

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

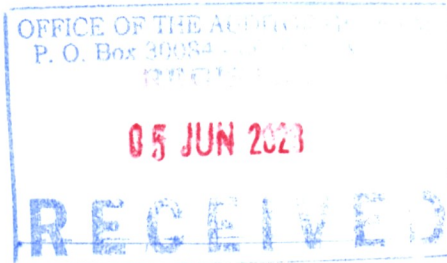
PARLIAMENT
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THE NATIONAL ASSEMBLY	
DATE: 05 JUL 2023	DAY: WED
TABLED BY:	Hon Owen Baya, CBS, MP Deputy leader, majority party
CLERK-AT THE TABLE:	Finlaya Mumbuki

ON

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

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



Revised Template 30th June 2022



KABONDO 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)

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

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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

To be a Constituency where Communities are Exploiting Development Opportunities & Sharing Prosperity

Mission

To develop and improve sustainable livelihoods of constituents in partnership with stakeholders

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 Kabondo 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)

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(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	Moses Odongo Jones
3.	Chairman NGCDFC	Elijah Ragot Othira
4.	Member NGCDFC	Monica Oketcha Amukoya

(d) Fiduciary Oversight Arrangements

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

P.O. Box 84-40223
Rachuonyo East Sub-County Headquarters-Ramula
KADONGO, KENYA

(f) Kabondo Kasipul Constituency NGCDF Contacts

Telephone: (254) 722713331
E-mail: cdfkabondokasipul@ngcdf.go.ke

(g) Kabondo Kasipul Constituency NGCDF Bankers

Cooperative Bank Account Number: 01141454980500
Oyugis Branch
P. o. Box 263-40222
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



Elijah Ragot Othira
Kasipul Kabondo, NG-CDFC Chairman

a) Introduction

It is my pleasure to present to you the annual report and financial statements for the year ended June 30, 2022. During the year under review, the entity was allocated Kshs 137,088,879. Our performance was generally impressive and we were able to offer more services to our constituents.

The NG-CDF Board disbursed 128,788,879(93.9%) of the funds within the financial year. This accelerated implementation of most projects within the year. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure through initiative called model schools where we were able to renovate four primary schools to completion. The Board had not disbursed Kshs. 8,300,000 by the end of the financial year.

b) Allocation to Projects

Overall utilization of funds went up to 91% as compared to 76.3% in the year 2020/2021. This improvement on utilization of funds was as a result of the board disbursing more funds on time compared to the other financial year.

In the year under review 72% of the funds were allocated to education with 33% towards primary education capital projects, 6% towards Secondary education capital projects and 33% towards bursary. Administration and Roads each got 6%, Emergency 5%, M & E 3%, Security was allocated 2% while Tertiary Institutions, Sports and Environment were each allocated 2% of the funds.

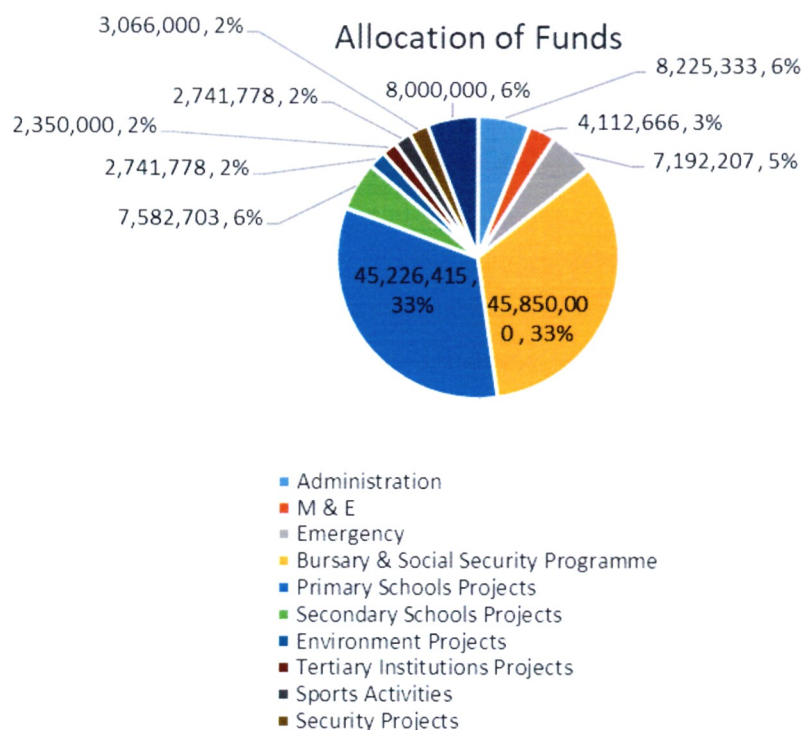


Fig 1: Allocation of Funds to Projects

c) Key achievements of the entity

i) Model Schools

In line with the constituency’s strategic plan and in consultation with all stakeholders, we have put in place an annual programme in which each of the wards, one primary school is fully refurbished to give it a face lift, a signature of excellence. We rehabilitated 4 primary schools in the financial year 2021/2022 as model schools.

ii) Scholarship Program

Annually, 2 bright but needy students from each of our 11 locations who scored 350 marks and above have their Secondary School fees paid till completion, after a thorough vetting process by our constituency Education Committee. A total of 90 students are currently being sponsored under this program

iii) Projects

We have undertaken a number of project in education and security sector in the financial year 2021/2022. Sample of projects done are shown in fig 3 and 4 below



