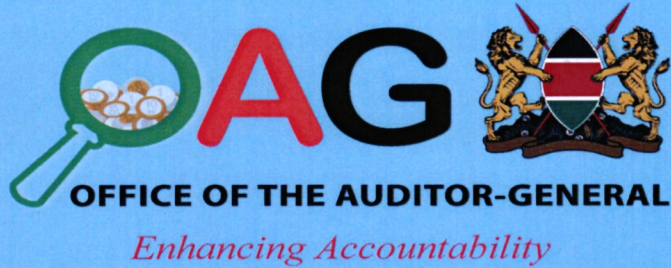


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY	
DATE: 06 JUL 2023	
DAY: Thursday	
TABLED BY:	Hon. Samuel Chepkonga
CLEAR BY:	Joyce Kemethelle

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

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

Revised Template 30th June 2022



KASIPUL 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)

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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 KASIPUL 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

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	Eunice Irene Awuor
2.	Sub-County Accountant	Jared Odhiambo Orinda
3.	Chairman NG-CDFC	Lonnie Oluoch Rapemo
4.	Member NG-CDFC	Mary N. Opiyo

(d) Fiduciary Oversight Arrangements

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

(e) KASIPUL Constituency NGCDF Headquarters

P.O. Box 264-40222 Oyugis
NG-CDF Office Building
Off Kisii - Ahero Road
Oyugis, KENYA

(f) Kasipul Constituency NGCDF Contacts

Telephone: (254) 0721-411569
E-mail: cdfkasipul@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Kasipul Constituency NGCDF Bankers

Bank Name: Kenya Commercial Bank
Branch: Oyugis
Branch Code: 241
Account Name: Kasipul NG-CDF
Account Number: 1146215614
Address: 170-40222, Oyugis

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



Going by the objectives of the NG-CDF, Kasipul National Government Constituency Development Fund Committee (NG-CDFC) endeavored to administer projects in the financial year 2021/2022 within the confines of the law and guidance by the NGCDF Board.

Projects were identified and implemented with much regard to public participation, sustainable development orients and enhancement of local accountability and transparency in the use of public resources.

This was vital to enhance ownership of the projects and continued appreciation of the fund in changing the livelihoods of the locals

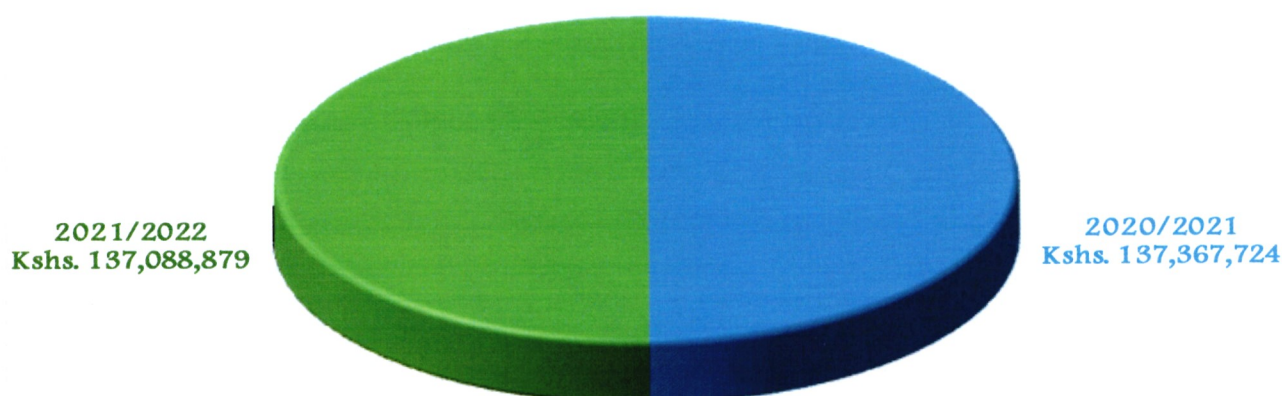
As a requirement, all public entities entrusted with the use of public funds must at the end of every financial year present a financial annual report. The annual report entails summary of the budget performance against actual amount for the year under review

We therefore present Kasipul NG-CDF's annual report and financial statements for the financial year 2021/2022. In the year under review, we are pleased with our overall performance with an increased annual expenditure compared to the previous financial year. We have put systems in place to ensure that there is improved service delivery and value for money which is in tandem with the constituency's vision and mission statement.

The actual amounts utilised by the constituency in its various expense items was at 84.2% of our annual budget of Kshs. 137,088,879, however the target should be 100% if funds are availed in time during the respective financial year.

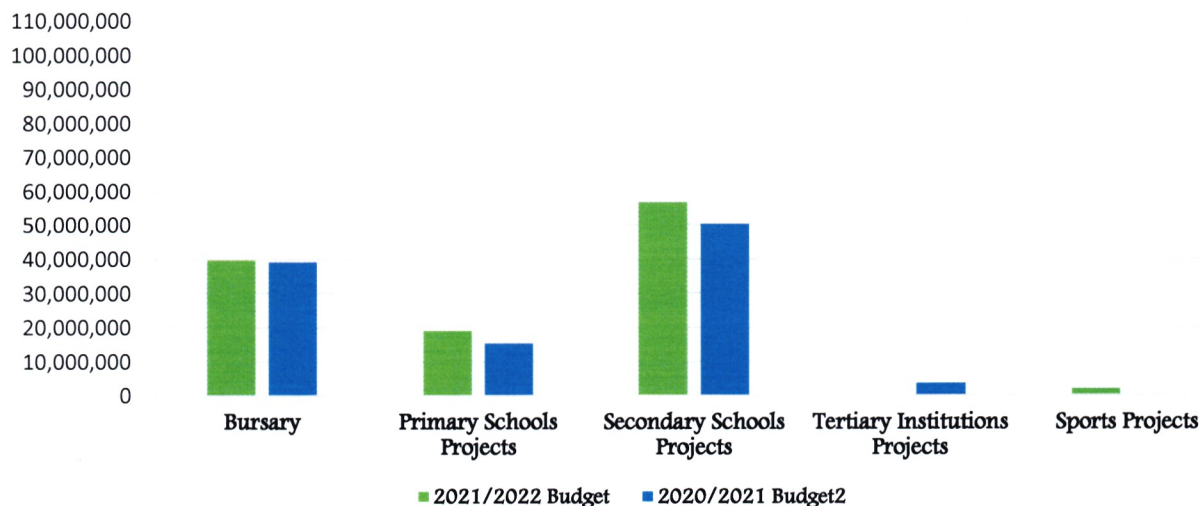
Note

Pie Chart Comparing FY 2021/2022 and FY 2020/2021 Allocations



There was immaterial decrease in financial year 2021/2022 allocation by Kshs. 159,000 compared to the financial year 2020/2021 allocation

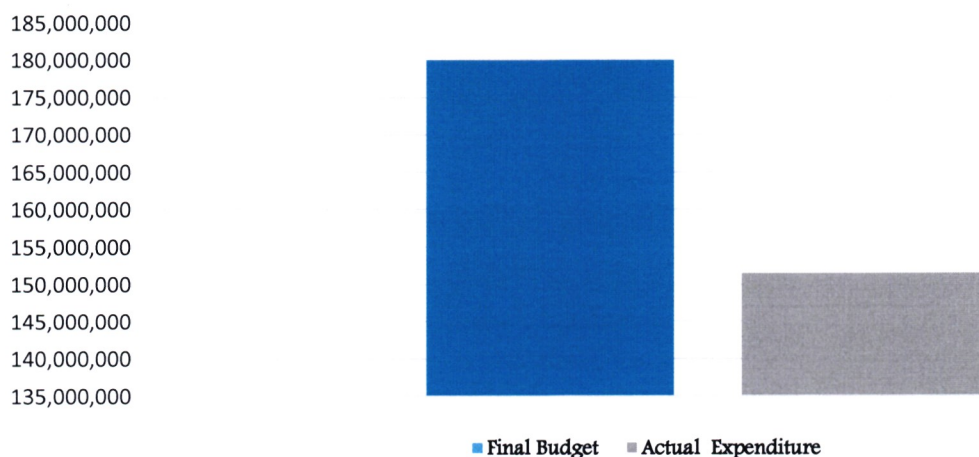
**Bar Graph Comparing the Itemised Budget for the Financial year
2021/2022 and 2020/2021 per Sector**



