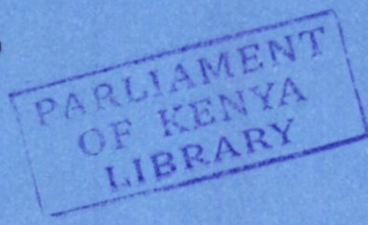




Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	13 AUG 2024 <i>Tuesday</i>
TABLED BY:	<i>Hon. Naomir Wanyonyi Deputy Member of Parliament Whip</i>
CLERK AT THE TABLE:	<i>A. Shituko</i>



REPORT

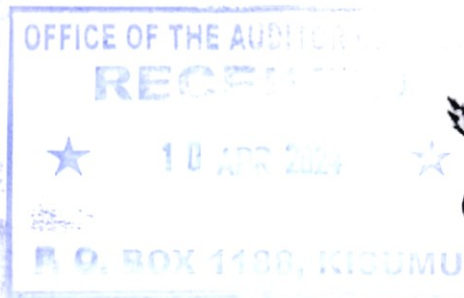
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



NYAKACH CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2023

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

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
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***Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management committee

FY-Financial Year

COC-Constituency oversight committee

II. 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 2022. 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;

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Moses T Karakach
2.	Sub-County Accountant	Joseph Agola Ollando
3.	Chairman NGCDFC	Joel Onono McOdongo
4.	Member/Signatory NGCDFC	Henry Okoth Odingo

(c) Fiduciary Oversight Arrangements

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

(d) Nyakach Constituency NGCDF Headquarters

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

(e) Nyakach Constituency NGCDF Contacts

E-mail: cdNyakach@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(f) Nyakach Constituency NGCDF Bankers

Kenya commercial Bank
Sonde Branch

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report

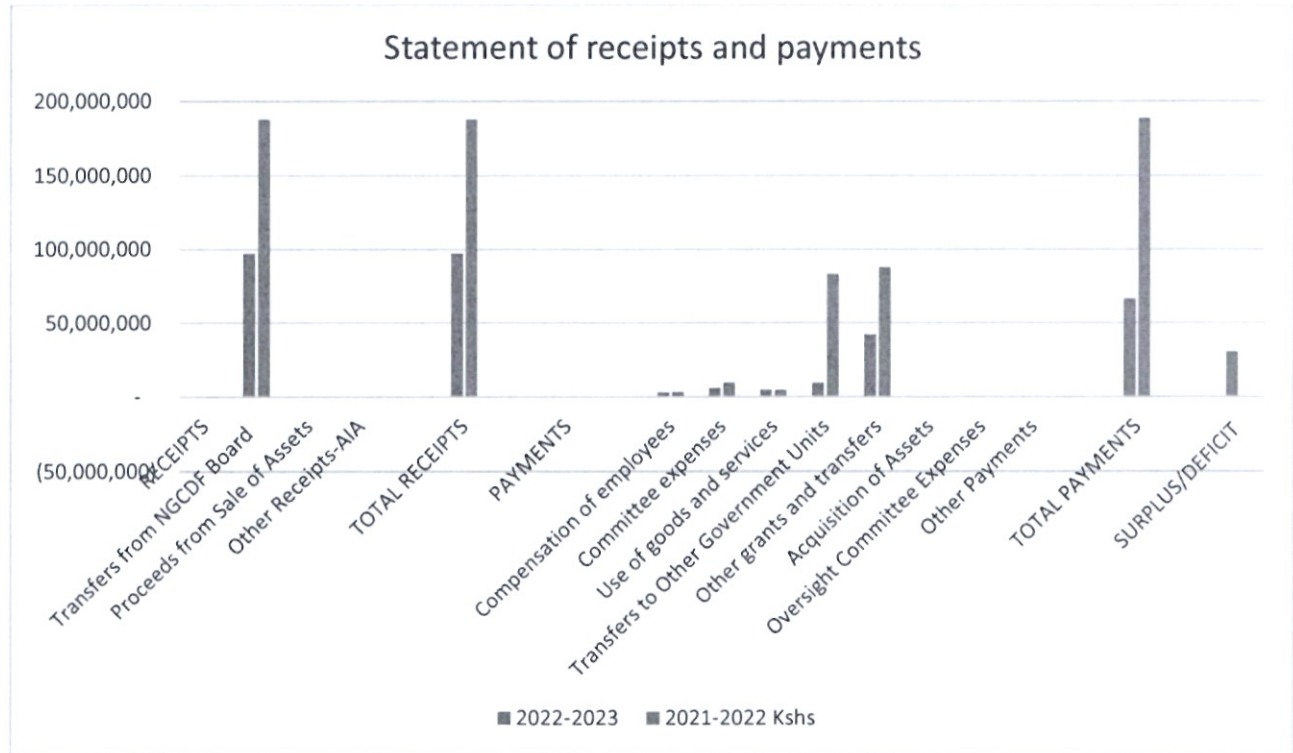


Joel Onono MacOdongo
Chairman
Nyakach NG-CDF

The Nyakach National Government Constituency Development Fund had total funds available of Kshs 117,847,651 (One hundred seventeen million Eight hundred forty-seven thousand six hundred and fifty-one shillings) during the financial year under review. The receipts accounted for Kshs 97,000,000 from the financial year 2022-2023 budget of Kshs 145,087,603, while Kshs 20,847,651 was balance brought down from the previous financial year. These disbursements accounted for 66.856% of the projected income. However, the board still owes the constituency some Kshs 1,172,414 and Ksh 48,087,603 being amounts related to the financial years 2019/2020 and 2022/2023 respectively.

The financial reports indicate underperformance compared to the previous year as summarized in the bar charts for the statements of receipts and payments & assets and liabilities.