Fig 2 a: Atela Primary School: Rehabilitation of 14 Classrooms



Fig 2 b: Atela Primary School: Rehabilitation of 14 Classrooms

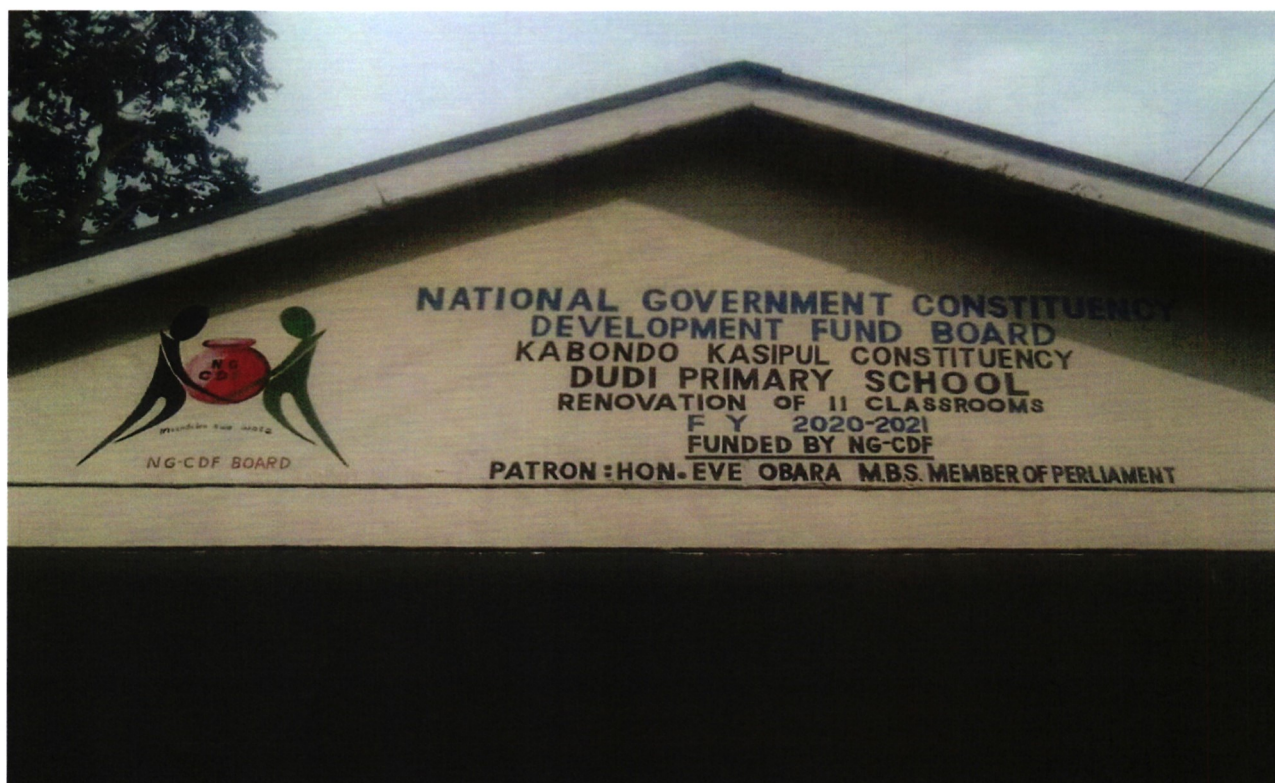


Fig 3: Dudi Primary School: Renovation of 11 classrooms



Fig 6: Launch of 2022 Stars scholarship program

Implementation Challenges

In the year under review, we faced a number of challenges in the implementation of projects. Run up to the general elections and Covid 19 continued to pose challenge for implementation of projects.

Way Forward

With the close consultations with key stakeholders and the office of the Member of Parliament, we have been able to achieve our goals with ease. My team and I aim to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities.

Signature
ELIJAH RAGOT OTHIRA
CHAIRMAN NGCDF COMMITTEE

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

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-Kabondo Kasipul Constituency's 2018-2022 Strategic plan are to:

- a) *To improve the schools' infrastructure and performances*
- b) *To enhance safety and security of communities in Kabondo Kasipul*
- c) *To expand and improve road network in the constituency*
- d) *To promote sustainable utilization of natural resources*
- e) *Promotion of youth/women talent in economic engagement*
- f) *To cater for any unforeseen occurrences in the constituency during the financial year*

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To improve the schools' infrastructure and performances	<ul style="list-style-type: none"> • Adequate and conducive environment in terms of classrooms, library, laboratories, dormitories, halls to be used outcomes. • Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions 	<ul style="list-style-type: none"> • Number of usable physical infrastructure build in primary, secondary, and tertiary institutions • Number of bursary beneficiaries at all levels 	<ul style="list-style-type: none"> - Renovated 78 classrooms in Primary Schools - Completed 7 laboratories - Constructed 4 administration blocks. - Completed 120-bed capacity dormitory - Constructed 5 new classrooms - Issued bursaries amounting to Kshs 43,000,000 to 11,000 students

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Constituency Sector	Objective	Outcome	Indicator	Performance
Security	To enhance safety and security of communities in Kabondo Kasipul	<ul style="list-style-type: none"> Improved security and provision of services to constituents within the constituency 	<ul style="list-style-type: none"> Number of chief, ACC, DCC, assistant chief offices constructed. Number of police posts, stations constructed or rehabilitated 	<ul style="list-style-type: none"> 1 police station constructed. 6 Administration Police Housing units constructed 8 Chiefs Offices completed
Environment	To promote sustainable utilization of natural resources	Sustainable environment	Number of Water harvesting facilities provided Number of trees planted Number of toilets constructed	Water Tanks installed in 75 schools 30,000 trees planted
Sports	Promotion of youth/women talent in economic engagement in sports	Active participation of youth in sports and advocacy activities	Number of sporting field rehabilitated Number of sporting tournaments held	1 sporting field rehabilitated 5 sports tournaments held.
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	Take care of emergency cases in the constituency	Number of emergency cases taken care of in the constituency	50 emergency cases taken care of in the constituency

IV. Environmental and Sustainability Reporting

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

- a. Education and Training:** Kabondo 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

- In this financial the constituency under environment purchased and planted in five schools a total of 2500 seedlings. The constituency also purchased and installed 10,000 litres water tanks in ten primary Schools to help with water harvesting and environment sustainability.
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament by purchasing and distributing sports equipment to clubs in the constituency bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Kabondo 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. Kabondo 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.

4. Market place practices-

Kabondo 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-

Kabondo 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.

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.

