	1,205,323	-	1,205,323
Ogoro police station	-	-	5,000,000	5,000,000	-	5,000,000
Kapsorok police post	-	-	900,000	900,000	-	900,000
Bolo chiefs office	-	-	2,000,000	2,000,000	2,000,000	-
Kabodho west chiefs office	-	-	1,000,000	1,000,000	1,000,000	-
Total	5,700,000	-	19,900,000	25,600,000	18,494,677	7,105,323
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture & equipt						
11.4 Purchase of computers	96,599	-	-	96,599	96,599	-
11.5 Purchase of land						
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						

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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			
	2021/2022			2021/2022	30/06/2022	
13.0 Funds pending approval						
Unapproved projects	-	-	1,172,414	1,172,414	-	1,172,414
AIA	10,000	-	-	10,000	-	10,000
PMC savings	-	-	-	-		
Total	-	10,000	1,172,414	1,182,414	-	1,182,414
GRAND TOTALS	137,088,879	21,745,492	51,750,948	210,585,319	188,555,255	22,030,065

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STATEMENT OF APPROPRIATION EXTRACT (COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS & BUDGET EXECUTION TOTALS)						
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference
	a		B	c=a+b	d	e=c-d
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
PAYMENTS						
Compensation of Employees	3,449,072	-	-	3,449,072	3,421,574	27,498
Use of goods and services	8,792,328	6,420,873	-	15,213,201	13,923,357	1,289,844
Transfers to Other Government Units	66,599,983	12,100,000	11,389,655	90,089,638	83,250,000	6,839,638
Other grants and transfers	58,150,897	3,214,619	39,188,879	100,554,395	87,863,725	12,690,671
Acquisition of Assets	96,599	-	-	96,599	96,599	-
Other payments	-	-	-	-	-	-
UNALLOCATED FUND	-	10,000	1,172,414	1,182,414	-	1,182,414
TOTAL	137,088,879	21,745,492	51,750,948	210,585,319	188,555,255	22,030,065

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-NYAKACH Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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 insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

Significant Accounting Policies continued

7. Accounts Receivable

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

enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
AIE NUMBERS;	Kshs	Kshs
B105253	33,000,000	
B105635	34,000,000	
B105680	10,000,000	
B105903	22,000,000	
B128664	5,000,000	
B154173	12,000,000	
B128976	12,000,000	
B164399	18,000,000	
B155527	24,088,879	
A888964	5,489,655	
B 089075	12,088,879	
B104772		30,000,000
B104832		37,117,724
B124643		9,000,000
B119613		8,500,000
B124785		2,000,000
B128003		13,000,000
B128244		6,900,000
B132006		6,000,000
B132300		6,000,000
B138969		12,000,000
B126261		7,000,000
B105153		2,250,000
B105056		11,600,000
B140700		12,000,000
TOTAL	187,667,413	163,367,724

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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	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

	2021-2022	2020 - 2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	10,000	11,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	10,000	11,000

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,821,957	2,556,995
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	319,920	1,188,131
Employer Contributions Compulsory national social security schemes	279,697	165,384
Total	3,421,574	3,910,510

5. Use of Goods and Services

5 USE OF GOODS AND SERVICES	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	755,272	2,644,572
Electricity	44,440	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	112,050	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,217,400	3,327,500
Hospitality supplies and services	-	-
Other committee expenses	3,062,000	2,451,300
Committee allowances	6,377,200	5,397,200
Insurance costs	30,249	-
Specialized materials and services	-	-
Office and general supplies and services	355,650	-
Fuel , oil & lubricants	1,281,598	1,459,631
Other operating expenses	-	341,156
Bank service commission and charges	30,457	-
Other Operating Expenses	-	-
Security operations	-	-

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Routine maintenance - vehicles and other transport equipment	1,052,502	577,140
Routine maintenance- other assets	-	-
TOTAL	14,318,818	16,198,499

6. Transfer to Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	18,450,000	64,710,998
Transfers To Secondary Schools (See Attached List)	64,800,000	28,300,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	83,250,000	93,010,998