Note

There was an increase in the sectoral allocations with the exception of tertiary institutions projects

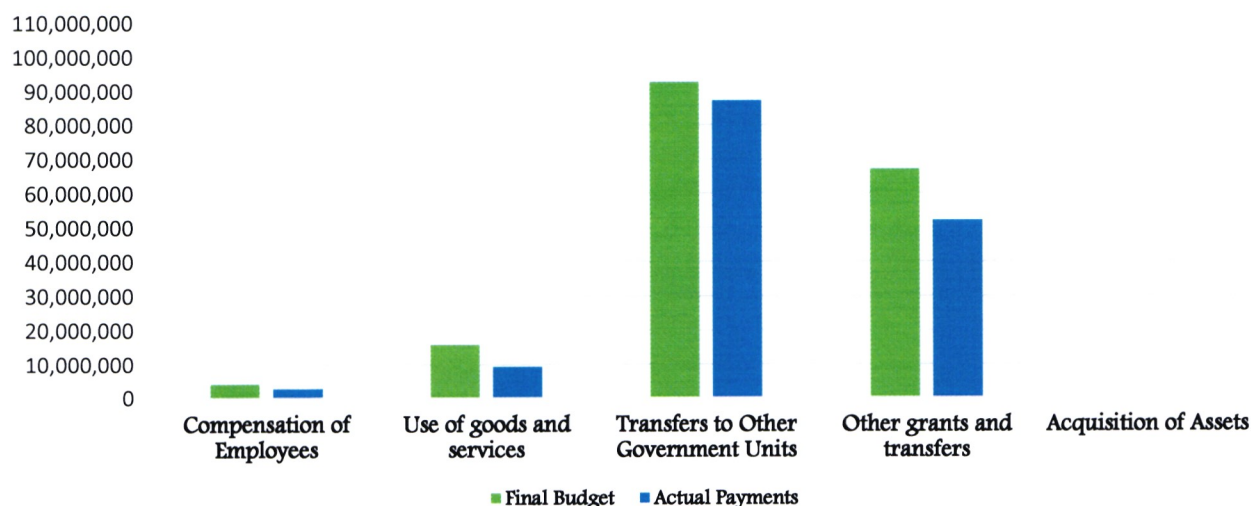
**Bar Chart Comparing the Final Budget with the Actual Expenditure During
the Financial Year 2021/2022**



Note

The utilization of funds against the final budget is at 78.9%, since the constituency had a closing cash book balance of Kshs. 28,451,333, which includes expenses that are only incurred on a piece meal basis like use of goods & services, compensation of employees and emergency reserve which is spent when need arises and a pending disbursement from the NG-CDF Board of Kshs. 12,088,879 for the financial year 2020/2021

Bar Graph Comparing the Itemised Final Budget and Actual Payments During the Financial year 2021/2022 per Expense Item



Key Achievements for Kasipul NG-CDF

- Drilling of water bore holes in schools has enabled access to clean drinking water to students / pupils and the surrounding local community members
- In the education sector, NG-CDF funding of infrastructure in schools has assisted in increasing pupils/ students enrolment and provided conducive learning environment.
- The NG-CDF bursary has helped retain students from low income families in schools.
- In the security sector, funding of chiefs offices, administration police lines have ensured conducive working and living environment and prompt responses to calls on their duties
- Funding of sports activities has led to empowerment of the youths and this has led to reduced dependence and spur economic growth through sports initiatives







Emerging Issues and Challenges

- Restrictive nature of projects fundable under the NG-CDF functions and wished that the Act should be reviewed to enable funding of projects falling under sectors like the roads, health and agricultural sectors as before, since NG-CDF is the most immediate public fund under the mandate of the public in terms of projects identification
- NG-CDF funds has become the panacea of most rural projects in the constituency, however due to limited allocation the locals aspirations cannot be met promptly.
- Overreliance on NG-CDF funds by the community and inadequate knowledge on projects fundable by the county government and the youths participation in development initiatives was minimal in projects that do not award cash benefits to them.
- Delayed disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences

Way Forward

- The Members of County Assembly should take note of the proposed projects falling in their jurisdiction and champion for their funding.
- The allocation to NG-CDF should be increased to enable more development initiatives to be undertaken
- The county government should also hold public forums in order to educate the public on the mandates of the county government and the youths are encouraged to take lead in development initiatives and front for also projects that benefit them too
- The NG-CDF Board should disburse funds within the respective financial year in order to enable implementation of proposed development initiatives in time



**LONNIE OLUOCH RAPEMO
CHAIRMAN NG-CDF 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 objectives of *Kasipul Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on Attainment of Strategic Development Objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 514 to 546 Number of laboratories increased from 20 to 23 Number of dormitories increased from 24 to 29 Number of administration blocks increased from 26 to 29
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation facilities	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of boreholes increased from 27 to 30 Number of sanitation facilities increased from 57 to 64 Number of trees

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

Constituency Program	Objective	Outcome	Indicator	Performance
		Provide tree seedlings to schools to improve the forest cover	planted	planted in schools increased from 20 to 30
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from 12 to 15 Number of assistant chiefs' offices increased from 1 to 12 Number of police lines increased from 5 to 7
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 42 to 54
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 4

IV. Environmental and Sustainability Reporting

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

1. Sustainability Strategy and Profile -

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

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

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

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

2. Environmental Performance

- NG-CDF supported planting of trees in 20 primary schools and for sustainability purposes the pupils were sensitized on how to adopt and nurture a tree
- NG-CDF supported two schools in rain water harvesting and conservation to help alleviate perennial water shortage in the respective schools
- NG-CDF sponsored sporting activities/ tournament during the financial year through purchase of sports uniforms and equipment to 12 teams with the aim of bringing communities and sensitizing them on environmental conservation matters.

3. Employee Welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kasipul constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

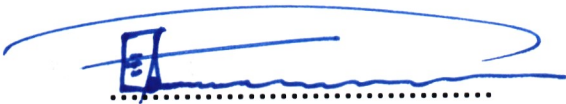
Public Participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



Eunice Irene Awuor

Fund Account Manager

4. Market Place Practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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-Kasipul Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-Kasipul Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kasipul Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kasipul Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further

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

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- Kasipul Constituency financial statements were approved and signed by the Accounting Officer on 9th sept 2022.


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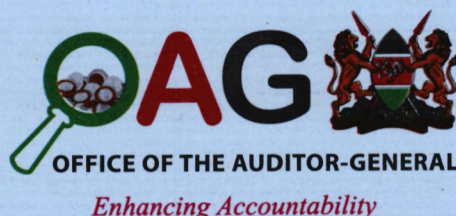
Lonnie Oluoch Rapemo
Chairman – NGCDF Committee


.....

Eunice Irene Awuor
Finance Account Manager

REPUBLIC OF KENYA

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



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KASIPUL 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

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kasipul Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement receipts and payments, statement of cash flows and 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kasipul 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kasipul Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 receipts budget and actual on comparable basis amounts of Kshs.192,042,258 and Kshs.179,953,379 respectively, resulting to underfunding of Kshs.12,088,879 or 6% of the budget. Similarly, the Fund expended Kshs.151,502,046 against an approved budget of Kshs.192,042,258, resulting to under-expenditure of Kshs.40,540,213 or 21% of the budget.

The under-funding and under-expenditure affected the planned activities and might have impacted negatively on service delivery to the residents of Kasipul Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Unutilized Water Project

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.87,099,200 which, as disclosed in Note 6 to the financial statements, includes transfers to primary schools of Kshs.24,900,000. This amount in turn includes Kshs.3,700,000 disbursed towards drilling and equipping of a water borehole at Wirabuor Primary School. However, audit verification carried out in March,2023 revealed that the project was complete but was not operational due to power failure caused by a faulty transformer.