Kabondo Kasipul NG-CDF have 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**

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-Kabondo 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-Kabondo 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- Kabondo 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 Kabondo 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

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

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

Approval of the financial statements

The NGCDF- Kabondo Kasipul Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



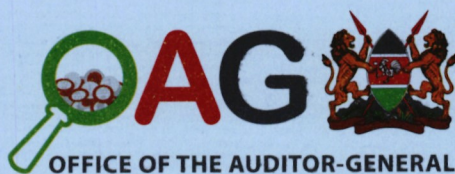
**Chairman NGCDF Committee
Name: Elijah Ragot Othira**



**Fund Account Manager
Name: Eunice Irene Awuor**

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KABONDO 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 - Kabondo Kasipul Constituency set out on pages 1 to 41, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary

Report of the Auditor-General on National Government Constituencies Development Fund - Kabondo Kasipul Constituency for the year ended 30 June, 2022

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 National Government Constituencies Development Fund–Kabondo 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

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 - Kabondo 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. I have determined that there were no key audit matters to communicate in my report.

Other Matter

1. Unresolved Prior Year Audit Matters

Various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

2. Budgetary Control and Performance

The summary statement of appropriation reflects total budgeted receipts and actual on comparable basis amounts of Kshs.190,722,455 and Kshs.177,532,455 respectively, resulting in an underfunding of Kshs.13,190,000 (or 7% of the budget). Similarly, the summary statement of appropriation reflects approved final budget expenditure of Kshs.190,722,456 and actual expenditure of Kshs.173,566,874 resulting in an under-expenditure of Kshs.17,155,581 (or 9% of the budget).

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Kabondo 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Transfers to Other Government Units

The statement of receipt and payment reflects transfers to other Government units balance of Kshs.96,589,118 as disclosed in Note 6 to the financial statements. However, audit of this expenditure revealed the following unsatisfactory matters:

1.1. Unapproved Re-allocation of Project Activity at Abuoye Primary School

The balance of Kshs.96,589,118 includes transfers to primary schools amount of Kshs.72,656,415 out of which, Kshs.500,000 was disbursed to Abuoye primary school for completion of renovation of three (3) classrooms, entailing external plastering, screeding, fixing terrazzo and painting. However, field verification in April, 2023 revealed that the Kshs.500,000 was used to construct an administration block. However, Management did not provide for audit the approval by the Board. This was contrary to Section 6(1) of the National Government Constituency Development Fund Act, 2015 which provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

1.2. Delayed Completion of 300 Students Capacity Hall at Kotienditi Secondary School

The balance of Kshs.96,589,118 includes transfers to secondary schools amount of Kshs.23,932,703 for the completion of 300 students capacity hall - electrical installation, plastering, floor casting, glazing, pavement slab and painting work - at Kotienditi Secondary school. However, audit inspection carried out on 29 March, 2023 revealed that the project was incomplete but in use. Outside plastering had not been done and inside plastering had been done but not painted.

In the circumstances, value for money of the expenditure of Kshs.23,932,703 could not be confirmed.

2.0. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers balance of Kshs.62,201,967 as disclosed in Note 7 to the financial statements. However, audit of this expenditure revealed the following unsatisfactory matters:

2.1. Failure to Constitute Project Management Committees on Environment Projects

The balance of Kshs.62,201,967 includes an expenditure of Kshs.4,923,977 on environmental projects. However, review of the records revealed that the projects were implemented without involving the project management committees as required by Regulation 15(1) of the National Government Constituency Development Regulations, 2016, which states that there shall be appointed a project management committee for each project in a Constituency which shall—(a) implement projects in consultation with the relevant departments of government; (b) maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented; (c) open and maintain an independent bank account for each project; (d) prepare returns and file them with a Constituency Committee.

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

2.2. ICT Hub at Wang'chieng Chiefs Office

The balance of Kshs.62,201,967 includes an expenditure on security projects of Kshs.5,006,000 out of which, Kshs.1,175,000 was utilized for the completion of an ICT Hub at Wang'chieng Chiefs Office. The scope of works entailed tiling, ceiling, construction of worktops, supply of 20 chairs, construction of toilet with 2 doors and urinal, purchase of furniture-1 office desk and 1 office chair, fencing and installation of a gate. However, audit inspection of the project on 28 and 29 March, 2023 revealed that the ICT hub was not operational, the project was not labelled, work tops constructed for ICT hub use were idle due to non-use. Further, the sourcing and engagement of the contractor was not done by Wang'chieng Chief's Office.

In the circumstances, value for money of the expenditure of Kshs.1,175,000 for the year ended 30 June, 2022 could not be confirmed.

2.3. Completion of 4 Roomed Chief's Office at Kakelo Chief's Office

The expenditure on security projects of Kshs.5,006,000 includes Kshs.250,000 utilized for Completion of 4 roomed Chief's Office at Kakelo Chief's Office, which entailed electrical works and painting. However, audit inspection of the project on 28 and 29 March, 2023 revealed that only 3 rooms were constructed and the project was not labelled.

In the circumstances, value for money of the expenditure of Kshs.250,000 for the year ended 30 June, 2022 could not be confirmed.

2.4. Idle Project - Completion of 2 Families 2 Roomed AP Houses at Kokwanyo Chief's Office

The expenditure on security projects of Kshs.5,006,000 includes Kshs.450,000 utilized for completion of 2 families 2 roomed AP houses at Kokwanyo Chief's Office, which entailed plastering, floor screeding and plumbing. However, audit inspection of the project on 28 and 29 March, 2023 revealed that the project was completed but not in use and was deteriorating due to non-use.

In the circumstances, value for money of the expenditure of Kshs.450,000 for the year ended 30 June, 2022 could not be confirmed.

2.5. Tiling, Construction of Worktops, Supply of 20chairs, 1 Office Desk and 1 Office Chair at Oriwo Vocational and ICT Center

The expenditure on security projects of Kshs.5,006,000 includes Kshs.800,000 utilized for tiling, construction of worktops, supply of 20 chairs, 1 office desk an 1 office chair at Oriwo Vocational and ICT Center. However, audit inspection of the project on 28 and 29 March, 2023 revealed that the worktops had not been constructed and the Hub was not operational.

