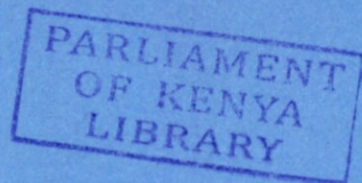


REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 13 AUG 2024 Tuesday

TABLED BY: Hon. N. N. Wanjau  
Deputy Majority Party Whip

CLERK AT THE TABLE: A. Shibusko

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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





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NYATIKE CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2023

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

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## **I. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund

NGCDFB

NGCDFC

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

ARMC

OSHA



## **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;

## *Nyatike Constituency*

### *National Government Constituencies Development Fund (NGCDF)*

#### *Annual Report and Financial Statements for The Year Ended June 30, 2023*

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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 Nyatike 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)



### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Marcelus Obondi Ayieko
2.	Sub-County Accountant	Jared Okumu
3.	Chairman NGCDFC	Phelix Oloo
4.	Member NGCDFC	Harrison Olola

### **(c) Fiduciary Oversight Arrangements**

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

P.O. Box 1 – 40402  
Wath Ong'er Trading Centre  
Muhuru – Sori Road  
Macalder, KENYA

### **(e) Nyatike Constituency NGCDF Contacts**

Telephone: (254) 727606394  
E-mail: [cdfnyatike@ngcdf.go.ke](mailto:cdfnyatike@ngcdf.go.ke)  
Website: [www.cdfnyatike .go.ke](http://www.cdfnyatike.go.ke)

**(f) Nyatike Constituency NGCDF Bankers**

KCB Bank  
Sori Branch account no: 1260005895  
P.O. Box 54-40401  
Karungu

**(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



Phelix Oloo

Nyatike Constituency was allocated a total of Kshs158, 832,745 in the 2022/2023 financial year. During the financial year under review, the NGCDF Board disbursed 54.4% of the approved Budget which translated to Kshs 88,000,000. We also received Kshs 8,550,000 which was the undisbursed balances from the previous financial year hence Kshs 96,550,000 total disbursements from the NGCDF Board in the 2022/2023 financial year.

Nyatike National Government Constituencies Development Fund Committee (NG-CDFC) met, prioritized and disbursed funds to various projects in the Constituency following approved projects' code list.