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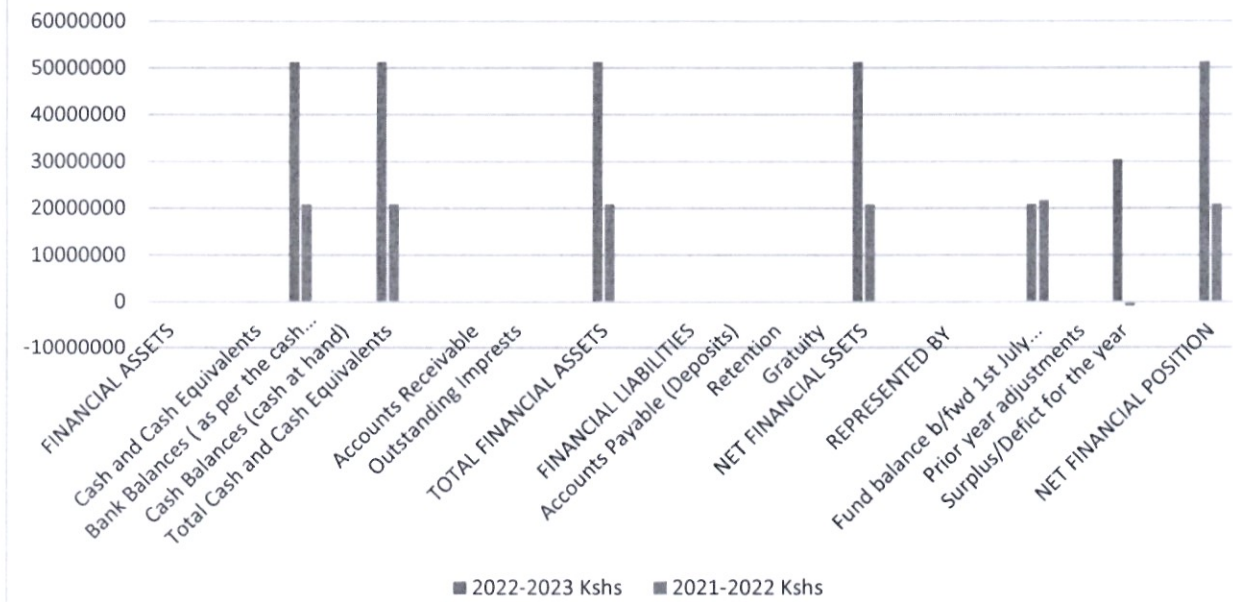


The receipts and payments underperformed in the financial year 2022/2023 compared to 2021/2022. Similarly, underperformance was noted in financial assets and liabilities in the two comparative years.

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Statement of financial assets and liabilities



During the year, several projects were implemented and completed including;



The constituency continues to receive numerous requests to provide resources for infrastructure development of building classrooms, dormitories, laboratories and sanitation facilities in schools. The needs in security projects include offices, residential housing and sanitation improvement. The demand for bursary during the year showed that our allocations were inadequate. The total budget for bursaries was over kshs 44,000,000 in the year against a demand of over Kshs 70,000,000. The challenges experienced during the year under review included;

- i. Tail end disbursement. Although the budget was over 66% funded, the amounts were disbursed in the month of June 2023. Therefore, most of the projects will be implemented in the next financial year, 2023/2024.
- ii. The public works office had only one staff who struggled to design and supervise our projects. However, we employed a clerk of works to boost capacity in the management and supervision of the projects.

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- iii. The bursary allocation in the year was inadequate compared to the demand. Enhanced allocation will be provided in the upcoming budget.



JOEL ONONO McODONGO
CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development/sectorial objectives of the Nyakach Constituency 2022-2027 strategic plan are:

- a) Improved the schools learning environment by expanding and improving the education infrastructure in the constituency by the year 2023.
- b) Promote peaceful coexistence by strengthening security structures within the constituency and neighbours.
- c) Increase employability and productivity by empowering the community in ICT and other modern techniques in communication and business.
- d) Ensure talent identification and development through sports
- e) Promote environmental sustainability and coping mechanisms.

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

Sector	Objective	Outcome	Indicator	Performance
Education	Improve the school learning environment by expanding and	Increased enrolment in primary schools and improved	Number of usable physical infrastructure build in primary,	In FY 2021/22 -we constructed 25 more classrooms in

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	improving the education infrastructure in the constituency by the year 2023	transition to secondary schools and tertiary institutions	secondary, and tertiary institutions number of bursary's beneficiaries at all levels	schools, 3 more dormitories, and one laboratory. We purchased 1,584 desks for 50 primary schools and also supplied 345 hand washing tanks to 69 schools. - We funded bursary for needy students in secondary schools and tertiary institutions. This fund utilised Kshs 40,000,000
Security	Promote peaceful coexistence by strengthening security structures within the constituency	Increased number of police stations and out posts for easy access to security services and benefits.	Number of police stations constructed, upgraded and modernised. Number of chiefs' offices constructed and equipped Number of police houses built	-Two police post were upgraded and gazetted. -chiefs' camps were constructed - we constructed 15 police housing units

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Environment	Promote environmental sustainability and coping mechanisms	Conservation of the environment for sustainable livelihoods	Number of environmental improvement initiatives	Provided 450 hand washing tanks to 90 schools to mitigate the COVID-19 pandemic.
Sports	Ensure talent identification and development through sports	Nurture youth talents in sports for leisure, recreation and income generation	Facilitate sports tournaments, events. Supply sporting equipment and gear	Supplied assorted uniforms and balls for football and athletics.

V. Statement of Governance

a) Appointment and removal

The NGCDF act regulations of 2016 operationalise the Appointment of the constituency committee under section 43(2) (b), (c) and (d) of the NGCDF Act of 2015. The committee members are selected by members of a Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency. A person is qualified to be appointed to a Constituency Committee if that person is a citizen of Kenya; is ordinarily a resident and a voter within the Constituency; is able to read and write and to communicate in English and Kiswahili; meets the requirements of Chapter Six of the Constitution; and is available to participate in the activities of a Constituency Committee. A person who has previously served in a Constituency Committee constituted under the Fund or served in a leadership position in the Community will have an added advantage.