In the circumstances, value for money of the expenditure of Kshs.800,000 for the year ended 30 June, 2022 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of a Complete Fixed Asset Register

Audit review revealed that the fixed asset register maintained by the Management did not capture important details such as the assets unique identification numbers for office equipment, furniture and fittings. This was contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, Management had not established effective internal controls over the fixed assets to eliminate theft, security threats, losses, wastage and misuse

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts which 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

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

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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	173,877,758	176,110,927
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		173,877,758	176,110,927
PAYMENTS			
Compensation of employees	4	4,053,347	4,097,800
Use of goods and services	5	8,287,442	15,355,797
Transfers to Other Government Units	6	96,589,118	99,040,200
Other grants and transfers	7	62,201,967	54,429,603
Acquisition of Assets	8	387,000	-
Other Payments	9	2,048,000	-
TOTAL PAYMENTS		173,566,874	172,923,400
SURPLUS/DEFICIT		310,884	3,187,527

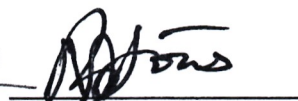
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor



National Sub-County Accountant

Name: Moses O. Jones
ICPAK M/No: 29065



Chairman NG-CDF Committee

Name: Elijah R. Othira

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

II. 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	3,965,581	3,654,697
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,965,581	3,654,697
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,965,581	3,654,697
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		3,965,581	3,654,697
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	3,654,697	467,170
Prior year adjustments	14	-	-
Surplus/Defict for the year		310,884	3,187,527
NET FINANCIAL POSITION		3,965,581	3,654,697

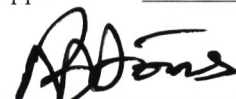
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Fund Account Manager

Name: Eunice Irene Awuor



National Sub-County Accountant

Name: Moses O. Jones



Chairman NG-CDF Committee

Name: Elijah R. Othira

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

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

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	173,877,758	176,110,927
Other Receipts	3	-	-
		173,877,758	176,110,927
Payments for operating activities			
Compensation of Employees	4	4,053,347	4,097,800
Use of goods and services	5	8,287,442	15,355,797
Transfers to Other Government Units	6	96,589,118	99,040,200
Other grants and transfers	7	62,201,967	54,429,603
Other Payments	9	2,048,000	-
		173,179,874	172,923,400
Adjusted for:			
Decrease/ (Increase) in Accounts receivable	15	-	-
Increase/ (Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		697,884	3,187,527
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(387,000)	-
Net cash flows from Investing Activities		(387,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		310,884	3,187,527
Cash and cash equivalent at BEGINNING of the year	10	3,654,697	467,170
Cash and cash equivalent at END of the year		3,965,581	3,654,697

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

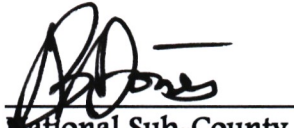
The Constituency financial statements were approved on _____ 2022 and signed by:

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



Fund Account Manager

Name: Eunice Irene Awuor



**National Sub-County
Accountant**

Name: Moses O. Jones
ICPAK M/No: 29065



Chairman NG-CDF Committee

Name: Elijah R. Othira

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

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	49,978,879	190,722,456	177,532,455	13,190,000	93.1%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	49,978,879	190,722,456	177,532,455	13,190,000	93.1%
PAYMENTS						
Compensation of Employees	4,426,800	27,000	4,453,800	4,053,347	400,453	91.0%
Use of Goods and Services	7,911,199	1,195,017	9,106,216	8,287,442	818,774	91.0%
Transfers to Other Government Units	52,809,118	44,780,000	97,589,118	96,589,118	1,000,000	93.0%
Other Grants and Transfers	61,591,762	3,409,846	68,656,305	62,201,967	6,454,338	99.6%
Acquisition of Assets	0	567,016	567,016	387,000	180,016	68.3%
Other Payments	10,350,000	0	10,350,000	2,048,000	8,302,000	19.8%
TOTAL	137,088,879	49,978,879	190,722,455	173,566,874	17,155,581	91.0%

- i. The underutilization in Other payments (19.8%) was as a result of projects which had not been approved and disbursed by NG-CDF Board
- ii. The underutilization in Acquisition of Assets (68.3) was as a result of the actual need of the assets at the particular time which resulted into the balance
- iii. The changes between original budget of 137,088,879 and final budget of 194,377,153 were as a result of some of the funds in financial year 2020/2021(53633,577) coming in the course of 2021/2022 and also the opening balance of 3,654,697

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

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

Programme/Sub-Programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on Comparable Basis 30/06/2022 Kshs	Budget utilization difference Kshs	% of Utilization
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,426,800		27,000	4,453,800	4,053,347	400,453	91
1.2 Committee allowances	2,798,533			2,798,533	2,798,533	0	100
1.3 Use of goods and services	1,000,000		1,195,017	2,195,017	1,376,243	818,774	63
Total	8,225,333	-	1,222,017	9,447,350	8,228,123	1,219,227	87
2.0 Monitoring and evaluation							
2.1 Capacity building	2,000,000			2,000,000	2,000,000	-	100
2.2 Committee allowances	1,100,000			1,100,000	1,100,000	-	100
2.3 Use of goods and services	1,012,666			1,012,666	1,012,666	0	100
Total	4,112,666	-	-	4,112,666	4,112,666	0	100
3.0 Emergency							
3.1 Primary Schools	7,192,207		-	7,192,207	6,148,444	1,043,763	85
3.2 Secondary schools				-		-	-
3.3 Tertiary institutions				-		-	-