7. Other Grants and Other transfers

	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	35,620,908	750,000
Bursary -Tertiary (see attached list)	20,690,450	17,446,900
Bursary- Special Schools	609,000	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	57,200	50,800
Security Projects (see attached list)	18,494,677	569,000
Sports Projects (see attached list)	2,458,690	2,610,030
Environment Projects (see attached list)	2,500,000	5,745,000
Emergency Projects (see attached list)	6,450,000	7,810,500
Education-renovation of SCDE Office	-	900,000
TOTAL	86,880,925	35,882,230

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8. Acquisition of Assets

	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles & Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	67,000
Purchase of computers ,printers and other IT equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation & Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
TOTAL		67,000

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	350,000
ICT Hub	-	-
TOTAL	000	350,000

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs (30/6/2022)	Kshs (30/6/2021)
10A: Bank Accounts (Cash Book Bank Balance)		

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<i>Kenya Commercial Bank, Sondu Branch. Nyakach NG-CDF A/C no.1104034220</i>	19,047,651	21,735,492
TOTAL	19,047,651	21,735,492
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

11: 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>Moses Karakacha</i>	2021-2022	9,624,000	9,624,000	NIL
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<i>Total</i>		9,624,000	9,624,000	NIL

Notes to the Financial Statement Continued

12A. Retention

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	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July 2021	-	-
Gratuity held during the year	319,920	-
Gratuity paid during the Year	319,920	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts		21,735,492
Cash in hand	-	-
Imprest	-	-
Total		21,735,492

14. Prior Year Adjustments

	Balance b/f FY	Adjustments	Adjusted Balance** b/f FY 2021/2022

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	2020/2021 as per Audited Financial statements		
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Cashbook adjustment- payment under cast		(2,493,937)	(2,493,937)
Total		(2,493,937)	(2,493,937)

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs

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Outstanding Imprest as at 1 st July (A)	00	00
Imprest issued during the year (B)	9,624,000	00
Imprest surrendered during the Year (C)	9,624,000	00
closing accounts in account receivables D= A+B-C	00	00
Changes in Account Receivables E= D-A	00	00

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	00	00
Deposit and Retentions held during the year (B)	00	00
Deposit and Retentions paid during the Year (C)	00	00
closing account payables D= A+B-C	00	00
Changes in Accounts Payable E= D-E	00	00

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	00	000
Construction of civil works	00	000
Supply of goods	00	000
Supply of services	00	000
Total	00	000

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	00	00
Others (<i>specify</i>)	00	00
Total	00	00

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17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	27,498	-
Use of goods and services	1,037,045	5,198,806
Amounts due to other Government entities (see attached list)	10,239,638	22,689,655
Amounts due to other grants and other transfers (see attached list)	10,705,884	44,661,581
Acquisition of assets	-	-
Funds pending approval	10,000	11,000
Total	22,020,065	72,561,042

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	24,356,761	22,254,687
Total	24,356,761	22,254,687

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Pay staff salaries	27,498		
Use of goods & services	Committee expenses	990,981.65		
SUB TOTAL 1		1,018,479.65		
Amounts due to other Government entities				
Primary schools				
Achego Pri school	Purchase desks	117,683		On going
Agai Pri School	Purchase desks	117,683		On going
Andingo Bware Pri school	Purchase desks	117,683		On going
Andingo Olasi Pri school	Purchase desks	117,683		On going
Andingo Opanga Pri school	Purchase desks	117,683		On going
Aomo Pri school	Purchase desks	117,683		On going
Asawo Pri school	Purchase desks	117,683		On going
Bala Pri school	Purchase desks	117,683		On going
Bugo Pri school	Purchase desks	117,683		On going
Cherwa Pri school	Purchase desks	117,683		On going