A vacancy occurs in a Constituency Committee upon the commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

There shall be a chairperson of a Constituency Committee Chairperson. who shall be elected by members from among the persons referred to in section 43 (2) (b), (c), or (d), of the Act, and subject to regulation 6 (2). The chairperson of a Constituency Committee shall provide overall leadership to the Constituency Committee; approve the agenda of the Constituency Committee meetings; preside over meetings of the Constituency Committee; carry out consultations with the Officer of the Board seconded to the Constituency and other relevant stakeholders; ensure members and staff of the Constituency Committee are properly trained; encourage a culture of transparency and teamwork among the members of the Constituency Committee; be a signatory to the Constituency Fund Account; and co-ordinate the compilation of project status reports every six months. Furthermore, there shall be a secretary to a Constituency Committee secretary. who shall be elected by the members from amongst themselves, subject to regulation 6(2). The Secretary shall-- (a) in consultation with the chairperson and the officer of the Board seconded to the Constituency, convene the meetings of the Constituency Committee; circulate notices and the agenda of meetings; accurately record the proceedings of every Constituency Committee meeting and after confirmation and execution of the minutes, transmit the minutes to the officer of the Board seconded to the Constituency for safe custody, provide guidance to the Constituency Committee on management of meetings; ensure

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minutes are readily available during subsequent meetings; and ensure and facilitate effective communication amongst the members of the Constituency committee.

b) Role and functions

Functions of Constituency committee includes building the capacity of project management committees, sensitize the Community on the operations of the Fund; consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency; ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution; consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and the Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding; rank projects proposals in order of priority while ensuring that on-going projects take precedence; ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies; ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board; ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund; submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act; collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act; recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act; submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status; and a list

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of all projects approved, funded and commenced during previous financial years, and their completion status; enter into performance contracting with the Board on an annual basis; in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution; receive returns from project management committees in accordance with regulation 15; maintain a database of project management committees and reports from the respective committees; record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office; receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level; ensure that the committee does not enter into commitments for which funding has not been allocated; ensure projects are labelled in accordance with the guidelines issued by the Board; and perform any other function assigned to it by the Board.

The services of the committee are deemed voluntary as the members are not paid monthly salaries. However, the members are paid sitting allowances at rates determined by the board from time to time.

The committee is allowed a maximum of twenty-four meetings including subcommittee meetings per financial year.

c) Induction and training

Best practices by the board require that the committee is induction on assumption of office and attend at least one training every financial year. In the financial year under review the committee attend two trainings, one organised by the committee and another by the board.

d) Conflict of interest

The committee has undertaken to address the matter of conflict of interest, whereby, the members have to openly declare any instances where any or all could be conflicted in any business being transacted by the committee.

The committee members through gazzetement are public servants, therefore, chapter six of the constitution becomes binding on them. This is strictly followed as members do swear and take oath to observe the tenets of said chapter.

e) Risk management

The committee comply with risk management as guided by the board and the relevant laws as the fund periodically undergoes statutory and regulatory audits. Furthermore, the committee is properly guided by the board risk management procedures where quarterly reports are prepared and reviewed to ensure compliance.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile –

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

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

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

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

2. Environmental performance

The committee regularly commits to environmental conservation and protection. The year ended the committee allocated Kshs 2,901,450 for the purchase and installation of rain water harvesting tanks as the fundable project under environment. However, the project was not implemented due to delayed funding. The projects of purchase of the tanks and installation is spread in 14 learning institutions and public places the students will be sensitized on the importance of the projects when implemented in the next financial year.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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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.

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



Moses T Karakacha

Fund Account Manager.

VII. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Nyakach Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 202X. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Nyakach Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Nyakach Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

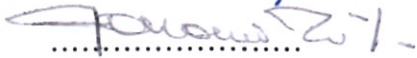
The Accounting Officer in charge of the NGCDF Nyakach Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

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the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Nyakach Constituency financial statements were approved and signed by the Accounting Officer on 30/9/2023



Joel Onono McOdongo
Chairman – NGCDF Committee



Moses T Karakacha
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYAKACH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Nyakach Constituency set out on pages 25 to 77, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Nyakach Constituency for the Year ended 30 June, 2023

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position as at 30 June, 2023 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the Fund's financial statements submitted for audit revealed the following inconsistencies:

- i. The statement of receipts and payments reflects a comparative balance of Kshs.10,000 in respect to other receipts. However, Note 3 to the financial statements reflects Nil comparative balance.
- ii. The statement of receipts and payments reflects an amount of Kshs.4,932,068 in respect to committee expenses while Note 5 to the financial statements reflects committee expenses amounting to Kshs.4,832,130 resulting to an unexplained variance of Kshs.99,938.
- iii. The financial statements submitted for review reflect comparative balances for grants and transfers and use of goods and services of Kshs.87,603,925 and Kshs.4,753,956 respectively and Nil gratuity and Project Management Committee (PMC) balances. However, the prior year audited financial statements reflected balances of Kshs.87,620,925, Kshs.14,176,156, Kshs.319,920 and Kshs.24,356,761 relating to other grants and transfers, use of goods and services, gratuity and Project Management Committee (PMC) bank account balances respectively resulting to unreconciled variances of Kshs.17,000, Kshs.9,422,200, Kshs.319,920 and Kshs.24,356,761 respectively.

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

2. Overstatement of Bursary Disbursements

The statement of receipts and payments reflects an amount of Kshs.43,905,449 in respect of other grants and transfers, which as disclosed in Note 8 to the financial statements includes bursaries to secondary schools, tertiary institutions and special

schools of Kshs.8,535,736, Kshs.21,603,922 and Kshs.465,000 respectively. Review of the bursary expenditure schedules revealed an expenditure totalling Kshs.1,260,410, which was wrongly classified as bursary disbursements but related to use of goods and services.

In the circumstances, the accuracy and completeness of the bursary expenditure of Kshs.30,604,658 could not be confirmed.

3. Unconfirmed Cash and Cash Equivalents Balance

The statement of assets and liabilities and as disclosed in Note 12A to the financial statements reflects a balance of Kshs.51,954,067 in respect to cash and cash equivalents. Review of the bank reconciliation statements for the month of June, 2023 revealed payments in cash book not recorded in bank statement amounting to Kshs.68,395. However, review of the cash book provided did not disclose any such recording. Further, the cash book reflected postings totalling Kshs.1,395,960, however payment vouchers and other supporting documents were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.51,954,067 could not be confirmed.

4. Misstated Project Management Committee Bank Account Balances

Note 19.4 to the financial statements and as detailed in Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balances of Kshs.54,987 which were not supported with certificates of bank balances. Further, review of bank statements provided for audit revealed balances for two (2) bank accounts totalling Kshs.325,377 that had not been included in the reported bank balances as at 30 June, 2023.