Kabondo 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	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
3.4 Security projects							
3.5 Unutilised							
Total	7,192,207	-	-	7,192,207	6,148,444	1,043,763	
4.0 Bursary and Social Security							
4.1 Secondary Schools	20,100,000	3,654,697	(712,353)	23,042,344	23,811,066	(768,722)	103
4.2 Tertiary Institutions	21,550,000	-		21,550,000	16,984,703	4,565,297	79
4.3 Social Security	3,000,000	-		3,000,000	2,586,000	414,000	-
4.4 Special Needs	1,200,000	-		1,200,000	-	1,200,000	-
Total	45,850,000	3,654,697	(712,353)	48,792,344	43,381,769	5,410,575	
5.0 Sports							
5.1 Sports Tournament	2,741,777	-	-	2,741,777	2,741,777	-	100
Total	2,741,777	-	-	2,741,777	2,741,777	-	
6.0 Environment							
6.1 Environment Projects	2,741,778	-	2,182,199	4,923,977	4,923,977	-	100
Total	2,741,778	-	2,182,199	4,923,977	4,923,977	-	

**Kabondo 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 2021/2022	Adjustments		Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
7.0 Primary Schools Projects							
7.1 Nyawango Primary School	450,000			450,000	450,000	-	100
7.2 Osuri Primary School	150,000			150,000	150,000	-	100
7.3 Umai Primary School	1,000,000			1,000,000	1,000,000	-	100
7.4 Atela Primary School	1,200,000			1,200,000	1,200,000	-	100
7.5 Atemo Primary School	1,220,000			1,220,000	1,220,000	-	100
7.6 Dudi Primary School	1,853,000			1,853,000	1,853,000	-	100
7.7 Opanga Primary School	2,883,750			2,883,750	2,883,750	-	100
7.8 Oriang Primary School	2,788,879			2,788,879	2,788,879	-	100
7.9 Anjeh Primary School	500,000			500,000	500,000	-	100
7.10 Masogo Primary School	900,000			900,000	900,000	-	100
7.11 Ogera Primary School	500,000			500,000	500,000	-	100
7.12 Nyakwaka Primary School	350,000			350,000	350,000	-	100
7.13 Nyaluru Primary School	350,000			350,000	350,000	-	100
7.14 Riwo Primary School	500,000			500,000	500,000	-	100
7.15 Abuoye Primary School	500,000			500,000	500,000	-	100
7.16 Njura Primary School	700,000			700,000	700,000	-	100

Kabondo 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 2021/2022	Adjustments		Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
7.17 Dudi Primary School	2,500,000			2,500,000	2,500,000	-	100
7.18 Ayiengo Primary School	950,000			950,000	950,000	-	100
7.19 Chagere Primary School	450,000			450,000	450,000	-	100
7.20 Oogo Primary School	880,786			880,786	880,786	-	100
7.21 kakelo Primary School	2,500,000			2,500,000	2,500,000	-	100
7.22 Kolweny Primary School	1,000,000			1,000,000	1,000,000	-	100
7.23 Wang'apala Primary School	1,500,000			1,500,000	1,500,000	-	100
7.24 Pala Primary School	1,000,000			1,000,000	1,000,000	-	100
7.25 Nyandolo Primary School	1,000,000			1,000,000	1,000,000	-	100
7.26 Got-rateng Primary School	1,500,000			1,500,000	1,500,000	-	100
7.27 Otera Primary School	1,000,000			1,000,000	1,000,000	-	100
7.28 Awuor Dimo Primary School	1,000,000			1,000,000	1,000,000	-	100
7.29 Karoko Primary School	1,000,000			1,000,000	1,000,000	-	100
7.30 Nwarabi Primary School	1,000,000			1,000,000	1,000,000	-	100
7.31 Kotenditi Primary School	1,500,000			1,500,000	1,500,000	-	100
7.32 Omuro Primary School	1,000,000			1,000,000	1,000,000	-	100
7.33 Kokwanyo Primary School	1,000,000			1,000,000	1,000,000	-	100
7.34 Koiwach Primary School	1,000,000			1,000,000	1,000,000	-	100

**Kabondo 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 2021/2022	Adjustments		Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
7.35 Kogalo Primary School	1,500,000			1,500,000	1,500,000	-	100
7.36 Got Primary School	1,500,000			1,500,000	1,500,000	-	100
7.37 Suna Primary School	1,000,000			1,000,000	1,000,000	-	100
7.38 Gweno Kipodi Primary School	1,000,000			1,000,000	1,000,000	-	100
7.39 Kadjuu Primary School	1,000,000			1,000,000	1,000,000	-	100
7.40 Andingo Primary School	1,000,000			1,000,000	1,000,000	1,000,000	-
7.41 Kandegwa Primary School	250,000			250,000	250,000	-	100
7.42 Kitare Primary School	350,000			350,000	350,000	-	100
7.43 Angino Primary School			350,000	350,000	350,000	-	100
7.44 Chagere Primary School			225,000	225,000	225,000	-	100
7.45 Kogalo Primary School			700,000	700,000	700,000	-	100
7.46 Kolwa Primary School			100,000	100,000	100,000	-	100
7.47 Kotienditi Primary School			200,000	200,000	200,000	-	100
7.48 Ogera Primary School			250,000	250,000	250,000	-	100
7.49 Ponge Primary School			200,000	200,000	200,000	-	100
7.50 Ragogo Primar School			250,000	250,000	250,000	-	100
7.51 Atela Primary School			3,050,000	3,050,000	3,050,000	-	100
7.52 Dudi Primary School			925,000	925,000	925,000	-	100

Kabondo 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	Adjustments		Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
7.53 Opanga Primary School			1,525,000	1,525,000	1,525,000	-	100
7.54 Oriang Primary School			4,725,000	4,725,000	4,725,000	-	100
7.55 Kango Primary School			750,000	750,000	750,000	-	100
7.56 Koliweny Primary School			200,000	200,000	200,000	-	100
7.57 Masogo Primary School			750,000	750,000	750,000	-	100
7.58 Nyabondo Mlimani Primary School			2,000,000	2,000,000	2,000,000	-	100
7.59 Nyakwaka Primary School			750,000	750,000	750,000	-	100
7.60 Nyamwaga Primary School			750,000	750,000	750,000	-	100
7.61 Rungu Primary School			750,000	750,000	750,000	-	100
7.62 Dudu Primary School			496,000	496,000	496,000	-	100
7.63 Kandegwa Primary School			496,000	496,000	496,000	-	100
7.64 Kogalo Primary School			496,000	496,000	496,000	-	100
7.65 Luanda Primary School			496,000	496,000	496,000	-	100
7.66 Oriti Primary School			496,000	496,000	496,000	-	100
7.67 Anyona Primary School			250,000	250,000	250,000	-	100
7.68 Kogonda Primary School			750,000	750,000	750,000	-	100
7.69 Gog Miahia Primary School			750,000	750,000	750,000	-	100
7.70 Kadju Primary School			750,000	750,000	750,000	-	100