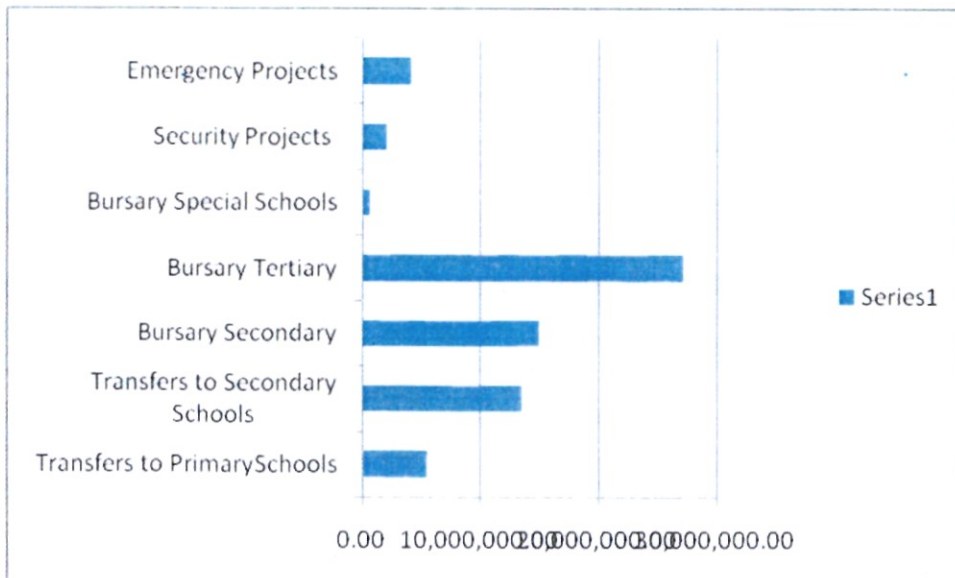
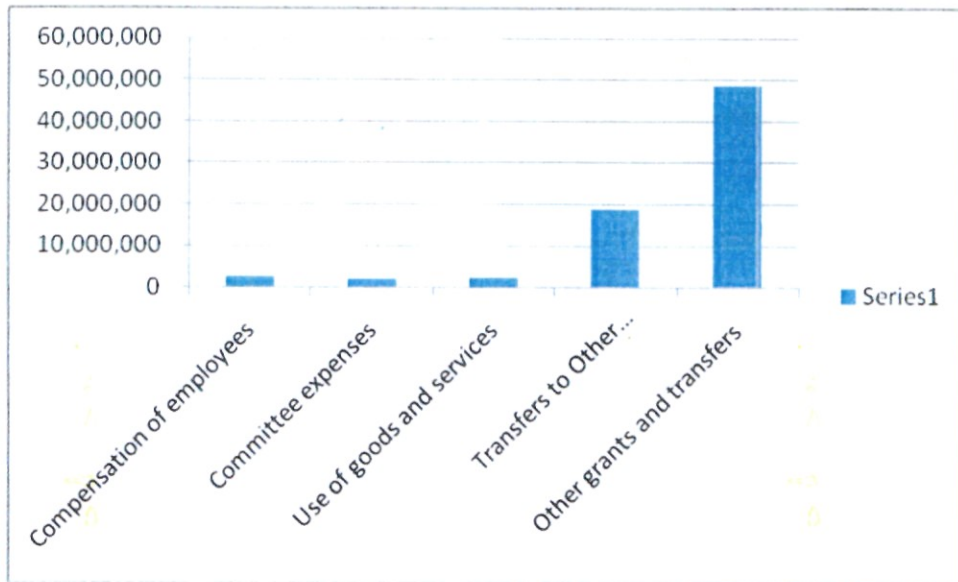
The table below summarises how we spent our disbursements of Kshs. **96,550,000**.

<b>RECEIPTS</b>		
Transfers from NGCDF Board	<b>1</b>	96,550,000
Proceeds from Sale of Assets	<b>2</b>	-
Other Receipts	<b>3</b>	
<b>TOTAL RECEIPTS</b>		<b>96,550,000</b>
<b>PAYMENTS</b>		
Compensation of employees	<b>4</b>	2,878,424
Committee expenses	<b>5</b>	2,175,000
Use of goods and services	<b>6</b>	2,469,950
Transfers to Other Government Units	<b>7</b>	18,860,801
Other grants and transfers	<b>8</b>	48,801,715
Acquisition of Assets	<b>9</b>	-
Oversight Committee Expenses	<b>10</b>	-
Other Payments	<b>11</b>	-
<b>TOTAL PAYMENTS</b>		<b>75,185,890</b>

During the financial year under review, we received Kshs. 88,000,000.00 against our total allocation of Kshs. 158,832,745; and Kshs. 70,832,745 was still owed from the NG-CDF Board as at the close of the financial year.

The funds received were mainly used to pay bursaries to needy students in various institutions of learning both secondary and tertiary. Also, we managed to fund emergency cases that arose during the financial year.

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



The pictorials below show a few of the successful projects funded:





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

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*The main challenge faced during the financial year was the delayed disbursement of funds; the still owed us kshs.70,832,745 at the close of the financial year.*

A handwritten signature in blue ink, appearing to read "Phelix Oloo".

.....  
Name: Phelix Oloo  
CHAIRMAN NGCDF COMMITTEE



**IV. Statement Of Performance Against Predetermined Objectives for FY 2022/2023  
Introduction**

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

The key development objectives of Nyatike *Constituency 2022-2027* plan are to:

- a) To improve access and quality of education in Nyatike Constituency by developing the infrastructure.
- b) To empower young people (youths) within the constituency by developing their skills and talents through sports and relevant training.
- c) To provide clean and safe water and basic sanitation facilities to the learning institutions of Nyatike constituency by drilling bore holes and building sanitary facilities.
- d) To conserve the environment through renewable energy and water catchment.
- e) To upgrade road network within the constituency to proper motorable standards by opening access to schools.
- f) To tame rising cases of insecurity across the constituency by building security offices.