In the circumstances, the accuracy and completeness of the PMC bank accounts balances of Kshs.54,987 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Nyakach Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.167,107,668 and Kshs.117,847,651 respectively resulting to an under-funding of Kshs.49,260,017 or 29% of the budget. Similarly, the Fund spent

Kshs.65,893,584 against actual receipts of Kshs.117,847,651 resulting to under-utilization of Kshs.51,954,067 or 44 % of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Prior Year Unresolved Audit Issues

In the report of the previous year, several issues were raised under Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, although Management has indicated that some of the issues have been resolved, the matters remained unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Award of Bursaries

Note 8 to the financial statements reflects bursary issued to secondary schools amounting to Kshs.8,535,736. Review of expenditure records provided for audit revealed that a payment of Kshs.2,721,693 was made towards full scholarship awarded to some beneficiaries in various secondary schools. However, the Constituency Development Fund Committee did not provide the criteria used to determine how the bursaries were awarded to the beneficiaries. This was contrary to circular CDFB/CEO/BOARD CIRCULARS VOL II (021) dated 16 June, 2020.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 the 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 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	97,000,000	187,667,413
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	10,000
Total Receipts		97,000,000	187,677,413
Payments			
Compensation Of Employees	4	3,330,684	3,421,574
Committee expenses	5	4,932,068	9,439,200
Use Of Goods and Services	6	3,980,245	4,753,956
Transfers To Other Government Units	7	9,239,638	83,250,000
Other Grants and Transfers	8	43,905,449	87,603,925
Acquisition Of Assets	9	505,500	96,599
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		65,893,584	188,565,254
Surplus/ (Deficit)		31,106,416	(887,840)

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

The Constituency financial statements were approved by the NGCDFC on 30/9/2023 2023 and signed by:


Fund Account Manager


National Sub-County AccT


Chairman NG-CDFCommittee

Name: Moses T Karakach
ICPAK M/No: 14662

Name: Joseph A. Ollando
ICPAK M/No: 19838

Name: Joel O. McOdongo

*Nyakach Constituency
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X. Statement of Assets and Liabilities as at 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	51,954,067	20,847,651
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		51,954,067	20,847,651
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		51,954,067	20,847,651
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		51,954,067	20,847,651
Represented By			
Fund Balance B/Fwd	15	20,847,651	21,735,491
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		31,106,416	(887,840)
Net Financial Position		51,954,067	20,847,651

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

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
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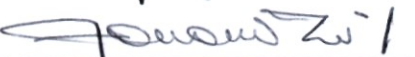
The Constituency financial statements were approved by NG CDFC on 30/9/ 2023 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name: Moses T. Karakacha
ICPAK M/No: 14662

Name: Joseph A. Ollando
ICPAK M/No: 19838

Name: Joel O. McOdongo

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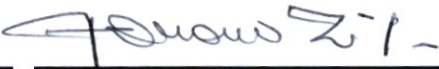
XI. Statement of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	97,000,000	187,667,413
Other Receipts	3	-	10,000
Total Receipts		97,000,000	187,677,413
Payments			
Compensation Of Employees	4	3,330,684	3,421,574
Committee Expenses	5	4,932,068	9,439,200
Use Of Goods and Services	6	3,980,245	14,176,156
Transfers To Other Government Units	7	9,239,638	83,250,000
Other Grants and Transfers	8	43,905,449	87,620,925
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		65,388,084	188,468,655
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		31,611,916	(791,241)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(505,500)	(96,599)
Net Cash Flows from Investing Activities		(505,500)	(96,599)
Net Increase In Cash And Cash Equivalent		31,106,416	(887,840)
Cash & Cash Equivalent At Start Of The Year	12	20,847,651	21,735,491
Cash & Cash Equivalent At End Of The Year	12	51,954,067	20,847,651

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30/9/ 2023 and signed by:

 _____	 _____	 _____
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Moses T. Karakacha ICPAK M/No: 14662	Name: Joseph A. Ollando ICPAK M/No: 19838	Name: Joel O. McOdongo

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	145,087,603	20,847,651	1,172,414	167,107,668	117,847,651	49,260,017	70.5%
Proceeds from Sale of Assets	-			-	-	-	0.0%
Other Receipts	-			-	-	-	0.0%
TOTAL RECEIPTS	145,087,603	20,847,651	1,172,414	167,107,668	117,847,651	49,260,017	70.5%
Payments							
Compensation Of Employees	3,822,328	-	-	3,822,328	3,330,684	491,644	87.14
Committee Expenses	4,944,000	31,474	-	4,975,474	4,932,068	43,406	99.13
Use Of Goods and Services	3,786,056	680,749	-	4,466,805	3,980,245	486,560	89.11
Transfers To Other Government Units	56,300,000	9,239,638	-	65,539,638	9,239,638	56,300,000	14.10

**Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
Other Grants and Transfers	63,278,843	10,895,790	-	74,174,633	43,905,449	30,269,184	59.19
Acquisition of Assets	9,505,500	-	-	9,505,500	505,500	9,000,000	5.32
Oversight Committee Expenses	1,450,876	-	-	1,450,876	-	1,450,876	-
Other Payments	2,000,000	600,000	-	2,600,000	-	2,600,000	-
Funds Pending Approval**	-	-	1,172,414	1,172,414	-	1,172,414	-
Totals	145,087,603	20,847,651	1,172,414	167,107,668	65,893,584	101,214,084	39.43

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

(a) The expenditure items were within budget ceilings. However, most expenditure items were below 90% of the allocations. The main reason reason was the tail end disbursement of funds. The committee received over Kshs 50,000,000 of the Kshs 97,000,000 in the month of June 2023. The AIEs followed close to the closing date of 30th June. Due the processes required by law and procedure, the funds could not be absorbed by close of the financial year. However, the projects are now under implementation at various stages.

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National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	101,214,084
Less undisbursed funds receivable from the Board as at 30 th June 2023	49,260,017
	51,954,067
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	51,954,067

The Constituency financial statements were approved by NG CDFC on 30/9/ 2023 and signed by:



Fund Account Manager

Moses T Karakacha
ICPAK M/No:14662



National Sub-County Accountant

Joseph A. Ollando
ICPAK M/No:19838



Chairman NG-CDF Committee

Joel Onono McOdongo

XIII. Budget Execution by Sectors and Projects for The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,822,328	-	-	3,822,328	3,330,684	491,644
1.2 Committee allowances	2,074,000	21,474	-	2,095,474	2,053,400	42,074
1.3 Use of goods and services	2,303,428	474,269	-	2,777,697	2,622,617	155,080
Sub-total	8,199,756	495,743	-	8,695,499	8,006,701	688,798
2.0 Monitoring and evaluation						
2.1 Capacity building	300,000	-	-	300,000	9,935	290,065
2.2 Committee allowances	2,870,000	10,000	-	2,880,000	2,878,668	1,332
2.3 Use of goods and services	1,182,628	206,480	-	1,389,108	1,357,628	31,480
Sub-total	4,352,628	216,480	-	4,569,108	4,246,231	322,877
3.0 Emergency	7,636,190					
3.1 Primary Schools	4,500,000	-	-	4,500,000	4,500,000	-
3.2 Secondary schools	500,000	-	-	500,000	500,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	1,498,800	-	-	1,498,800	1,498,800	-
Sub-total	1,137,390	-	-	1,137,390	-	1,137,390
4.0 Bursary and Social Security						
4.1 Secondary Schools	21,800,000	69,000		21,869,000	8,535,736	13,333,264
4.2 Tertiary institutions	21,500,000	2,921,467		24,421,467	21,603,922	2,817,545
4.3 Social security	-			-	-	-
4.4 Special needs	650,000			650,000	465,000	185,000
Sub-total	43,950,000	2,990,467	-	46,940,467	30,604,658	16,335,809
5.0 Sports						
5.1 Regional sports tournament	350,000	-	-	350,000	-	350,000
5.2 Constituency sports tournament	2,540,903	-	-	2,540,903	-	2,540,903
Sub-total	2,890,903	-	-	2,890,903		2,890,903
6.0 Environment						
NGCDF Office	193,450	-	-	193,450	-	193,450
Abwao Primary School	193,450	-	-	193,450	-	193,450

*Nyakach Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Anding'o Bware Primary School	193,450	-	-	193,450	-	193,450
Burkamwana Primary School	193,450	-	-	193,450	-	193,450
Kananda Primary School	193,450	-	-	193,450	-	193,450
Kokungu Primary School	193,450	-	-	193,450	-	193,450
Lisana Primary School	193,450	-	-	193,450	-	193,450
Ndori BC Primary School	193,450	-	-	193,450	-	193,450
Nyaksure Primary School	193,450	-	-	193,450	-	193,450
Othith Primary School	193,450	-	-	193,450	-	193,450
Obange Secondary School	193,450	-	-	193,450	-	193,450
Katito Police station	193,450	-	-	193,450	-	193,450
Ogoro Police station	193,450	-	-	193,450	-	193,450
Pap-Onditi Police Station	193,450	-	-	193,450	-	193,450
Sondu Miriu Police station	193,450	-	-	193,450	-	193,450
Total	2,901,750	-	-	2,901,750	-	2,901,750
7.0 Primary Schools Projects						
Asawo Primary School	200,000	-	-	200,000	-	200,000
Asawo Primary School	1,600,000	-	-	1,600,000	-	1,600,000