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	desks			
Kabondo Pri school	Purchase desks	117,683		On going
Kabuya Pri school	Purchase desks	117,683		On going
Kachan Pri school	Purchase desks	117,683		On going
Kasawo Pri school	Purchase desks	117,683		On going
Keyo Nyadundo Pri school	Purchase desks	117,683		On going
Kobeto Pri School	Purchase desks	117,683		On going
Kogola Pri school	Purchase desks	117,683		On going
Kokungu Pri school	Purchase desks	117,683		On going
Lisana Pri school	Purchase desks	117,683		On going
Maraba Pri school	Purchase desks	117,683		On going
Ndori BC Pri school	Purchase desks	117,683		On going
Ndori RC Pri school	Purchase desks	117,683		On going
Nyadina Pri school	Purchase desks	117,683		On going
Nyagweno Pri school	Purchase desks	117,683		On going
Nyakwere Pri school	Purchase desks	117,683		On going
Nyalganya Pri school	Purchase desks	117,683		On going
Nyalunya Pri school	Purchase desks	117,683		On going
Nyamarimba Pri school	Purchase desks	117,683		On going
Nyamarumbe Pri school	Purchase desks	117,683		On going
Nyongonga Pri school	Purchase desks	117,683		On going

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Obanda Pri school	Purchase desks	117,683		On going
Oboch Pri school	Purchase desks	117,683		On going
Olwa Pri school	Purchase desks	117,683		On going
Onwango Pri school	Purchase desks	117,683		On going
Onyuongo pri school	Purchase desks	117,683		On going
Oremo Pri school	Purchase desks	117,683		On going
Pawtenge Pri school	Purchase desks	117,683		On going
Rachier Pri school	Purchase desks	117,683		On going
Ragen AIC Pri school	Purchase desks	117,686		On going
Achingure Primary School	Purchase desks	136,364		On going
Akado Primary School	Purchase desks	136,364		On going
Aponde Primary School	Purchase desks	136,364		On going
Barkawarinda Primary School	Purchase desks	136,364		On going
Bodi Primary School	Purchase desks	136,364		On going
Bungumeri Primary School	Purchase desks	136,364		On going
Bwaja Primary School	Purchase desks	136,364		On going
Chachi Primary School	Purchase desks	136,364		On going
Dirubi Primary School	Purchase desks	136,364		On going
Innis Education Centre	Purchase desks	136,364		On going
Kamtudi Primary School	Purchase desks	136,364		On going
Kandiege Primary School	Purchase	136,364		On going

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	desks			
Kawili Primary School	Purchase desks	13,615		On going
				On going
SUB TOTAL 2		6,239,638		On going
SECONDARY SCHOOLS				On going
Apondo Kasaye Secondary School	Construct dormitory	500,000		On going
Apondo Kasaye Secondary School	Construct dormitory	500,000		On going
Nyakach sub county Education office	Construct pit latrines	600,000		On going
				On going
SUB TOTAL 3		1,600,000		On going
				On going
Amounts due to other grants and other transfers				On going
BURSARY				On going
Bursary tertiary	Pay fees needy cases	-		On going
Bursary Secondary schools	Pay fees needy cases	1,326,143		On going
Bursary special schools	Pay fees needy cases	391,000		On going
Emergency reserve	Emergency reserve	800,479		On going
Security projects				On going
Thurdibuoro chiefs hall	Construct office block	0000	1,205,323	On going
Ogoro police station	Construct office block	0000	5,000,000	Tendering on going
Kapsorok police post	Construct pit latrines	0000	900,000	On going
				On going
Sub-Total 3		7,105,323		On going

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
SPORTS				On going
Sports	Facilitate sports tournament	2,283,556	2,283,556	Funds received June 2022
Unallocated-not approved	Schools renovations	1,172,414	1,172,414	Board approval awaited
Unallocated-AIA	Unallocated	10,000	10,000	Board approval awaited
Sub Total		3,465,970		
Apondo Kasaye Primary School	Construct foot bridge	00	1,000	complete
Nyamanyinga Primary School	Construct classroom	00	2,325	complete
Akado Primary School	Construct classroom	00	483	complete
Soko Primary school	Construct classroom	00	3,180	complete
Asawo Primary School	Construct classroom	00	3,103	complete
Lisana Primary School	Construct classroom	00	600,864	complete
Lwanda High School	Construct classroom	00	600,060	complete
Bodi Primary School	Construct classroom	00	1,843	complete
Achego Primary School	Construct classroom	00	700,480	complete
Rae Mixed Primary School	Construct classroom	00	254	complete
Nyabola Secondary School	Construct classroom	00	499,395	complete
Siany Mixed Secondary School	Construct classroom	00	570,185	complete
Otho Abwao Primary School	Construct classroom	00	828	complete
Pundo Primary School	Construct classroom	00	1,119	complete
Willam Booth	Construct	00	500,374	complete