In the circumstances, value for Kshs.3,700,000 spent on this project had not been achieved.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 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 controls.
- 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 Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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

26 June, 2023

*Kasipul 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 other Government Entities	1	170,088,879	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	35,000	58,000
TOTAL RECEIPTS		170,123,879	161,425,724
PAYMENTS			
Compensation of employees	4	2,864,405	2,743,812
Use of goods and services	5	9,407,741	7,043,539
Transfers to Other Government Units	6	87,099,200	86,356,000
Other grants and transfers	7	52,130,700	60,883,830
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		151,502,046	157,027,181
SURPLUS/(DEFICIT)		18,621,833	4,398,543

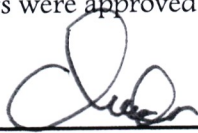
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 9th sept 2022 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor



**National Sub-County
Accountant**

Name: Jared O. Orinda
ICPAK M/No: 13274



Chairman NG-CDF Committee

Name: Lonnie O. Rapemo

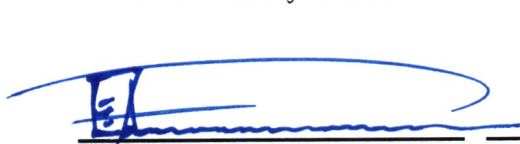
Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. 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	28,451,333	9,829,500
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		28,451,333	9,829,500
Accounts Receivable		-	-
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		28,451,333	9,829,500
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)		-	-
Retention	12A		
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		28,451,333	9,829,500
REPRESENTED BY			
Fund Balance b/fwd	13	9,829,500	5,430,957
Prior Year Adjustments	14	-	-
Surplus/Deficit for the Year		18,621,833	4,398,543
NET FINANCIAL POSITION		28,451,333	9,829,500

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 9th sept 2022 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor



**National Sub-County
Accountant**

Name: Jared O. Orinda
ICPAK M/No: 13274



Chairman NG-CDF Committee

Name: Lonnie O. Rapemo

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	35,000	58,000
Total Receipts		170,123,879	161,425,724
Payments for Operating Expenses			
Compensation of Employees	4	2,864,405	2,743,812
Use of Goods and Services	5	9,407,741	7,043,539
Transfers to Other Government Units	6	87,099,200	86,356,000
Other Grants and Transfers	7	52,130,700	60,883,830
Other Payments	9	-	-
Total Payments		151,502,046	157,027,181
Total Receipts Less Total Payments		18,621,833	4,398,543
Adjusted for:			
Decrease/(Increase) in Accounts Receivable: (Outstanding Imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (Deposits/Gratuity and Retention)	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		18,621,833	4,398,543
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash and Cash Equivalent		18,621,833	4,398,543
Cash and Cash Equivalent at Start of the Year	10	9,829,500	5,430,957
Cash and Cash Equivalent at End of the Year	10	28,451,333	9,829,500

***Kasipul 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 9th Sept 2022 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor



**National Sub-County
Accountant**

**Name: Jared O. Orinda
ICPAK M/No: 13274**



Chairman NG-CDF Committee

Name: Lonnie O. Rapemo

Kasipul 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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	9,829,500	45,088,879	192,007,258	179,918,379	12,088,879	93.7%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts (AIA)	-	35,000	-	35,000	35,000	-	100.0%
TOTAL RECEIPTS	137,088,879	9,864,500	45,088,879	192,042,258	179,953,379	12,088,879	93.7%
PAYMENTS							
Compensation of Employees	3,025,332	221,751	954,872	4,201,955	2,864,405	1,337,550	68.2%
Use of Goods and Services	9,312,666	2,538,791	7,888,436	19,739,893	9,407,741	10,332,152	47.7%
Transfers to Other Government Units	75,849,200	1,950,000	14,400,000	92,199,200	87,099,200	5,100,000	94.5%
Other Grants and Transfers	48,901,681	4,853,958	21,045,571	74,801,210	52,130,700	22,670,510	69.7%
Acquisition of Assets	-	300,000	-	300,000	-	300,000	0.0%
Other Payments	-	-	800,000	800,000	-	800,000	0.0%
TOTAL	137,088,879	9,864,500	45,088,879	192,042,258	151,502,046	40,540,213	78.9%

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

1. Compensation of employees, use of goods and services, transfers to other government units and other grants and transfers (Emergency reserve) were below 90% in utilization, since the constituency had a closing cash book balance of **Kshs. 28,451,333**, which includes expenses that are only incurred on a piece meal basis and a pending disbursement from the NG-CDF Board of Kshs. 12,088,879 for the financial year 2020/2021

2. Changes between the original and final budget are as a result of the adjustments of **Kshs. 54,953,379** resulted from the sum of the under listed 3 three items:

- Cash book bank balances as at 1st July, 2021 which was **Kshs. 9,829,500**
- Other receipts (Appropriation in Aid) with respect to sale of tenders of **Kshs. 35,000**
- Funds received in the financial year 2021/2022 that were meant for previous financial year (precisely 2020/2021) **Kshs. 33,000,000**
- Pending disbursement from the NG-CDF Board of **Kshs. 12,088,879** for the financial year 2020/2021

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	40,540,213
Less undisbursed funds receivable from the Board as at 30 th June 2022	12,088,879
	28,451,333
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	28,451,333

The Constituency financial statements were approved on 9th sept 2022 and signed by:


Fund Account Manager
Name: Eunice Irene Awuor


National Sub-County Accountant
Name: Jared O. Orinda
ICPAK M/No: 13274


Chairman NG-CDF Committee
Name: Lonnie O. Rapemo

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,025,332	221,751	954,872	4,201,955	2,864,405	1,337,550
1.2 Committee allowances	2,600,000	790,000	2,600,000	4,940,000	1,717,000	3,223,000
1.3 Use of goods and services	2,600,000	592,019	1,171,000	3,522,019	2,694,001	828,018
Total	8,225,332	1,603,770	4,725,872	12,663,974	7,275,406	5,388,568
2.0 Monitoring and Evaluation						-
2.1 Capacity building	1,600,000	660,240	1,600,000	3,060,240	2,093,070	967,170
2.2 Committee allowances	2,000,000	214,235	2,000,000	3,214,235	2,347,500	866,735
2.3 Use of goods and services	512,666	189,297	517,436	1,013,727	556,170	457,557
Total	4,112,666	1,063,772	4,117,436	7,288,202	4,996,740	2,291,462
3.0 Emergency						
3.1 Primary Schools		2,320,000		2,320,000	2,320,000	-
3.2 Secondary schools		350,000		350,000	350,000	-
3.3 Tertiary institutions		540,000		540,000	540,000	-
3.4 Security projects		-	-	-	-	-

Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
3.5 Unutilised	7,192,207	524,654	7,192,207	7,716,861		7,716,861
Total	7,192,207	3,734,654	7,192,207	10,926,861	3,210,000	7,716,861
4.0 Bursary and Social Security						
4.1 Secondary Schools	23,500,000	386,173	4,900,000	27,786,173	24,463,200	3,322,973
4.2 Tertiary Institutions	15,909,474	333,131	4,803,364	21,045,969	18,457,500	2,588,469
4.3 Social Security				-	-	-
4.4 Special Needs	300,000	400,000	400,000	1,100,000	250,000	850,000
Total	39,709,474	1,119,304	10,103,364	49,932,142	43,170,700	6,761,442
5.0 Sports						
5.1 Magungu All Stars Football Club	160,000	-		160,000	160,000	-
5.2 Mbora Football Club	160,000	-		160,000	160,000	-
5.3 Nyabola Football Club	160,000	-		160,000	160,000	-
5.4 Kamuga Football Club	160,000	-		160,000	160,000	-
5.5 Orage Football Club	160,000	-		160,000	160,000	-
5.6 Wire Soccer Academy	160,000	-		160,000	160,000	-
5.7 Masanga Football Club	160,000	-		160,000	160,000	-
5.8 Simbiri Football Club	160,000	-		160,000	160,000	-
5.9 Nyalenda Football Club	160,000	-		160,000	160,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
5.10 Kaluoch Football Club	160,000	-		160,000	160,000	-
5.11 Young Lions Football Club	200,000	-		200,000	200,000	-
5.12 Nyaingu Football Club	200,000	-		200,000	200,000	-
Total	2,000,000	-	-	2,000,000	2,000,000	-
6.0 Environment						
	-	-	-	-	-	-
Total	-	-	-	-	-	-
7.0 Primary Schools Projects						
7.1 Wirabuor Primary School	3,700,000			3,700,000	3,700,000	-
7.2 Mititi Primary School	3,000,000			3,000,000	3,000,000	-
7.3 Atono Primary School	1,000,000			1,000,000	1,000,000	-
7.4 Bonge Primary School	1,500,000			1,500,000	1,500,000	-
7.5 Mithui Primary School	1,000,000			1,000,000	1,000,000	-
7.6 Ngulu Primary School	500,000			500,000	500,000	-
7.7 Agoro Sare Primary School	2,500,000			2,500,000	2,500,000	-
7.8 Kalando Primary School	3,700,000			3,700,000	3,700,000	-
7.9 Kasimba Lwala Primary School	800,000			800,000	800,000	-
7.10 Nyalenda Primary School	600,000			600,000	600,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
7.11 Karabok Primary School	750,000			750,000	750,000	-
7.12 Ondiko Primary School			750,000	750,000	750,000	-
7.13 St. Charles Kauko Primary School			650,000	650,000	650,000	-
7.14 Nyaingu Primary School			750,000	750,000	750,000	-
7.15 Mang'ang'a Primary School			3,700,000	3,700,000	3,700,000	-
Total	19,050,000	-	5,850,000	24,900,000	24,900,000	-
8.0 Secondary Schools Projects						
8.1 Dol Mixed Secondary School	7,877,300			7,877,300	7,527,300	350,000
8.2 Ombek Mixed Secondary School	1,500,000			1,500,000	1,500,000	-
8.3 Kwoyo Mixed Secondary School	1,000,000			1,000,000	1,000,000	-
8.4 Mawira Mixed Secondary School	1,500,000			1,500,000	1,500,000	-
8.5 Buoye Mixed Secondary School	7,877,300			7,877,300	7,527,300	350,000
8.6 Obisa Mixed Secondary School	650,000			650,000	650,000	-
8.7 St. Ann's Ojwando Mixed Secondary School	7,877,300			7,877,300	7,527,300	350,000
8.8 Kalando Mixed Secondary School	500,000			500,000	500,000	-
8.9 St. Joseph Sino Mixed Secondary School	1,500,000			1,500,000	1,500,000	-
8.10 Nyafare Mixed Secondary School	1,400,000			1,400,000	1,400,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
8.11 Kosele Mixed Secondary School	7,877,300			7,877,300	7,527,300	350,000
8.12 Nyalgosi Mixed Secondary School	1,500,000			1,500,000	1,500,000	-
8.13 Karabok Mixed Secondary School	3,000,000			3,000,000	3,000,000	-
8.14 Nyabola Mixed Secondary School	1,500,000			1,500,000	1,500,000	-
8.15 Aolo Girls Secondary School	3,700,000			3,700,000	-	3,700,000
8.16 St. Peters Kotieno Mixed Secondary School	7,540,000			7,540,000	7,540,000	-
8.17 Nyabola Mixed Secondary School		400,000		400,000	400,000	-
8.18 Kalanding Mixed Secondary school			3,700,000	3,700,000	3,700,000	-
8.19 St. Peter's Kotieno Mixed Secondary School			600,000	600,000	600,000	-
8.20 Yala Kotieno Mixed Secondary school			1,500,000	1,500,000	1,500,000	-
8.21 Eng. Peter Owidi Nyahera Girls Secondary School			750,000	750,000	750,000	-
8.20 Obisa Mixed Secondary School			1,000,000	1,000,000	1,000,000	-
8.22 Kalandi Mixed Secondary school			500,000	500,000	500,000	-
8.23 Rachuonyo South Sub County Director of Education Office			500,000	500,000	500,000	-
Total	56,799,200	400,000	8,550,000	65,749,200	60,649,200	5,100,000
9.0 Tertiary institutions Projects				-		-
9.1 Rachuonyo KMTC	-	1,550,000	-	1,550,000	1,550,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
Total	-	1,550,000	-	1,550,000	1,550,000	-
10.0 Security Projects						
10.1 Kodera North Chiefs Office	-	-	3,000,000	3,000,000	3,000,000	-
10.2 Kowidi Chiefs Office	-	-	750,000	750,000	750,000	-
Total	-	-	3,750,000	3,750,000	3,750,000	-
11.0 Acquisition of assets						
11.1 Motor Vehicles	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	300,000	-	300,000	-	300,000
11.4 Purchase of computers	-	-	-	-	-	-
Total	-	300,000	-	300,000		300,000
12.0 Other payments						
12.1 Kasipul NG-CDF Office	-	-	800,000	800,000		800,000
Total	-	-	800,000	800,000	-	800,000
13.0 unallocated fund						
13.1 Unapproved projects	-	-	-	-	-	-
13.2 AIA		93,000		93,000	-	93,000

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
13.3 FMC savings	-	-	-	-	-	-
Total	137,088,879	93,000 9,864,500	33,000,000	179,953,379	151,502,046	28,451,333

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

XII. 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-KASIPUL Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021- 2022	2020- 2021
		Kshs	Kshs
Normal Allocation from NG-CDF Board	AIE NO. B 096960	-	15,000,000
	AIE NO. B 104613	-	19,000,000
	AIE NO. A 823533	-	35,367,724
	AIE NO. B 124542	-	9,000,000
	AIE NO. B 124973	-	10,000,000
	AIE NO. B 119828	-	12,000,000
	AIE NO. B 128118	-	6,900,000
	AIE NO. B 128430	-	6,000,000
	AIE NO. B 132174	-	6,000,000
	AIE NO. B 138842	-	12,000,000
	AIE NO. B 126137	-	7,000,000
	AIE NO. B 126429	-	11,100,000
	AIE NO. B 140573	-	12,000,000
	AIE NO. B 140922	33,000,000	
	AIE NO. B 105457	44,000,000	
	AIE NO. B 105457	22,000,000	
	AIE NO. B 128534	5,000,000	
	AIE NO. B 128845	12,000,000	
	AIE NO. B 154043	12,000,000	
	AIE NO. B 164485	19,000,000	
	AIE NO. B 155841	23,088,879	
Total		170,088,879	161,367,724

2. Proceeds From Sale of Assets

Description		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

Description	2021- 2022	2020- 2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of Tender Documents	35,000	58,000
Hire of Plant/Equipment/Facilities	-	-
Unutilized Funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	35,000	58,000

4. Compensation Of Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic Staff Salaries	1,754,039	1,657,329
Personal Allowances Paid as Part of Salary		
House Allowance	219,000	219,000
Transport Allowance	276,000	276,000
Leave Allowance	-	-
Gratuity to Contractual Employees	537,606	513,723
Employer Contributions Compulsory National Social Security Schemes	77,760	77,760
Total	2,864,405	2,743,812