*Nyakach Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Burkamach Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Kobong'o Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Magunga Primary School	600,000	-	-	600,000	-	600,000
Maraba Primary School	500,000	-	-	500,000	-	500,000
Ndori RC Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Nyadero Primary School	500,000	-	-	500,000	-	500,000
Nyagweno Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Obanda Primary School	2,500,000	-	-	2,500,000	-	2,500,000
Oboch Primary School	500,000	-	-	500,000	-	500,000
Obugi Nam Primary School	500,000	-	-	500,000	-	500,000
Olwalo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Pap Lisana Primary School	200,000	-	-	200,000	-	200,000
Ragen MHM Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Rarieda Kokech Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Saka Primary School	150,000	-	-	150,000	-	150,000
Sango Buru Primary School	2,500,000	-	-	2,500,000	-	2,500,000
St. Alloys Gem Primary School	500,000	-	-	500,000	-	500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Tulu Primary School	500,000	-	-	500,000	-	500,000
Achingure Primary School	-	136,364	-	136,364	136,364	-
Akado Primary School	-	136,364	-	136,364	136,364	-
Aponde Primary School	-	136,364	-	136,364	136,364	-
Barkawarinda Primary School	-	136,364	-	136,364	136,364	-
Bodi Primary School	-	136,364	-	136,364	136,364	-
Bungumeri Primary School	-	136,364	-	136,364	136,364	-
Bwaja Primary School	-	136,364	-	136,364	136,364	-
Chachi Primary School	-	136,364	-	136,364	136,364	-
Dirubi Primary School	-	136,364	-	136,364	136,364	-
Innis Education Centre	-	136,364	-	136,364	136,364	-
Kamtudi Primary School	-	136,364	-	136,364	136,364	-
Kandiege Primary School	-	136,364	-	136,364	136,364	-
Kawili Primary School	-	13,615	-	13,615	13,615	-
Achego Pri school	-	117,683	-	117,683	117,683	-
Agai Pri School	-	117,683	-	117,683	117,683	-
Andingo Bware Pri school	-	117,683	-	117,683	117,683	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Andingo Olasi Pri school	-	117,683	-	117,683	117,683	-
Andingo Opanga Pri school	-	117,683	-	117,683	117,683	-
Aomo Pri school	-	117,683	-	117,683	117,683	-
Asawo Pri school	-	117,683	-	117,683	117,683	-
Bala Pri school	-	117,683	-	117,683	117,683	-
Bugo Pri school	-	117,683	-	117,683	117,683	-
Cherwa Pri school	-	117,683	-	117,683	117,683	-
Kabondo Pri school	-	117,683	-	117,683	117,683	-
Kabuya Pri school	-	117,683	-	117,683	117,683	-
Kachan Pri school	-	117,683	-	117,683	117,683	-
Kasawo Pri school	-	117,683	-	117,683	117,683	-
Keyo Nyadundo Pri school	-	117,683	-	117,683	117,683	-
Kobeto Pri School	-	117,683	-	117,683	117,683	-
Kogola Pri school	-	117,683	-	117,683	117,683	-
Kokungu Pri school	-	117,683	-	117,683	117,683	-
Lisana Pri school	-	117,683	-	117,683	117,683	-
Maraba Pri school	-	117,683	-	117,683	117,683	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ndori BC Pri school	-	117,683	-	117,683	117,683	-
Ndori RC Pri school	-	117,683	-	117,683	117,683	-
Nyadina Pri school	-	117,683	-	117,683	117,683	-
Nyagweno Pri school	-	117,683	-	117,683	117,683	-
Nyakwere Pri school	-	117,683	-	117,683	117,683	-
Nyalganya Pri school	-	117,683	-	117,683	117,683	-
Nyalunya Pri school	-	117,683	-	117,683	117,683	-
Nyamarimba Pri school	-	117,683	-	117,683	117,683	-
Nyamarumbe Pri school	-	117,683	-	117,683	117,683	-
Nyongonga Pri school	-	117,683	-	117,683	117,683	-
Obanda Pri school	-	117,683	-	117,683	117,683	-
Oboch Pri school	-	117,683	-	117,683	117,683	-
Olwa Pri school	-	117,683	-	117,683	117,683	-
Onwango Pri school	-	117,683	-	117,683	117,683	-
Onyuongo pri school	-	117,683	-	117,683	117,683	-
Oremo Pri school	-	117,683	-	117,683	117,683	-
Pawtenge Pri school	-	117,683	-	117,683	117,683	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Rachier Pri school	-	117,683	-	117,683	117,683	-
Ragen AIC Pri school	-	117,686	-	117,686	117,686	-
Achego primary school	-	600,000	-	600,000	600,000	-
Abwao Primary school	-	800,000	-	800,000	800,000	-
Kagwel Primary school	-	600,000	-	600,000	600,000	-
Total	28,450,000	8,239,638	-	36,689,638	8,239,638	28,450,000
8.0 Secondary Schools Projects						
Apondo Kasaye Secondary school	2,400,000	1,000,000	-	3,400,000	1,000,000.0	2,400,000
Bishop Okumu Secondary school	1,000,000	-	-	1,000,000	-	1,000,000
Kandaria Mixed Secondary School	2,500,000	-	-	2,500,000	-	2,500,000
Lisana Secondary School	400,000	-	-	400,000	-	400,000
Naki Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Nyong'ong'a Secondary School	3,700,000	-	-	3,700,000	-	3,700,000
Olembo Secondary School	4,500,000	-	-	4,500,000	-	4,500,000
Siany Secondary School	2,100,000	-	-	2,100,000	-	2,100,000
St George's Special Sec School	150,000	-	-	150,000	-	150,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St. Charles Lwanga Sec School	2,000,000	-	-	2,000,000	-	2,000,000
St. Hillarious Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
St. Patrick Obange Sec School	2,500,000	-	-	2,500,000	-	2,500,000
Thurgem Secondary School	1,600,000	-	-	1,600,000	-	1,600,000
Urudi Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Total	27,850,000	1,000,000	-	28,850,000	1,000,000.0	27,850,000
9.0 Tertiary institutions Projects						
NIL						
Sub-total						
10.0 Security Projects						
Nyakach DCC's Residence House	1,000,000	-	-	1,000,000	-	1,000,000
Ogoro Police Station	800,000			800,000	-	800,000
Sondu Miriu Police Station	800,000			800,000	-	800,000
Upper Nyakach Assistant County commissioner (ACC) Headquarters	1,750,000			1,750,000	-	1,750,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Upper Nyakach Assistant county commissioner (ACC) residence	1,550,000			1,550,000	-	1,550,000
Thurdibuoro chiefs hall	-	1,205,323	-	1,205,323	1,205,323.0	-
Ogoro police station	-	5,000,000	-	5,000,000	5,000,000.0	-
Kapsorok police post	-	900,000	-	900,000	900,000.0	-
Pap Onditi Police station	-	700,000	-	700,000	700,000.0	-
Total	5,900,000	7,805,323	-	13,705,323	7,805,323.0	5,900,000
11.0 Acquisition of assets						
11.1 Motor Vehicles(Conditionally approved-not funded)	505,500	-	-	505,500	505,500.0	-
11.4 Purchase of computers	9,000,000		-	9,000,000	-	9,000,000
	-		-	-		
Sub-total	9,505,500		-	9,505,500	505,500	9,000,000
12.0 Oversight Committee Expenses (itemize)						
Committee allowances	900,000	-	-	900,000	-	900,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Use of goods and services	550,876	-	-	550,876	-	550,876
Total	1,450,876		-	1,450,876	-	1,450,876
13.0 Others						
Nyakach NG-CDF Strategic Plan	2,000,000	-	-	2,000,000	-	2,000,000
Nyakach sub county Education office	-	600,000	-	600,000	599,530.00	470
Total	2,000,000	600,000	-	2,600,000	599,530.00	2,000,470
Funds pending approval**	-	-	1,172,414	1,172,414		1,172,414
Grand Total	145,087,603	20,847,651	1,172,414	167,107,668	65,893,584	101,214,084

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Eequivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 8th June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 202x.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B105253		33,000,000
B105635		34,000,000
B105680		10,000,000
B105903		22,000,000
B128664		5,000,000
B154173		12,000,000
B128976		12,000,000
B164399		18,000,000
B155527		24,088,879
A888964		5,489,655
B 089075		12,088,879
B185218	7,000,000	
B185488	6,000,000	
B185820	15,000,000	
B206070	5,000,000	
B205565	12,000,000	
B205862	12,000,000	
B207624	20,000,000	
B207986	20,000,000	
TOTAL	97,000,000	187,667,413

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2. Proceeds from Sale of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,019,040.00	2,821,957
Personal allowances paid as part of salary:		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	226,324.00	319,920
Employer Contributions Compulsory national social security schemes	85,320.00	279,697
Total	3,330,684.00	3,421,574

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	2,067,800.00	6,377,200.00
Other committee expenses	2,764,330.00	3,062,000.00
Total	4,832,130.00	9,439,200.00

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6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Electricity	80,350	44,440
Utilities, supplies and services	123,247	630,000
Communication, supplies and services	98,550	112,050
Domestic travel and subsistence	110,120	-
Printing, advertising and information supplies & services	178,540	-
Rentals of produced assets	-	-
Training expenses	233,450	1,217,400
Hospitality supplies and services	359,800	-
Insurance costs	30,000	30,249
Specialised materials and services	196,930	-
Office and general supplies and services	1,096,694	355,650
Fuel , oil & lubricants	636,000	1,281,208
Other operating expenses	-	-
Bank Charges	18,714	30,457
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	772,600	1,052,502
Routine maintenance- other assets	45,250	-
Total	3,980,245	4,753,956

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Notes to The Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	8,239,638	18,450,000
Transfers To Secondary Schools (See Attached List)	1,000,000	64,800,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	9,239,638.00	83,250,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	8,535,736.00	36,538,908
Bursary – tertiary institutions (see attached list)	21,603,922.00	20,795,450
Bursary – special schools (see attached list)	465,000.00	609,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	57,200
Security projects (see attached list)	6,202,461.00	18,494,677
Sports projects (see attached list)	-	2,458,690
Environment projects (see attached list)	-	2,500,000
Emergency projects (see attached list)	6,498,800.00	6,150,000
Roads projects (see attached list)	-	-
Sub County Education office	599,530.00	
Total	43,905,449.00	87,603,925