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Barkawarinda Secondary School	classroom			
Ochwado Primary School	Construct classroom	00	501,099	complete
St.Hillarius Nyabondo Mixed Secondary	Construct classroom	00	1,501,452	complete
Dirubi Secondary School	Construct classroom	00	74,627	complete
Ng'omo Primary School	Construct classroom	00	502,927	complete
Kosogo Primary School	Construct classroom	00	516,730	complete
St.Marys Kananda Primary School	Construct classroom	00	963	complete
Kawili Primary School	Construct classroom	00	200,674	complete
St. Patricks Obange Primary School	Construct classroom	00	455,356	complete
Ndori RC Primary school	Construct classroom	00	2,410	complete
Miriu Mixed Secondary School	Construct classroom	00	278	complete
Ramula Odowa Primary School	Construct classroom	00	592	complete
Apoko Mixed Secondary School	Construct classroom	00	1,454	complete
Holo Secondary School	Construct classroom	00	46,083	complete
Nyakach ng-cdf bus project	Purchase school bus	00	7,253,195	complete
Kapsorok police post project	Construct residential houses	00	94,675	complete
Ngege police post project	Construct residential houses	00	1,453,985	complete
Nyakach ng-cdf desks project	Purchase school desks	00	1,686,192	complete
Obanda primary school-bridge project	Construct footbridge	00	1,998,975	complete
Thurdibuoro chiefs office project	Construct chiefs offices	00	8,827	complete

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	and hall			
St.Patrick's Obange Secondary school	Construct classroom	00	3,388	complete
Nyalunya Primary School	Construct classroom	00	2,070	complete
Thurgem Primary School	Construct classroom	00	1,002,329	complete
Rarieda Kokech Primary school	Construct classroom	00	694	complete
St. Aloys Gem Primary school	Construct classroom	00	1,550	complete
Mbugra Primary School	Construct classroom	00	850	complete
Tulu Primary School	Construct classroom	00	200	complete
Kabuya Primary School	Construct classroom	00	951,285	complete
Wasare Primary School	Construct classroom	00	502,000	complete
Sangoro Primary school	Construct classroom	00	433	complete
Nyong'ong'a Primary school	Construct classroom	00	1,275	complete
Ogeka Primary school	Construct classroom	00	1,234	complete
St. Jeromo Anding'o Olasi Primary	Construct classroom	00	1,395	complete
Grand Total	Balance c/down	20,230,065	22,254,687	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	554,800	0	0	554,800
Buildings and structures	8,000,000	0	0	8,000,000
Transport equipment	8,837,350	0	0	8,837,350
Office equipment, furniture and fittings	2,050,585	0	0	2,050,585
ICT Equipment, Software and Other ICT Assets	664,000	0	0	664,000
Other Machinery and Equipment	1,213,500	0	00	1,213,500
Heritage and cultural assets	00	0	0	00
Intangible assets	00	0	0	00
Total	21,350,235	0	0	21,350,235