5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
Utilities, Supplies and Services	Kshs	Kshs
Electricity	30,000	55,000
Water & Sewerage Charges	35,000	40,000
Communication, Supplies and Services		
Telephone, Telex, Facsimile and Mobile Phone Service	33,300	37,360
Internet Connections	20,000	23,350
Courier and Postal Services	26,455	32,685
Domestic Travel and Subsistence & Other Transport Costs		
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	41,200	43,640
Accommodation - Domestic Travel	262,100	268,560
Daily Subsistence Allowance	24,250	23,500
Printing, Advertising and Information Supplies & Services		
Publishing and Printing Services	169,867	398,940
Training Expenses		
Travel Allowance	554,100	412,000
Remuneration of Instructors and Contract Based Training Services	305,000	234,900
Production and Printing of Training Materials	256,900	195,800
Hire of Training Facilities and Equipment	188,000	136,300
Hospitality Supplies and Services		
Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	1,011,370	323,000
Other Committee Expenses	1,023,500	336,000
NGCDFC Allowance	3,041,000	2,543,000
Office and General Supplies and Services		
General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	275,418	271,125
Supplies and Accessories for Computers and Printers	300,000	152,240
Fuel , Oil & Lubricants		
Refined Fuels and Lubricants for Transport	880,000	700,000
Other Operating Expenses		
Bank Service Commission and Charges	18,103.52	26,000
Contracted Guards and Cleaning Services	337,500	252,000
Routine Maintenance - Vehicles and other Transport Equipment		
Maintenance Expenses - Motor Vehicles	525,467	417,389
Routine Maintenance - other Assets		
Maintenance of Office Furniture and Equipment	20,000	81,950
Maintenance of Buildings and Stations - Non-Residential	29,210	38,800
	9,407,740.52	7,043,539

Notes To The Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	24,900,000	23,380,000
Transfers to Secondary Schools (See Attached List)	60,649,200	59,276,000
Transfers to Tertiary Institutions (See Attached List)	1,550,000	3,700,000
Total	87,099,200	86,356,000

7. Other Grants and Other Transfers

Description	2021-2022	2020- 2021
	Kshs	Kshs
Bursary - Secondary Schools (See Attached List)	24,463,200	20,016,000
Bursary - Tertiary Institutions (See Attached List)	18,457,500	18,301,830
Bursary - Special Schools (See Attached List)	250,000	220,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	4,536,000
Security Projects (See Attached List)	3,750,000	9,940,000
Sports Projects (See Attached List)	2,000,000	2,500,000
Environment Projects (See Attached List)	-	1,400,000
Emergency Projects (See Attached List)	3,210,000	3,970,000
Total	52,130,700	60,883,830

8. Acquisition of Assets

Description	2021-2022	2020- 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and other Transport Equipment	-	-
Overhaul of Vehicles and other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

9. Other Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
Total	-	-

10: Cash Book Bank Balance

Name of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	(30/6/2022)	(30/6/2021)
Kenya Commercial Bank, Oyugis Branch A/C No. 1146215614	28,451,333	9,829,500
Total	28,451,333	9,829,500
10 B: Cash on Hand		
Location 1	-	-
Other Locations (specify)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Eunice Irene Awuor	13.07.2021	173,000	173,000	-
Eunice Irene Awuor	27.07.2021	30,000	30,000	-
Eunice Irene Awuor	05.08.2021	280,000	280,000	-
Eunice Irene Awuor	16.08.2021	180,000	180,000	-
Eunice Irene Awuor	16.08.2021	150,000	150,000	-
Eunice Irene Awuor	14.09.2021	170,000	170,000	-
Eunice Irene Awuor	14.09.2021	500,000	500,000	-
Eunice Irene Awuor	14.09.2021	40,000	40,000	-
Eunice Irene Awuor	21.10.2021	170,000	170,000	-
Eunice Irene Awuor	10.11.2021	300,000	300,000	-
Eunice Irene Awuor	17.11.2021	175,000	175,000	-
Eunice Irene Awuor	20.12.2021	175,000	175,000	-
Eunice Irene Awuor	20.12.2021	450,000	450,000	-
Eunice Irene Awuor	03.02.2022	180,000	180,000	-

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Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
Eunice Irene Awuor	03.02.2022	170,000	170,000	-
Eunice Irene Awuor	03.02.2022	165,000	165,000	-
Eunice Irene Awuor	07.03.2022	180,000	180,000	-
Eunice Irene Awuor	14.03.2022	260,000	260,000	-
Eunice Irene Awuor	03.04.2022	170,000	170,000	-
Eunice Irene Awuor	23.05.2022	170,000	170,000	-
Eunice Irene Awuor	23.05.2022	137,000	137,000	-
Eunice Irene Awuor	23.05.2022	880,000	880,000	-
Eunice Irene Awuor	02.06.2022	160,000	160,000	-
Eunice Irene Awuor	13.06.2022	625,000	625,000	-
Eunice Irene Awuor	17.06.2022	170,000	170,000	-
Eunice Irene Awuor	23.06.2022	480,000	480,000	-
Total		6,540,000	6,540,000	-

12A. Retention

	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 1st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-
Total	-	-

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Notes to the Financial Statement Continued

13. Balances Brought Forward

	2021-2022 (1st July 2021)	2020-2021 (1st July 2020)
	Kshs	Kshs
Bank Accounts	9,829,500	5,430,957
Cash in Hand	-	-
Imprest	-	-
Total	9,829,500	5,430,957

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial Statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the Error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

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Notes To the Financial Statements (Continued)

16. Changes in Accounts Payable – Deposits and Retentions

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

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

Description	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	-	-
Construction of Civil Works	-	-
Supply of Goods	-	-
Supply of Services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Staff Salaries	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

Description	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,337,550	321,751
Use of goods and services	10,332,152	10,334,227
Amounts due to other Government entities (see attached list in annex 3)	5,100,000	16,350,000
Amounts due to other grants and other transfers entities (see attached list in annex 3)	22,670,511	26,754,401
Acquisition of assets	300,000	300,000
Others (see attached list in annex 3)	800,000	800,000
AIA	93,000	58,000
Funds pending approval	-	-
Total	40,633,213	54,918,379

Notes to the Financial Statements (Continued)

17.4: PMC account balances (See Annex 5)

Description	2021-2022	2020-2021
	Kshs	Kshs
PMC Account Balances (see attached list)	20,858,687	59,002,211
Total	20,858,687	58,550,115

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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					

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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.				
3.				
Sub-Total				
Grand Total				

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Annex 3 - Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Compensation of Employees				
Compensation of Employees	Payments of all benefits accruing to the NG-CDFC Staff	1,337,550	221,751	Cash book closing balance
Compensation of Employees	Payments of all benefits accruing to the NG-CDFC Staff	-	100,000	Funds not disbursed by the NG-CDF Board
Sub-Total		1,337,550	321,751	
Use of Goods & Services				
Use of Goods & Services	Payment of committee sitting allowances and other allowances to NG-CDFC members, M & E, capacity building and office utilities	6,342,480	2,445,791	Cash book closing balance
Use of Goods & Services	Payment of committee sitting allowances and other allowances to NG-CDFC members, M & E, capacity building and office utilities	3,896,672	7,888,436	Funds not disbursed by the NG-CDF Board
Sub-Total		10,239,152	10,334,227	
Amounts due to other Government entities				
Ondiko Primary School	Construction of 1 classroom to completion	-	750,000	Funds not disbursed by the NG-CDF Board
St. Charles Kauko Primary School	Completion of administration block comprising of 2 offices and a staff room: Plastering, fittings, glazing, painting & electrical installation	-	650,000	Funds not disbursed by the NG-CDF Board
Nyaingu Primary School	Construction of 1 classroom to completion	-	750,000	Funds not disbursed by the NG-CDF Board
Mang'ang'a Primary School	Drilling and equipping of water borehole to completion	-	3,700,000	Funds not disbursed by the NG-CDF Board
Kalanding Mixed Secondary school	Drilling and Equipping of Water Borehole to completion	-	3,700,000	Funds not disbursed by the NG-CDF Board
St. Peter's Kotieno Mixed Secondary School	Completion of 80 students capacity dormitory: Roofing, plastering, fittings, glazing and painting	-	600,000	Funds not disbursed by the NG-CDF Board