**Progress on attainment of Strategic development objectives**

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

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To increase enrolment in secondary schools by achieving 100%transition	improved retention of learners in various institutions and transition to secondary schools and tertiary institutions	1.Number of physical infrastructure buildings in primary, secondary schools, number of bursary beneficiaries	In FY 2022/2023: a)Classrooms in public primary schools increased from from 1026 to 1048, b) Classrooms in public secondary schools increased from 340 to 347  c) Dormitories increased from from 17 to 21 d) laboratories



*Nyatike Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

				increased from from 16 to 19  e)Bursaries were awarded to 7 fully sponsored students at various KMTCS and 186 students at Mawego TTI among other beneficiaries as reported in the quarterly bursary reports
Security	To tame raising cases of insecurity by building police posts	Increase in police posts and administrative offices	- number of police posts - number of chiefs offices	Chiefs offices remained 11 as the as we did not fund any
Sports	To empower youth by developing their skills and talents through relevant training	Providing clubs with uniforms and balls. Holding annual sporting event	Number of sports clubs to be issued with uniforms and balls  No of Event held during the year	-8 clubs in each of the 7 wards to get uniforms and balls  Yet to hold I annual event
ICT	To provide necessary ICT infrastructure and skills	-Establish an ICT hub -Buying computers for all public schools	No. Of ICT hub constructed. No of computers issued to schools	Only ICT hub at wathonger  Only 5 computers in 3 secondary schools

## V. Statement of Governance

### 43. National Government Constituency Development Fund Committee

#### Composition

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of
  - (a) the national government official responsible for co-ordination of national government functions;
  - (b) two men each nominated in accordance with subsection(3), one of whom shall be a youth at the date of appointment;
  - (c) two women nominated in accordance with subsection(3). one of whom shall be a youth at the date of appointment;
  - (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
  - (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
  - (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an *ex officio* member without a vote.
  - (g) one member co-opted by the Board in accordance with Regulations made by the Board.
- (3) The seven persons referred to in sub-section (2) (b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within sixty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board Seconded to the constituency, on such day as may be designated by the Cabinet Secretary
- (7) The quorum of the Constituency Committee shall be one half of the total membership.
- (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as maybe approved by the Board.



(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings: this financial year we held 24 meetings including the sub committees. The constituency has one sub committee namely; bursary sub committee.

(12) The Constituency Committee shall at its discretion, determine the quantum of instalments to various projects in the constituency, taking into account the disbursement received and the requirement of different projects.

#### **Role of the NG-CDF Committee**

1. Capacity build Project Management Committees and sensitize the Community on the operations of the Fund
2. Consider all project proposals from all wards in the constituency and any other projects which the Committee considers beneficial to the constituency;
3. Ensure that all projects, proposed and approved for funding meets the requirements of Section 24 of the Act.
4. Ensure Project proposals submitted to the Board include detailed budget proposal, procurement and work plans
5. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
6. Monitor the implementation of projects as per the Monitoring and Evaluation framework prescribed by the Board;
7. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
8. Ensure labelling of projects as per guidelines issued by the Board;
9. Recruit staff as per Section 45 of the Act.



**Removal of a member**

(13) A member of the Constituency Committee may be removed from office on any one or more of the following grounds

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

(14) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

(15) A vacancy arising as a result of the removal of a member under sub-section (13) shall be filled in the manner set out in sub-section (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

## **VI. Environmental and Sustainability Reporting**

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

### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** Nyatike 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 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

We funded the Purchase and installation of a 10,000 litre capacity water tanks in the following schools for water catchment:

1. Amoyo Mixed Secondary School
2. St. Agnes Okuodo Mixed Secondary School
3. Ungoe Secondary School
4. St. Jacobs Kolanya Secondary School
5. Kea Secondary School
6. Kopala Secondary School
7. Dunga Primary School
8. St. Pius Got Orango Secondary School

## **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. xxx 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-**

Nyatike 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-**

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

#### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

**Public Awareness**

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

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

  
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**Name: Marcellus O. Ayieko**  
**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-Nyatike 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, 2023. 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- Nyatike 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- Nyatike 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 Nyatike Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a



form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Nyatike Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2023.