**Kabondo 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 2021/2022	Adjustments		Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
7.71 Kanyangwara Primary School			750,000	750,000	750,000	-	100
7.72 Kitare Primary School			750,000	750,000	750,000	-	100
7.73 Kolweny Primary School			100,000	100,000	100,000	-	100
7.74 Masogo Primary School			400,000	400,000	400,000	-	100
7.75 Luanda Primary School			2,250,000	2,250,000	2,250,000	-	100
7.76 Kandegwa Primary School			750,000	750,000	750,000	-	100
Total	45,226,415	-	28,430,000	73,656,415	72,656,415	1,000,000	
8.0 Secondary Schools Projects							
8.1 Danis Obara Secondary School	782,703			782,703	782,703	(0)	100
8.2 St. Marys Andingo Girls Secondary school	3,000,000			3,000,000	3,000,000	-	100
8.3 Kotienditi Secondary School	1,000,000			1,000,000	1,000,000	-	100
8.4 Otondo Secondary School	1,000,000			1,000,000	1,000,000	-	100
8.5 Owiro Secondary School	1,000,000			1,000,000	1,000,000	-	100
8.6 Kokwanyo Mixed Secondary School	500,000			500,000	500,000	-	100
8.7 Wang'apala Secondary School	300,000			300,000	300,000	-	100
8.8 Danis Obara Mixed Secondary School			1,900,000	1,900,000	1,900,000	-	100
8.9 Gangre Secondary School			700,000	700,000	700,000	-	100

Kabondo 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	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
8.10 Ober Mixed Secondary School			350,000	350,000	350,000	-	100
8.11 Kojwach High School			250,000	250,000	250,000	-	100
8.12 Ongoro Secondary School			350,000	350,000	350,000	-	100
8.13 Ogilo Secondary School			300,000	300,000	300,000	-	100
8.14 Kokwanyo Mixed Secondary School			1,000,000	1,000,000	1,000,000	-	100
8.15 God Ber Secondary School			2,000,000	2,000,000	2,000,000	-	100
8.16 Nywanggo Secondary School			2,500,000	2,500,000	2,500,000	-	100
8.17 Sianya Secondary School			3,500,000	3,500,000	3,500,000	-	100
8.18 Harambee Secondary School			3,500,000	3,500,000	3,500,000	-	100
Total	7,582,703	-	16,350,000	23,932,703	23,932,703	(0)	
9.0 Tertiary institutions Projects							
Total	-	-	-	-	-	-	0
10.0 Security Projects							
10.1 Kakelo Chief's Office	250,000			250,000	250,000.00	-	100
10.2 Kabondo East Chief's Office	500,000			500,000	500,000.00	-	100
10.3 Kodhoch West Chief's Office	1,096,000			1,096,000	1,096,000.00	-	100

**Kabondo 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 2021/2022	Adjustments		Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
10.4 Kokwanyo Chief's Office	420,000			420,000	420,000.00	-	100
10.5 Kawunor Chief's Office	400,000			400,000	400,000.00	-	100
10.6 Atela Chief's Office	400,000			400,000	400,000.00	-	100
10.7 Greenex Engineering Ltd			240,000	240,000	240,000	-	100
10.8 Kakelo Chief's Office			575,000	575,000	575,000	-	100
10.9 Wangchieng Chiefs Office			1,125,000	1,125,000	1,125,000	-	100
Total	3,066,000	-	1,940,000	5,006,000	5,006,000	-	
11.0 Roads Projects							
11.1 Gof Kateng Junction toAyiengo Primary School Access Road -0.5Km	990,642			990,642		990,642	-
11.2 Jabali Junction to Orriri Primary School Access Road-2.0Km	2,605,302			2,605,302		2,605,302	-
11.3 Adega Junction to Kitiare Primary School Access Road-0.8Km	1,435,616			1,435,616		1,435,616	-
11. 4Nyabende Junction to Luanda Primary School Access Road-2.4Km	2,968,440			2,968,440		2,968,440	-
Total	8,000,000	-	-	8,000,000	-	8,000,000	-
11.0 Acquisition of assets							
11.1 Motor Vehicles							
11.2 Construction of CDF office							

Kabondo 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	Adjustments	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on Comparable Basis 30/06/2022	Budget utilization difference	% of Utilization
	2021/2022	Opening Balance (C/Bk) and AIA					
11.3 Purchase of furniture and equipment	-			-	-	-	-
11.4 Purchase of computers	-		567,016	567,016	387,000	180,016	-
Total	-		567,016	567,016	387,000	180,016	
12.0 Other payments							
9.1 Oriwo Vocational & ICT Center	550,000			550,000	550,000	-	100
9.2 Kasewe Chiefs office/ICT Hub	352,000			352,000	50,000	302,000	14
9.3 Orniro Vocational & ICT Centre	575,000			575,000	575,000	-	100
9.4 Wang'chieng Chiefs Camp/ICT Hub	873,000			873,000	873,000	-	100
Total	2,350,000		-	2,350,000	2,048,000	302,000	
13.0 unallocated fund							
13.1 Unapproved projects							
3.2 AIA							
3.3 PMC savings							
Total	-			-	-	-	
GRAND TOTAL	137,088,879	3,654,697	49,978,879	190,722,455	173,566,875	17,155,581	

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Kabondo 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.

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.