***Kasipul Constituency
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Yala Kotieno Mixed Secondary school	Construction of 40 students capacity dormitory to completion	-	1,500,000	Funds not disbursed by the NG-CDF Board
Eng. Peter Owidi Nyahera Girls Secondary School	Completion of 50 students capacity laboratory: Roofing, plastering, fittings, gas piping, water system & electrical installation, glazing and painting	-	750,000	Funds not disbursed by the NG-CDF Board
Obisa Mixed Secondary School	Construction of 40 students capacity laboratory to roof level	-	1,000,000	Funds not disbursed by the NG-CDF Board
Kalando Mixed Secondary school	Completion of 30 students capacity dormitory: Roofing, plastering, fittings, glazing and painting	-	500,000	Funds not disbursed by the NG-CDF Board
Rachuonyo South Sub County Director of Education Office	Renovation of Sub County Director of education office: Rear wall plastering, painting and ceiling board installation to completion	-	500,000	Funds not disbursed by the NG-CDF Board
Nyabola Mixed Secondary School	Completion of 50 students capacity laboratory	-	400,000	Cash book closing balance
Rachuonyo KMTC	Purchase of 20 desktop computers and the accessories	-	1,550,000	Cash book closing balance
Dol Mixed Secondary School	Balance after purchase of school bus	350,000	-	Cash book closing balance
Kosele Mixed Secondary School	Balance after purchase of school bus	350,000	-	Cash book closing balance
Aolo Girls Secondary School	Drilling and Equipping of Water Borehole to completion	3,700,000	-	Cash book closing balance
Buoye Mixed Secondary School	Balance after purchase of school bus	350,000	-	Cash book closing balance
St. Annes Ojwando Mixed Secondary School	Balance after purchase of school bus	350,000	-	Cash book closing balance
Sub-Total		5,100,000	16,350,000	
Amounts due to other grants and other transfers				
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	7,716,861	3,734,654	Cash book closing balance

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	7,192,207	8,047,079	Funds not disbursed by the NG-CDF Board
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	3,322,973	386,173	Cash book closing balance
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	1,000,001	3,900,000	Funds not disbursed by the NG-CDF Board
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	2,588,469	333,131	Cash book closing balance
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	-	5,803,364	Funds not disbursed by the NG-CDF Board
Bursary - Special schools	Fees payments for needy students in special schools	850,000	400,000	Cash book closing balance
Bursary - Special schools	Fees payments for needy students in special schools	-	400,000	Funds not disbursed by the NG-CDF Board
Kodera North Chiefs Office	Construction of 200 persons capacity chief's office hall to completion	-	3,000,000	Funds not disbursed by the NG-CDF Board
Kowidi Chiefs Office	Construction of 30 persons capacity chief's office hall annex to completion	-	750,000	Funds not disbursed by the NG-CDF Board
Sub-Total		22,670,511	26,754,401	
Acquisition of assets	Purchase of 2 printers and 2 laptops	300,000	300,000	Cash book closing balance
Others (specify)		300,000	300,000	
Kasipul NG-CDF Office	Gate installation & sentry box construction 300,000, land scaping 67M×37M 150,000, and generator installation 350,000	800,000	800,000	Funds not disbursed by the NG-CDF Board
Sub-Total		800,000	800,000	
Funds Pending Approval				
AIA		93,000	58,000	
Sub-Total		93,000	58,000	
GRAND TOTAL		40,540,213	54,918,379	

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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	-	-	-	-
Buildings and Structures	5,762,239	-	-	5,762,239
Transport Equipment	13,057,402	-	-	13,057,402
Office equipment, Furniture and Fittings	1,743,271	-	-	1,743,271
ICT Equipment, Software and other ICT Assets	1,126,634	-	-	1,126,634
Other Machinery and Equipment	20,880,000	-	-	20,880,000
Heritage and Cultural Assets	-	-	-	-
Intangible Assets	-	-	-	-
Total	42,569,546	-	-	42,569,546

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Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Agawo Primary School	KCB-Oyugis Branch	1119608104	7 th July, 2010	15,240	15,240
Agoro Sare Mixed Secondary School	KCB-Oyugis Branch	1145029345	19 th May, 2014	9,191	7,187,641
Agoro Sare Primary School	KCB-Oyugis Branch	1173477268	17 th August, 2015	2,000	383,950
Alero Nanga Primary School	KCB-Oyugis Branch	1120031826	27 th July, 2010	1,911	1,911
Aolo Girls Secondary School	KCB-Oyugis Branch	1133905706	13 th April, 2012	5,576	921,801
Aolo Net Ball Club	KCB-Oyugis Branch	1283207680	11 th February, 2021	11,258	11,258
Aramo Primary School	KCB-Oyugis Branch	1134941218	19 th June, 2012	1,170	81,310
Atono Primary School	KCB-Oyugis Branch	1264217811	10 th September, 2019	242,897	3,023
Awuoro Primary School	KCB-Oyugis Branch	1120089395	28 th July, 2010	53,235	405,442
Bonge Primary School	KCB-Oyugis Branch	1112881751	23 rd July, 2009	48,635	3,734
Buoye Mixed Secondary School	KCB-Oyugis Branch	1130657655	21 st October, 2011	1,354	75,144
Buoye Primary School	KCB-Oyugis Branch	1135622477	31 st July, 2012	6,045	561,045
Dol Kodera Primary School	KCB-Oyugis Branch	1130619567	26 th September, 2011	7,212	7,212
Dol Mixed Secondary School	KCB-Oyugis Branch	1236544617	31 st July, 2018	1,737	1,501,545
Eng. Peter Owidi Nyahera Girls Secondary School	KCB-Oyugis Branch	1114160822	22 nd September, 2009	17,310	24,936
God Agulu Mixed Secondary School	KCB-Oyugis Branch	1197570012	15 th August, 2016	18,325	18,451
God Agulu Primary School	KCB-Oyugis Branch	1265146497	26 th September, 2019	594	720
God Nyango Foot Ball Club	KCB-Oyugis Branch	1283441667	18 th February, 2021	11,775	11,775
Kachien North Assistant Chief's Office	KCB-Oyugis Branch	1267339977	12 th November, 2019	1,351	1,351
Kachien South Assistant Chief's Office	KCB-Oyugis Branch	1279302607	12 th October, 2020	104,308	104,308
Kachien South Chiefs Office	KCB-Oyugis Branch	1225987466	22 nd March, 2018	101,943	1,538,505

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Kachieng Assistant Chief's Office	KCB-Oyugis Branch	1278891897	30 th September, 2020	1,435	70,535
Kachieng Mixed Secondary School	KCB-Oyugis Branch	1114027375	15 th September, 2009	591	8,418,869
Kachieng Primary School	KCB-Oyugis Branch	1120194962	4 th August, 2016	148	148
Kadel Kamidigo Assistant Chief's Office	KCB-Oyugis Branch	1265226350	27 th September, 2019	2,674	70,450
Kalanding Mixed Secondary School	KCB-Oyugis Branch	1136546421	18 th September, 2012	58,757	355,325
Kalando Mixed Secondary School	KCB-Oyugis Branch	1225906237	21 st March, 2018	503,384	1,984
Kalando Primary School	KCB-Oyugis Branch	1102047236	6 th December, 2007	434,172	18,295
Kaluoch Primary School	KCB-Oyugis Branch	1131198972	26 th October, 2011	6,984	685,310
Kamiyawa Assistant Chief's Office	KCB-Oyugis Branch	1280580887	16 th November, 2020	109,270	109,270
Kamuga Primary School	KCB-Oyugis Branch	1156677173	16 th July, 2014	62,860	62,860
Kamuna Assistant Chief's Office	KCB-Oyugis Branch	1230618821	30 th April, 2018	7,474	5,673
Kanga Omuga Primary School	KCB-Oyugis Branch	1130717097	29 th September, 2011	4,424	4,424
Karabach Assistant Chief's Office	KCB-Oyugis Branch	1264158459	9 th September, 2019	4,055	72,205
Karabok Mixed Secondary School	KCB-Oyugis Branch	1136802169	28 th September, 2012	335,838	150,000
Karabok Primary School	KCB-Oyugis Branch	1134956770	20 th June, 2012	4,456	71,308
Kasimba Assistant Chief's Office	KCB-Oyugis Branch	1266405909	22 nd October, 2019	9,575	140,135
Kasimba Lwala Primary School	KCB-Oyugis Branch	1296909441	6 th June, 2022	798,975	0
Kasimba Primary School	KCB-Oyugis Branch	1130739759	30 th September, 2011	0	0
Katanga Primary School	KCB-Oyugis Branch	1135336504	13 th July, 2012	460	800,845
Katanga Volley Ball Club	KCB-Oyugis Branch	1283181835	10 th February, 2021	11,775	11,775
Kawere East Assistant Chief's Office	KCB-Oyugis Branch	1263940056	5 th September, 2019	8,300	127,300
Kawere West Assistant Chief's Office	KCB-Oyugis Branch	1280095733	3 rd November, 2020	3,036	72,036