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	505,500.00	96,599
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
Total	505,500.00	96,599

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TOTAL	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>KCB SONDU Branch, Account No. 1104034220</i>	51,954,067	20,847,651
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	51,954,067	20,847,651
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
NIL				
Total		00	00	00

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	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	-	-

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	20,847,651	21,735,491
Cash in hand	-	-
Imprest	-	-
Total	20,847,651	21,735,491
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	20,847,651	21,735,491

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			-
Cash in hand			-
Accounts Payables			-
Receivables			-
Others (<i>specify</i>)			-
Total	-	-	-

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

17. Changes in Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

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18. Changes in Accounts Payable – Deposits and Retentions

	<i>2022-2023</i>	<i>2021-2022</i>
	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 $D = A + B - C$	-	-
Net changes in accounts payables $D - A$	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	491,644	159,269
Committee expense	43,406	-
Use of goods and services	486,560	21,474
Amounts due to other Government entities (see attached list)	56,300,000	9,239,638
Amounts due to other grants and other transfers (see attached list)	30,269,184	10,827,270
Acquisition of assets	9,000,000	-
Oversight Committee Expenses	1,450,876	-
Other-AIA	2,000,000	600,000
Funds pending approval	1,172,414	1,172,414
Total	101,214,084	22,020,065

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19.4: PMC account balances (See Annex 5)

PMC NAME	ACCOUNT NUMBER	BANK	2022- 2023 KSHS	2021- 2022 KSHS
Achego primary school	1267655542	KCB-SONDU	5,299	-
Abwao Primary school	1224119645600	NBK-KISUMU	1,580	-
Kagwel Primary school	1110715269	KCB-SONDU	2,291	-
Apondo Kasaye sec school	1251627692	KCB-SONDU	1,889	-
Kapsorok police post	1271457849	KCB-SONDU	31,773	-
Nyakach desks project	1281030392	KCB-SONDU	1,645	-
Thurdibuoro chief office	1267877103	KCB-SONDU	501	-
Olwa Primary school	1126264229	KCB-SONDU	3,555	-
Sondu Union Primary school	1116897091	KCB-SONDU	3,393	-
Ngege Primary school	1129108309	KCB-SONDU	3,062	-
TOTAL			54,987	0

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
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 20xx	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 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees		491,644	-	
Committee expenses		43,406	-	
Use of goods & services		486,560	-	
Amounts due to other Government entities				
Asawo Primary School		200,000	-	Tender awarded
Asawo Primary School		1,600,000	-	Tender awarded
Burkamach Primary School		4,500,000	-	Tender awarded
Kobong'o Primary School		1,000,000	-	Tender awarded
Magunga Primary School		600,000	-	Tender awarded
Maraba Primary School		500,000	-	Tender awarded
Ndori RC Primary School		4,500,000	-	Tender awarded
Nyadero Primary School		500,000	-	Tender awarded
Nyagweno Primary School		4,500,000	-	Tender awarded
Obanda Primary School		2,500,000	-	Tender awarded
Oboch Primary School		500,000	-	Tender awarded
Obugi Nam Primary School		500,000	-	Tender awarded
Olwalo Primary School		1,000,000	-	Tender awarded

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Pap Lisana Primary School		200,000	-	Tender awarded
Ragen MHM Primary School		1,200,000	-	Tender awarded
Rarieda Kokech Primary School		1,000,000	-	Tender awarded
Saka Primary School		150,000	-	Conditionally approved
Sango Buru Primary School		2,500,000	-	Tender awarded
St. Alloys Gem Primary School		500,000	-	Tender awarded
Tulu Primary School		500,000	-	Tender awarded
Achingure Primary School		-	136,364	Complete
Akado Primary School		-	136,364	Complete
Aponde Primary School		-	136,364	Complete
Barkawarinda Primary School		-	136,364	Complete
Bodi Primary School		-	136,364	Complete
Bungumeri Primary School		-	136,364	Complete
Bwaja Primary School		-	136,364	Complete
Chachi Primary School		-	136,364	Complete
Dirubi Primary School		-	136,364	Complete
Innis Education Centre		-	136,364	Complete
Kamtudi Primary School		-	136,364	Complete
Kandiego Primary School		-	136,364	Complete
Kawili Primary School		-	13,615	Complete
Achego Pri school		-	117,683	Complete

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Agai Pri School		-	117,683	Complete
Andingo Bware Pri school		-	117,683	Complete
Andingo Olasi Pri school		-	117,683	Complete
Andingo Opanga Pri school		-	117,683	Complete
Aomo Pri school		-	117,683	Complete
Asawo Pri school		-	117,683	Complete
Bala Pri school		-	117,683	Complete
Bugo Pri school		-	117,683	Complete
Cherwa Pri school		-	117,683	Complete
Kabondo Pri school		-	117,683	Complete
Kabuya Pri school		-	117,683	Complete
Kachan Pri school		-	117,683	Complete
Kasawo Pri school		-	117,683	Complete
Keyo Nyadundo Pri school		-	117,683	Complete
Kobeto Pri School		-	117,683	Complete
Kogola Pri school		-	117,683	Complete
Kokungu Pri school		-	117,683	Complete
Lisana Pri school		-	117,683	Complete
Maraba Pri school		-	117,683	Complete
Ndori BC Pri school		-	117,683	Complete
Ndori RC Pri school		-	117,683	Complete