Name: Phelix Oloo  
Chairman – NGCDF Committee



Name: Marcellus O. Ayieko  
Fund Account Manager



# REPUBLIC OF KENYA

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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nyatike Constituency set out on pages 1 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of

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*Report of the Auditor-General on National Government Constituencies Development Fund - Nyatike Constituency for the year ended 30 June, 2023*



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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Nyatike Constituency 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **Inaccuracies in the Summary of Fixed Asset Register**

Annex 4 to the financial statements on summary of fixed assets register shows that total historical cost of the Fund's fixed assets decreased by Kshs.11,957,550, from Kshs.18,994,389 as at 01 July, 2022 to Kshs.7,036,839 as at 30 June, 2023. The decrease in the balances resulted from revaluation of transport equipment and other machinery and equipment. This was contrary to the prescribed reporting template which requires summary of fixed asset register to reflect historical cost balances. Therefore, Management contravened the provisions of Section 81(3) of the Public Finance Management Act, 2012. Further, the closing balance was erroneously cast as Kshs.7,036,839 instead of Kshs.6,136,839 resulting to an unexplained variance of Kshs.900,000. Also, the summary of asset register does not comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board. Therefore, Management was in breach of the law.

In the circumstances, the accuracy and fair presentation of the summary of fixed asset register could not be confirmed as Management was in breach of the law.

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

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.178,660,910 and Kshs.107,828,165 respectively, resulting to an under-funding of Kshs.70,832,745 or 40% of the budget. However, the Fund spent a



balance of Kshs.75,185,890 against actual receipts of Kshs.107,828,165 resulting to an under-utilization of Kshs.32,642,275 or 30% 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.

## **2. Late Disbursement of Funds**

The statement of receipts and payments reflects transfers from NGCDF Board of Kshs.96,550,000 which includes an amount of Kshs.43,000,000 received by the Fund in the month of June, 2023. The latter amount comprises of Kshs.12,000,000, Kshs.16,000,000 and Kshs.15,000,000 released by the Board on 04 June, 15 June, and 21 June, 2023 respectively. As a result, some of the funds could not be utilized by the end of the financial year.

The late exchequer releases may have had adverse effects on the implementation of the planned activities and projects.

My opinion is not modified in respect of these matters.

### **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 Audit Issues**

Several audit issues raised in the report of the previous year remained unresolved as at 30 June, 2023 and most of them were not included in the progress on follow up of auditor recommendations section of the financial statements as required by the Public Sector Accounting Standards Board. Management did not provide reasons for not resolving the issues and why most of them were not included in the progress on follow up of auditor recommendations section of the financial statements.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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



## **Basis for Conclusion**

### **1. Transfers to Other Government Units**

The statement of receipts and payments reflects transfers to other Government units of Kshs.18,860,801 as disclosed in Note 7 to the financial statements. However, the following anomalies were noted:

#### **1.1 Delayed Equipping of Science Laboratories**

The amount of Kshs.18,860,801 includes transfers to secondary schools of Kshs.13,462,010 out of which, an amount of Kshs.8,744,215 was disbursed to five (5) secondary schools for the completion of science laboratories. However, physical inspection of the projects carried out in the month of March, 2024 revealed that the laboratory fittings, gas chambers, tables and fixtures had not been supplied while some laboratories had been converted into staffrooms, store or classrooms or had not been used.

In the circumstances, value for money on the expenditure of Kshs.8,744,220 could not be confirmed and the intended benefits of the projects may not be realized.