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Kawino Assistant Chief's Office	KCB-Oyugis Branch	1277227012	27 th August, 2020	6,936	6,936
King Star Foot Ball Club	KCB-Oyugis Branch	1283284707	15 th February, 2021	11,775	11,775
Kisuri Primary School	KCB-Oyugis Branch	1153547376	22 nd May, 2014	1,980	652,230
Kochich Assistant Chief's Office	KCB-Oyugis Branch	1280292237	7 th November, 2020	9,900	70,320
Kodera North Chief's Office	KCB-Oyugis Branch	1267544406	15 th November, 2019	5,870	3,350
Kogwang Primary School	KCB-Oyugis Branch	1137157348	16 th October, 2012	6,389	204,184
Kokal Assistant Chief's Office	KCB-Oyugis Branch	1274615895	18 th June, 2020	2,622	2,622
Kokech Resource Centre	KCB-Oyugis Branch	1184137226	29 th July, 2016	1,145	50,145
Kombaka Primary School	KCB-Oyugis Branch	1135373531	16 th July, 2012	21,412	21,412
Konuonga Chief's Office	KCB-Oyugis Branch	1286956625	29 th June, 2021	1,295	3,000,000
Kosele Mixed Secondary School	KCB-Oyugis Branch	1143650433	12 th July, 2013	8,079	7,179
Kosira Primary School	KCB-Oyugis Branch	1143442423	4 th July, 2013	18,640	18,640
Kotieno Kochich Assistant Chief's Office	KCB-Oyugis Branch	1280292237	7 th November, 2020	9,900	70,320
Kotieno Konuonga Assistant Chiefs Office	KCB-Oyugis Branch	1265474540	2 nd October, 2019	11,527	71,947
Kotieno Primary School	KCB-Oyugis Branch	1135054126	26 th June, 2012	13,838	13,838
Kowidi Chief's Office	KCB-Oyugis Branch	1252095821	29 th January, 2019	4,540	1,555
Kwoyo Oyugis Mixed Secondary School	KCB-Oyugis Branch	1144879965	3 rd September, 2013	1,021,764	21,764
Kwoyo Primary School	KCB-Oyugis Branch	1136480218	15 th September, 2012	12,241	12,241
Magungu Primary School	KCB-Oyugis Branch	1130691411	28 th September, 2011	654	15,780
Manganga Primary School	KCB-Oyugis Branch	1134941072	19 th June, 2012	742,471	47,868
Masanga Primary School	KCB-Oyugis Branch	1237037115	10 th August, 2018	3,390	179,680
Mawira Mixed Secondary School	KCB-Oyugis Branch	1286477212	11 th June, 2021	547,795	1,500,00

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Mirondo Primary School	KCB-Oyugis Branch	1145276350	18 th September, 2013	5,082	5,082
Mithui Foot Ball Club	KCB-Oyugis Branch	1283241021	12 th February, 2021	11,775	11,775
Mithui Primary School	KCB-Oyugis Branch	1137462906	18 th February, 2013	1,003,529	3,529
Mithi Mixed Secondary School	KCB-Oyugis Branch	1172876959	30 th July, 2015	2,448	220,445
Mithi Primary School	KCB-Oyugis Branch	1135280339	10 th July, 2012	6,957	235,847
Miyawa Foot Ball Club	KCB-Oyugis Branch	1283232839	12 th February, 2021	11,775	11,775
Mumbo Primary School	KCB-Oyugis Branch	1112934804	28 th July, 2009	1,250	1,250
Ngulu Primary School	KCB-Oyugis Branch	1183135092	1 st July, 2016	502,899	3,099
North Kamagak Chiefs Office	KCB-Oyugis Branch	1150177233	27 th February, 2014	4,502	4,502
Nyabola Mixed Secondary School	KCB-Oyugis Branch	1144294754	8 th August, 2013	1,502,648	958,821
Nyafare Mixed Secondary School	KCB-Oyugis Branch	1136848207	1 st October, 2012	989,353	11,894
Nyagowa Lutheran Mixed Secondary School	KCB-Oyugis Branch	1118810449	13 th September, 2013	3,589	103,539
Nyagowa Primary School	KCB-Oyugis Branch	1130565955	23 rd September, 2011	4,947	4,947
Nyaingu Primary School	KCB-Oyugis Branch	1156882125	22 nd July, 2014	11,854	725
Nyakiya Primary School	KCB-Oyugis Branch	1136574026	23 rd September, 2019	12,905	12,905
Nyalenda Chiefs Office	KCB-Oyugis Branch	1237777224	28 th August, 2018	17,906	146,906
Nyalenda Mixed Secondary School	KCB-Oyugis Branch	1120582067	6 th August, 2010	1,181	7,164,883
Nyalenda Primary School	KCB-Oyugis Branch	1272833992	7 th April, 2020	600,304	304
Nyalgosi Primary School	KCB-Oyugis Branch	1135000964	22 nd June, 2012	10,746	10,872
Nyambare Mixed Secondary School	KCB-Oyugis Branch	1130736989	30 th September, 2011	5,680	1,062,035
Nyandiwa Mixed Secondary School	KCB-Oyugis Branch	1264016522	6 th September, 2019	2,480	7,180,930
Nyandiwa Primary School	KCB-Oyugis Branch	1264863365	20 th September, 2019	0	0

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Nyangiela Mixed Secondary School	KCB-Oyugis Branch	1226630316	9 th April, 2018	978	2,169
Nyangiela Primary School	KCB-Oyugis Branch	1167268962	4 th February, 2015	989	1,282,869
Nyatindo Mixed Secondary School	KCB-Oyugis Branch	1131248589	28 th October, 2011	1,278	955,760
Nyatindo Primary School	KCB-Oyugis Branch	1236441184	28 th July, 2018	4,630	1,130
Nyatwere Foot Ball Club	KCB-Oyugis Branch	1283241145	12 th February, 2021	11,775	11,775
Nyatwere Primary School	KCB-Oyugis Branch	1113318082	19 th August, 2009	25,570	25,570
Nyimbi Net Ball Club	KCB-Oyugis Branch	1283351277	16 th February, 2021	11,775	11,775
Obisa Assistant Chief's Office	KCB-Oyugis Branch	1264855192	20 th September, 2019	30	168,630
Obisa Mixed Secondary School	KCB-Oyugis Branch	1120432111	3 rd August, 2010	657,716	27,842
Obisa Primary School	KCB-Oyugis Branch	1129625745	12 th August, 2011	6,110	6,236
Ochunyno Primary School	KCB-Oyugis Branch	1134973373	21 st June, 2012	2,114	2,114
Ojwando Primary School	KCB-Oyugis Branch	1183890249	22 nd July, 2016	1,195	1,195
Ombek Lutheran Mixed Secondary School	KCB-Oyugis Branch	1130657124	27 th September, 2011	248,234	48,044
Omolo Mado Primary School	KCB-Oyugis Branch	1111275394	13 th March, 2009	1,725	1,725
Ondiko Primary School	KCB-Oyugis Branch	1137458585	31 st October, 2012	2,330	1,760
Ondiwa Gamba Primary School	KCB-Oyugis Branch	1211474534	20 th June, 2017	5,560	5,560
Opondo Primary School	KCB-Oyugis Branch	1130812693	5 th October, 2011	30,374	650,000
Otula Primary School	KCB-Oyugis Branch	1121407226	10 th September, 2010	234,114	752,714
Oyugis AP Line	KCB-Oyugis Branch	1184024316	26 th July, 2016	3,513	101,363
Oyugis Primary School	KCB-Oyugis Branch	1168304997	11 th March, 2015	7,685	550,311
Oyugis United Foot Ball Club	KCB-Oyugis Branch	1283232871	12 th February, 2021	11,775	11,775
Rachuonyo KMTC	KCB-Oyugis Branch	1174369752	8 th September, 2015	12,823	13,663