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

Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B096885		14,168,203
B096955		15,000,000
B104606		19,000,000
A823522		35,367,724
B104811		575,000
B124527		9,000,000
B124955		10,000,000
B119809		12,000,000
B128099		6,900,000
B128411		6,000,000
B132155		6,000,000
B138823		12,000,000
B126118		7,000,000
B126408		11,100,000
B140554		12,000,000
B140903	33,000,000	
B105446	44,000,000	
B105779	22,000,000	
B128515	5,000,000	
B128827	12,000,000	
B154024	12,000,000	
B164467	19,000,000	
B155827	14,788,879	
B155948	12,088,879	
	173,877,758	176,110,927

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

Notes to the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

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

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,416,949	2,912,999
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	106,500	-
Other personnel payments	563,500	235,370
Gratuity-contractual employees	707,198	690,231
Employer Contributions Compulsory national social security schemes	259,200	259,200
TOTAL	4,053,347	4,097,800

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

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	325,790	164,257
Domestic travel and subsistence	-	567,000
Printing, advertising and information supplies & services	-	154,273
Rentals of produced assets	-	-
Training expenses	1,800,000	1,332,819
Hospitality supplies and services	107,400	495,030
Other committee expenses	750,000	2,443,138
Committee allowance	3,854,694	3,787,019
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	1,651,113
Fuel , oil & lubricants	1,000,000	1,341,010
Other operating expenses	-	-
Bank service commission and charges	58,038	82,750
Other Operating Expenses	-	2,828,200
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	391,520	509,188
Routine maintenance- other assets	-	-
TOTAL	8,287,442	15,355,797

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

Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools	72,656,415	72,861,979
Transfers to Secondary Schools	23,932,703	26,178,221
Transfers to Tertiary Institutions	-	-
TOTAL	96,589,118	99,040,200

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	23,811,066	15,294,016
Bursary -Tertiary (see attached list)	16,984,703	19,434,016
Bursary- Special Schools	-	50,000
Mocks & CAT (see attached list)	-	-
Social Security Programmes (NHIF)	2,586,000	-
Security Projects (see attached list)	5,006,000	5,735,982
Roads & Bridges	-	4,263,643
Sports Projects (see attached list)	2,741,777	1,700,000
Environment Projects (see attached list)	4,923,977	2,844,636
Emergency Projects (see attached list)	6,148,444	5,107,310
TOTAL	62,201,967	54,429,603

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

Notes to the Financial Statements (Continued)

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	387,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	387,000	-

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	2,048,000	-
TOTAL	2,048,000	-

*Kabondo Kasipul Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statement Continued*

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Cooperative Bank, Oyugis Branch. Kabondo Kasipul NG-CDF, A/C no.01141454980500</i>	3,965,581	3,654,697
TOTAL	3,965,581	3,654,697
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

Kabondo Kasipul Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statement Continued

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	3,654,697	467,170
Cash in hand	-	-
Imprest	-	-
Total	3,654,697	467,170

Kabondo Kasipul Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

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 (<i>specify</i>)	-	-	-
Total	-	-	-

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	-	-

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	-	-

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

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	400,453	27,001
Use of goods and services	818,774	1,195,017
Amounts due to other Government entities (see attached list)	1,000,000	33,897,525
Amounts due to other grants and other transfers (see attached list)	6,454,338	17,947,019
Acquisition of assets	180,016	567,016
Others (<i>specify</i>)	8,302,000	-
Total	17,155,581	53,633,578

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	1,217,046	3,980,824
Total	1,217,046	3,980,824

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2022 d=a-c	Comments
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 2020/2021	Comments
Compensation of employees		400,453	27,000	
Use of goods & services		818,774	1,195,017	
Amounts due to other Government entities				
PRIMARY SCHOOLS				
Angino Primary School			350,000	
Chagere Primary School			225,000	
Kogola Primary School			700,000	
Kolwa Primary School			100,000	
Kotienditi Primary School			200,000	
Ogera Primary School			250,000	
Ponge Primary School			200,000	
Ragogo Primary School			250,000	
Atela Primary School			2,277,000	
Dudi Primary School			925,000	
Opanga Primary school			1,525,000	
Oriang Primary School			3,977,510	
Kandegwa Primary School			750,000	
Kango Primary School			794,084	
Kolweny Primary School			200,000	
Masogo Primary School			939,264	
Nyabondo Milimani Primary School			1,100,000	
Nyakwaka Primary School			750,000	
Nyamwaga Primary School			750,000	
Rungu Primary School			750,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Dudu Primary School			599,426	
Anyona Primary School				
Angino Primary School		1,000,000	-	
Total		1,000,000	17,612,284	
SECONDARY SCHOOLS				
Ober Mixed Secondary School			350,000	
Danis Obara Mixed Secondary School			1,900,000	
Gangre Secondary School			200,000	
Harambee Secondary School			3,500,000	
Kandegwa Secondary School			500,000	
Kingsway Kolweny High School			600,000	
Kojwach High School			250,000	
Kokwanyo Mixed Secondary School			1,100,000	
Nyawango Secondary School			2,500,000	
Ongoro Secondary School			350,000	
Owiro Secondary School			1,250,000	
Sianya Secondary School			3,500,000	
God Ber Secondary School			725,000	
Bishop Linus Okok Girls Secondary School			1,400,000	
Gangre Secondary School			21,779	
God Agak Secondary School			300,000	
Otondo Secondary School			400,000	
Total		-	18,846,779	
TERTIARY INSTITUTIONS				
Oriwo Vocational & ICT Centre			300,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Omiro Vocational & ICT Centre			676,360	
Omuga Technical Training College			10,000	
Total			986,360	
Sub-Total		1000,000	37,445,423	
Amounts due to other grants and other transfers				
Bursary Secondary		(768,722)	9,949,337	
Bursary Tertiary		4,565,297	-	
Bursary Special School		1,200,000	1,800,000	
Social Security Fund		414,000	-	
Total		5,410,575	11,749,337	
SECURITY				
Kakelo Chief's office			172,922	
Koiwach East Chiefs Office			314,68	
Ponge Market Centre			9	
Wangapala Market Centre			241,000	
Kodhoch West Chief Office			96,272	
Total		-	824,891	
Sports		-	-	
Environment		-	-	
Emergency		1,043,763	2,084,897	
Sub-Total		6,454,338	14,659,125	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Acquisition of assets		180,016	567,016	
Others (specify)				
ROADS				
Kadongo- Got Rateng Primary /Secondary School- Osuri-Chagere Primary School Road			1,021,253	
Awach Foot Bridge			800,000	
Nyowa Junction-Adega Secondary School-Kitare Primary Road			3,640	
Got Rateng Junction toAyiengo Primary School Access Road -0.5Kin		990,642		
Jabali Junction to Oriri Primary School Access Road- 2.0Km		2,605,302		
Adega Junction to Kitare Primary School Access Road-0.8Km		1,435,616		
Nyabende Junction to Luanda Primary School Access Road-2.4Km		2,968,440		
Total		8,000,000	1,824,893	
Kasewe ICT Hub		302,000	-	
Sub-Total		8,302,000	1,824,893.00	
Funds pending approval				
Grand Total		17,155,581	53,633,577	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/£ (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	965,200			965,200
Buildings and structures	37,539,113			37,539,113
Transport equipment	6,224,718			6,224,718
Office equipment, furniture and fittings	3,021,537			3,021,537
ICT Equipment, Software and Other ICT Assets	638,445	387,000	-	1,025,445
Other Machinery and Equipment	467,000			467,000
Heritage and cultural assets				-
Intangible assets				-
Total	48,856,013	387,000	-	49,243,013