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date account opened/Activated	Bank Balance(Kshs) 2021/22	Bank Balance 2020/2021
Agai Primary school	KCB Sondu	1153687070	December 2021	500,662	00
Anding'o Kasaye chief office	KCB Sondu	1291535551	December 2021	945	00
Apondo Kasaye sec school	KCB Kisumu west	1251627692	July 2021	2,000,569	00
Asawo Primary school	KCB Sondu	1117142019	December 2021	355,897	00
Bolo chief office	KCB Sondu	1289135525	December 2021	1,515	00
Bugo Primary school	NBK-Kisumu	122413416640	December 2021	302,120	00
Chachi PRI School	KCB Sondu	1134100531	March 2022	104,415	00
Kabodho west chief office	KCB Sondu	1266779795	December 2021	3,104	00
Kabuya Primary school	NBK-Kisumu	1224024377203	December 2021	2,135	00
Kachan Primary school	KCB Kisumu west	1129187675	December 2021	793	00
Kandaria secondary school	KCB Luanda	1246266539	December 2021	1,581,785	00
Kanyalwal Primary school	KCB Sondu	1264652143	March 2022	305	00
Kapsorok police post	KCB Sondu	1271457849	March 2022	902,493	00
Kasawo Primary school	KCB Sondu	1237385164	March 2022	500,210	00
Katito police station project	KCB Sondu	1289135452	March 2022	2,028	00
Kosogo Primary school	KCB Sondu	1152866524	March 2022	3,225	00
Kusa Primary school	KCB Sondu	1293563846	March 2022	990	
Lisana Primary school	KCB Sondu	1135604606	December 2021	600,843	00
Magunga Primary school	KCB Sondu	1242856668	December 2021	500,662	00
Mbora secondary school	KCB Kisumu	1250161657	April 2022	500,085	00
Michura Primary school	KCB Sondu	1237179904	April 2022	501,924	00
Ndori RC Primary school	KCB Sondu	1251188591	April 2022	301,099	00
Ngong'ong'a sec	KCB Sondu	1291017860	April 2022	297	00

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PMC	Bank	Account number	Date account opened/ Activated	Bank Balance (Kshs) 2021/22	Bank Balance 2020/2021
school					
Nyabola Primary school	NBK-Kisumu	1285127580100	April 2022	175,228	00
Nyadina mixed sec school	KCB Kisumu west	1292204656	April 2022	2,804	00
Nyagweno Primary school	KCB Sondu	1114529184	April 2022	503,592	00
Nyakach bus project	KCB Sondu	1283811979	April 2022	4,555	00
Nyakach desks project	KCB Sondu	1281030392	April 2022	4,589,037	00
Obanda Primary school bridge	KCB Sondu	1286846730	April 2022	1,975	00
Obange Sec school	KCB Sondu	1237250161	April 2022	700,321	00
Obingo Primary school	KCB Sondu	1117141454	April 2022	500,119	00
Oboch Primary school	KCB Sondu	1234706113	April 2022	168	00
Olembo sec school	NBK-Kisumu	1047069550200	April 2022	634	00
Ong'ielore Pri school	KCB Sondu	1293563803	December 2021	3,975	00
Onwango Primary school	NBK-Kisumu	1224024894302	December 2021	1,511	00
Pap Lisana Pri School	KCB Kisumu	1103946153	December 2021	512,954	00
Siany Pri school	KCB Sondu	1117546063	August 2021	502,396	00
Sondu Miriu police station	KCB Sondu	1296735214	April 2022	4,999,545	00
St Aloys gem sec school	KCB Kisumu	1124144218	April 2022	2,645	00
St Aloys gem sec school	NBK-Kisumu	102223171860	April 2022	1,000,110	00
Thurgem Secondary school	NBK-Kisumu	1224023798202	April 2022	801,649	00
Urudi Primary school	KCB Sondu	1302111345	April 2022	500,000	00
W. b.barkawarinda sec sch	KCB Sondu	1265074321	December 2021	885,443	00
TOTAL				24,356,761	

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)
We do not have any outstanding audit issue				

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Annex 7: TRIAL BALANCE AS AT 30TH JUNE 2022

		DR	CR
		KSHS	KSHS
Cash and Cash equivalents			
	Bank Balances	20,847,651	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,421,574	
	Use of goods and services	14,176,156	
	Transfers to Other Government Units	83,250,000	
	Other grants and transfers	87,620,925	
	Acquisition of Assets	96,599	
	Other Payments	-	
Receipts			
	Transfers from the Board		187,667,413
	Proceeds from sale of assets		-
	Others receipts (AIA)		10,000
	Prior Year Adjustment		-
	Fund Balance b/f		21,735,492
	TOTAL	209,412,905	209,412,905

.....
Moses T Karakacha
Fund Account Manager