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Nyadina Pri school		-	117,683	Complete
Nyagweno Pri school		-	117,683	Complete
Nyakwere Pri school		-	117,683	Complete
Nyalganya Pri school		-	117,683	Complete
Nyalunya Pri school		-	117,683	Complete
Nyamarimba Pri school		-	117,683	Complete
Nyamarumbe Pri school		-	117,683	Complete
Nyongonga Pri school		-	117,683	Complete
Obanda Pri school		-	117,683	Complete
Oboch Pri school		-	117,683	Complete
Olwa Pri school		-	117,683	Complete
Onwango Pri school		-	117,683	Complete
Onyuongo pri school		-	117,683	Complete
Oremo Pri school		-	117,683	Complete
Pawtenge Pri school		-	117,683	Complete
Rachier Pri school		-	117,683	Complete
Ragen AIC Pri school		-	117,686	Complete
Ahego primary school		-	600,000	Complete
Abwao Primary school		-	800,000	Complete
Kagwel Primary school		-	600,000	Complete
Total		28,450,000.00	8,239,638	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
8.0 Secondary Schools Projects		-	-	
Apondo Kasaye Secondary school		2,400,000.00	1,000,000	Tender awarded
Bishop Okumu Secondary school		1,000,000.00	-	Tender awarded
Kandaria Mixed Secondary School		2,500,000.00	-	Conditionally approved
Lisana Secondary School		400,000.00	-	Tender awarded
Naki Secondary School		1,000,000.00	-	Tender awarded
Nyong'ong'a Secondary School		3,700,000.00	-	Conditionally approved
Olembo Secondary School		4,500,000.00	-	Tender awarded
Siany Secondary School		2,100,000.00	-	Tender awarded
St George's Special Sec School		150,000.00	-	Tender awarded
St. Charles Lwanga Sec School		2,000,000.00	-	Tender awarded
St. Hillarious Secondary School		3,000,000.00	-	Conditionally approved
St. Patrick Obange Sec School		2,500,000.00	-	Tender awarded
Thurgem Secondary School		1,600,000.00	-	Tender awarded
Urudi Secondary School		1,000,000.00	-	Tender awarded
Total		27,850,000.00	1,000,000	
9.0 Tertiary institutions Projects		-	-	
NIL		-	-	
Total		-	-	
10.0 Security Projects				
Nyakach DCC's Residence House		1,000,000.00	-	Tender awarded

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Ogoro Police Station		800,000.00	-	Tender awarded
Sondu Miriu Police Station		800,000.00	-	Tender awarded
Upper Nyakach Assistant County commissioner (ACC) Headquarters		1,750,000.00	-	Tender awarded
Upper Nyakach Assistant county commissioner (ACC) residence		1,550,000.00	-	Tender awarded
Thurdibuoro chiefs hall		-	1,205,323	Complete
Ogoro police station		-	5,000,000	Complete
Kapsorok police post		-	900,000	Complete
Pap Onditi Police station		-	700,000	Complete
Total		5,900,000.00	7,805,323	
11.0 Acquisition of assets			-	
Purchase of laptops		-	-	
Purchase of office motor vehicle		9,000,000.00	-	Conditionally approved
			-	
Total		9,000,000.00	-	
12.0 Oversight Committee Expenses (itemize)				
Committee allowances		900,000	-	Committee to convene
Use of goods and services		550,876	-	Committee to convene
Total		1,450,876	-	
13.0 Other payments		-	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Nyakach NG-CDF Strategic Plan		2,000,000	-	Tender awarded
Nyakach sub county Education office			600,000	Complete
Total		2,000,000	600,000	
14.0 unallocated fund				
Unapproved projects		1,172,414	1,172,414	Pending approval
AIA		-	-	
PMC savings		-	-	
Total		1,172,414	1,172,414	
Grand Total		77,196,008.00	18,817,375.17	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	554,800	-	-	554,800
Buildings and structures	8,000,000	-	-	8,000,000
Transport equipment	3,037,350	-	-	3,037,350
Office equipment, furniture and fittings	1,944,499	-	-	1,944,499
ICT Equipment, Software and Other ICT Assets	2,556,085	505,500	-	3,061,585
Other Machinery and Equipment	5,830,000	-	-	5,830,000
Heritage and cultural assets				-
Intangible assets	-	-	-	-
TOTAL	21,922,734			22,428,234

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Annex 5 –PMC Bank Balances as at 30th June 2023

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Achego primary school	1267655542	KCB-SONDU	5,299	-
Abwao Primary school	1224119645600	NBK-KISUMU	1,580	-
Kagwel Primary school	1110715269	KCB-SONDU	2,291	-
Apondo Kasaye sec school	1251627692	KCB-SONDU	1,889	-
Kapsorok police post	1271457849	KCB-SONDU	31,773	-
Nyakach desks project	1281030392	KCB-SONDU	1,645	-
Thurdibuoro chief office	1267877103	KCB-SONDU	501	-
Olwa Primary school	1126264229	KCB-SONDU	3,555	-
Sondu Union Primary school	1116897091	KCB-SONDU	3,393	-
Ngege Primary school	1129108309	KCB-SONDU	3,062	-
TOTAL			54,987	

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Annex 6: Trial balance

TRIAL BALANCE AS AT 30TH JUNE 2023			
		DR	CR
		Kshs	Kshs
Cash and Cash equivalents			
	Bank Balances	51,256,087	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,280,384	
	Committee expenses	5,849,130	
	Use of goods and services	4,972,635	
	Transfers to Other Government Units	9,239,638	
	Other grants and transfers	42,156,407	
	Acquisition of Assets	505,500	
	Oversight Committee Expenses	587,870	
	Other Payments	-	
Receipts			
	Transfers from the Board		97,000,000
	Proceeds from sale of assets		-
	Others receipts		-
Prior Year Adjustment			-
Fund Balance b/f 1.7.2022			20,847,651
TOTAL		117,847,651	117,847,651

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Annex 7: 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: <i>(Resolved / Not Resolved)</i>	Timeframe : <i>(Put a date when you expect the issue to be resolved)</i>
OAG/NYAKACH/CD/2021/2022(29)	Unsupported Project Management Committee (PMC) Bank Account Balances	The account balances are hereby confirmed as per the bank certificates and or statements. See annexes marked NYK/OAG/FY 2021-2022/01 and the soft copy to Getrude.Maranga@oagkenya.go.ke .	Resolved	Resolved
OAG/NYAKACH/CD/2021/2022(29)	Un Taxed and Unsupported Other Committee and Training Expenses	The committee and staff were trained in the Month of January 2021. We opted to use departmental heads at the sub county who are subject matter specialists as trainers and facilitators. This approach was cheaper and more enriching in content delivery. The officers were paid facilitative allowances see the annexes marked NYK/OAG/FY	Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		2021-2022/08-10(Training expenses payment vouchers). The model could not provide for taxation as it was not a consultancy approach. Therefore, the assessment of taxes of Kshs 1,283,820 is unwarranted		


 Moses T. Karakacha,
 FUND ACCOUNT MANAGER.