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Rachuonyo South SC Director of Education	KCB-Oyugis Branch	1289559333	27 th September, 2021	5	0
Rachuonyo TTI	KCB-Oyugis Branch	1285359771	30 th April, 2021	3,015	3,700,000
Ranyienya Primary School	KCB-Oyugis Branch	1264544383	16 th September, 2019	4,415	4,415
Rawinji Primary School	KCB-Oyugis Branch	1211492621	20 th June, 2017	1,640	1,640
Rongo Primary School	KCB-Oyugis Branch	1226463290	5 th April, 2018	1,870	108,120
Saye Mixed Secondary School	KCB-Oyugis Branch	1113779896	3 rd September, 2009	7,939	1,519,356
Saye Primary School	KCB-Oyugis Branch	1130101754	2 nd September, 2011	5,161	5,161
Simbiri Primary School	KCB-Oyugis Branch	1144166888	2 nd August, 2013	6,200	3,250
Sino DOH Primary School	KCB-Oyugis Branch	1120221056	31 st July, 2010	2,267	2,393
Sino Kagola Assistant Chiefs Office	KCB-Oyugis Branch	1263958419	5 th September, 2019	50,808	50,808
Sino Net Ball Club	KCB-Oyugis Branch	1283284782	15 th February, 2021	11,258	11,258
Sino SDA Mixed Secondary School	KCB-Oyugis Branch	1114305251	30 th September, 2009	68,313	68,439
St. Anne Ojwando Mixed Secondary School	KCB-Oyugis Branch	1172695873	24 th July, 2015	13,780	12,680
St. Charles Kauko Primary School	KCB-Oyugis Branch	1136994319	27 th August, 2013	4,453	5,239
St. Josephs Sino Mixed Secondary School	KCB-Oyugis Branch	1114205966	24 th September, 2009	754,940	4,740
St. Peters Kotieno Mixed Secondary School	KCB-Oyugis Branch	1114215775	25 th September, 2009	7,635,544	156,801
St. Teresa's Nyalgosi Secondary School	KCB-Oyugis Branch	1120305810	2 nd August, 2010	233,574	16,458
Waradho Foot Ball Club	KCB-Oyugis Branch	1283232855	12 th February, 2021	11,775	11,775
Waradho Primary School	KCB-Oyugis Branch	1273978943	18 th May, 2020	6,940	754,870
Wirabuor Primary School	KCB-Oyugis Branch	1135273170	10 th July, 2012	355,259	2,270
Wire Foot Ball Club	KCB-Oyugis Branch	1283232863	12 th February, 2021	11,775	11,775
Wire Mixed Secondary School	KCB-Oyugis Branch	1156738873	17 th July, 2014	54,835	1,509,005

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
Wire Special School	KCB-Oyugis Branch	1264694350	18 th September, 2019	14,510	14,510
Yadh Welo Primary School	KCB-Oyugis Branch	1134491964	22 nd May, 2012	9,310	188,620
Yala Kotieno Mixed Secondary School	KCB-Oyugis Branch	1184414416	4 th August, 2016	97,125	3,652

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNV/Kasipul NG-CDF/2020/2021/(11)	Emergency Expenditure The Financial Statement Note 7, included in the balance of other grant and transfers of Kshs. 60,883,830 is an amount of Kshs. 3,970,000 as payment to emergency projects for the year under review. However, the management did not provide minutes and necessary approvals form the constituency committees categorising the expenses as emergency as required by section 8(3) of National Government Constituencies Development Fund Act, 2015 which provides that emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. Consequently, the accuracy, validity and propriety of the expenditure could not be confirmed.	NG-CDF Act states that "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. As such, in the opinion of the committee funding of the projects was necessary as indicated underneath. For Nyagowa Lutheran Mixed Secondary School, Mithui Mixed Secondary School and Karabok Mixed Secondary School, which involved purchase of buses, could not be delayed till the next financial year in order to avoid demurrage charges by the supplier. Buoye Mixed Secondary School, Kalanding Mixed Secondary	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		School, Karabok Mixed Secondary School, Masanga Primary School and Agoro Sare Primary School, involved completion of infrastructural facilities in school in order to cater for deficit in learning space that could not be postponed until the next financial year. For St. Peter's Kotieno Mixed Secondary School, renovation of the razed dormitory could not be postponed, since there was an urgent need to restore the boarding facility normalcy in the school. For the AP Line, chief and assistant chiefs offices the fundings were necessary in order to hasten occupation of the offices and bring services closer to the people. The NG-CDFC minutes approving the emergency reserve fundings were attached for verification. The spirit of an audit exercise is to strengthen the internal control systems, we have noted the audit		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Vetting of Bursary Applications and Social Security Program Note 7 of the financial statements include other grants and transfers figure of Kshs. 60,883,830. It includes Kshs. 38,537,830 as bursaries to secondary schools, tertiary institutions and special schools and social security programs of Kshs. 4,536,000 during the year. However, review of the application forms for both bursaries and social security program (NHIF) revealed that there was no evidence of vetting on any of them by the NG-CDF Bursary Committee. In addition, the chairman or the secretary of the vetting committee did not sign the application form as prove of approval or rejection of the application and none of the sampled forms had the Kasipul NG-CDF official rubber stamp as evidence that they were vetted. The management thus contravened the provisions of Regulation 21(2) of the National Government Constituencies Development Fund	concerns and the committee shall abide by the provisions of the Act to the later. A clear system of bursary disbursement has been established by the office. The process commences with the placement of an application form by the applicants. The received forms are entered into data as they come and an applicant's register which serializes every application form, and the person who has submitted the form is issued with a tracking number to avoid cases or claims of lost forms and non submissions. The application form is brief but detailed to allow for critical evaluation of the status of the applicants. Once the applications are received, they are collated per polling station since they are equitably distributed across the constituency The polling station list and the application file with the details of all the applicants is submitted to the polling station bursary	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Regulations, 2016 which states that a Constituency Committee shall vet all applicants for bursary consideration in accordance with the guidelines issued by the Board	committee who then sit and prioritise the students with regard to the level of need. The prioritized list from the polling station is then presented to the NG-CDFC Bursary Sub Committee for award and finally to the NG-CDFC for ratification. A sample of the lists from the polling stations were attached for verification. Failure to sign and stamp the bursary forms was an oversight which shall be corrected in the subsequent awards. The bursary sub committee minutes indicating how much the successful applicants were awarded was also attached and the details of the successful applicants was availed on soft copy excel format		
	Budgeted Control and Performance The summary statement of appropriation-recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs. 211,887,560 and Kshs. 166,798,681 respectively resulting	The late disbursements from NG-CDF Board overlapping into the subsequent financial year 2021/2022 contributed towards the underutilisation of the approved budget by Kshs. 54,918,379 which is the sum of the pending disbursements from	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	to a realization of 78.7% of the budget. Similarly, the fund expended Kshs. 157,027,181 against approved budget of Kshs. 211,887,560 resulting to an under expenditure of Kshs. 54,918,380 or 26% of the approved budget. The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Kasipul Constituency.	the NG-CDF Board of Kshs. 45,088,879 plus the cash book balance as at 30th June, 2021 of Kshs. 9,829,499.97 It is also important to note that the last funding in the financial year 2020/2021 of Kshs. 12,000,000 was disbursed by the NG-CDF Board on 16.06.2021 and AIE No. B 140573 was received on 25.06.2021, leaving only 3 working days to the closure of the financial year, as such this also contributed to the cash book closing balance of Kshs. 9,829,499.97		



Eunice Irene Awuor
Fund Account Manager.