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kabondo Kasipul Environmental PMC	Coop Bank	1141455613300	130,389	1,888.95
Kabondo Kasipul Sports Committee	Coop Bank	1141455515800	5,795	5,995.20
Kabondo Kasipul Staff Gratuity	Coop Bank	1134455261000	1,137,213	1,627,355.50
Opanga Primary School	Coop Bank	1141796654900	7,176	7,775.50
Oriang Primary School	Coop Bank	1141018756200	57,555	33,575.80
Owiro Mixed Secondary School	KCB	1118832906	7,719	212,389.00
Danish Obara Sec. School	KCB	1137462469	4	431,348.00
Atela Primary School	KCB	1120859190	9,820	10,885.00
Atemo Primary School	KCB	1132659264	10,935	1,513,030.10
Dudi Primary School	KCB	1135518947	3,121	7,386.00
Harambee Secondary School	KCB	1279393998	0	49,395.00
Nyasore Secondary School	KCB	1120848709	357	79,800.30
Total			1,370,084	3,980,824.35

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Annex 6: Progress On Follow Up of Auditor Recommendations
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																								
1.0	<p>Comparison of the comparative figures with the prior year audit certificate and prior year adjusted figure noted the following unexplained variances:</p> <table border="1" data-bbox="560 952 912 1227"> <thead> <tr> <th>Item</th> <th>Comparative Figure</th> <th>Prior year certificate Balance</th> <th>Unexplained Variance</th> </tr> </thead> <tbody> <tr> <td>Use of Goods & Services</td> <td>15,158,900</td> <td>13,086,140</td> <td>2,072,760</td> </tr> <tr> <td>Transfer to other Government Entities</td> <td>49,322,276</td> <td>49,442,276</td> <td>1,000,000</td> </tr> <tr> <td>Other Grants & Transfers</td> <td>33,191,200</td> <td>33,338,960</td> <td>147,760</td> </tr> <tr> <td>Acquisition of Assets</td> <td>2,707,763</td> <td>2,512,763</td> <td>196,000</td> </tr> <tr> <td>PMC Bank Balances</td> <td>3,933,306</td> <td>6,938,513</td> <td>3,005,207</td> </tr> </tbody> </table>	Item	Comparative Figure	Prior year certificate Balance	Unexplained Variance	Use of Goods & Services	15,158,900	13,086,140	2,072,760	Transfer to other Government Entities	49,322,276	49,442,276	1,000,000	Other Grants & Transfers	33,191,200	33,338,960	147,760	Acquisition of Assets	2,707,763	2,512,763	196,000	PMC Bank Balances	3,933,306	6,938,513	3,005,207	<p>The comparative figures have all been amended in the final Financial Statement submission to concur with prior year certificate balances as per the auditor recommendations. (See the Amended Financial Statement)</p>	Resolved	Resolved
Item	Comparative Figure	Prior year certificate Balance	Unexplained Variance																									
Use of Goods & Services	15,158,900	13,086,140	2,072,760																									
Transfer to other Government Entities	49,322,276	49,442,276	1,000,000																									
Other Grants & Transfers	33,191,200	33,338,960	147,760																									
Acquisition of Assets	2,707,763	2,512,763	196,000																									
PMC Bank Balances	3,933,306	6,938,513	3,005,207																									
2.0	<p>Included in the reported balance of use of goods and services of Ksh. 15,355,798 under Note 5 to the financial statements is domestic travel and subsistence of Ksh. 567,000. However, supporting documents namely payment vouchers, attendance register, work tickets/bus tickets and schedule were not provided for audit review. Consequently, the accuracy and validity of the expenditure could not be ascertained</p>	<p>Find Annex 2.1 being the supporting documents mentioned by the auditor for review</p>	Resolved	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)
2.2	<p>The statement of receipts and payments disclosed a figure of Kshs 15,355,798 in respect of use of goods and services includes training expenses of Kshs 1,332,819. However, the supporting documents for the expenditure were not provided for audit review.</p> <p>Consequently, the accuracy, completeness and validity of the training expenditure could not be ascertained</p>	<p>Find Annex 2.2 being the supporting documents mentioned by the auditor for review</p>	Resolved	Resolved
2.3	<p>Included in the figure for the use of goods and services of Kshs 15,355,798 is Kshs 2,443,138 and 3,787,019 in respect of other committee expenses and committee allowance for the year ended 30 June 2021. However, the corresponding committee attendance sheet/register and committee minutes were not provided for audit review.</p> <p>As a result, the accuracy and reliability of the committee expenditure for the period under review could not be confirmed.</p>	<p>Committee attendance sheet/register and committee minutes have been annexed for review (see annex 2.3)</p>	Resolved	Resolved



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Eunice Irene Awuor
Fund Account Manager.