#### **1.2 Unused Classroom at Nyakurungoto Primary School**

The amount of Kshs.18,860,801 also includes transfers to primary schools amount of Kshs.5,398,791 out of which, Kshs.900,000 was utilized for the construction of one classroom at Nyakurungoto Primary School. However, physical inspection carried out in March, 2024 revealed that the classroom had been completed but the School had been closed and there was no learning taking place.

In the circumstances, value for money on the expenditure of Kshs.900,000 could not be confirmed.

### **2. Other Grants and Transfers**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.48,801,715 as disclosed in Note 8 to the financial statements. However, the following observations were noted:

#### **2.1 Complete and not Operational Emergency Project at Muhuru AP Camp**

The amount of Kshs.48,801,715 includes emergency projects expenditure of Kshs.4,039,531 out of which Kshs.589,531 was paid for the construction of a 4-door pit latrine at Muhuru AP Camp. However, physical inspection of the project in March, 2024 revealed that the project was complete but not in use since the Police Post was not operational. There was also no explanation provided why the project was classified under emergency project.

In the circumstances, value for money on the expenditure of Kshs.589,531 could not be confirmed.



## **2.2 Delayed Completion of Nyatike Law Courts**

The amount of Kshs.48,801,715 also includes security projects expenditure of Kshs.2,000,000 which was in respect of a contract for the construction of Nyatike Law Courts that was awarded to a contractor at a contract sum of Kshs.4,990,552. However, physical inspection in March, 2024 revealed that the project had been abandoned and the contractor was not on site. The super structure had been erected but finishes had not been done. Although Management indicated, without providing evidence, that the project had been funded in the year 2023/2024, the contract agreement provided for audit did not reflect the contract period and therefore the timeline for completion of the project could not be ascertained.

In the circumstances, value for money on the expenditure of Kshs.2,000,000 and the validity of the contract agreement could not be confirmed.

## **2.3 Anomalies in the Bursary Vetting Sub-Committee**

The amount of Kshs.48,801,715 includes bursary disbursements totalling Kshs.42,762,184 comprising of amounts of Kshs.15,000,000, Kshs.27,186,184 and Kshs.576,000 paid for students in secondary schools, tertiary institutions and special schools respectively as disclosed in Note 8 to the financial statements. Minutes of Nyatike NG-CDFC meetings provided for audit indicated that the bursary applicants were vetted by a Bursary Vetting Sub-Committee which came up with various reports that were tabled in the NG-CDF Committee meetings by the Chairman. However, the appointments letters of the members of the Bursary Vetting Sub-Committee were not dated and that the Sub-Committee did not include the officer in charge of education in the Sub-County as required by the Constituencies Development Fund Board Circular Ref. NG-CDFB/CEO/BOARD CIRCULARS VOL II (021) dated 18 June, 2020.

In the circumstances, the regularity of the Bursary Vetting Sub-Committee and the bursary vetting process could not be confirmed.

## **3. Failure to Return Unutilized PMC Account Balances to Constituency Operation Account**

Annex 5 to the financial statements reflects Project Management Committee (PMC) account balances totalling Kshs.11,146,174 that were in the PMC bank accounts at the end of financial year. However, the balance was not returned to the constituency account as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022). Although Management explained that the balances related to ongoing projects or retention monies, no project implementation status report as at 30 June, 2023 or any other evidence was provided to support the explanation.

In the circumstances, the utilization of balances relating to completed projects could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the



financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, risk management and 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 controls, risk management and governance.

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

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

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

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



governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a



basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**28 June, 2024**

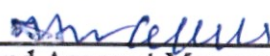
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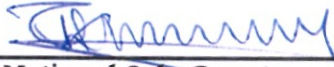
**IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023**


	Note	2022-2023	2021-2022
<b>RECEIPTS</b>		<b>Kshs</b>	<b>Kshs</b>
Transfers from NGCDF Board	1	96,550,000	177,027,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	60,000
<b>TOTAL RECEIPTS</b>		<b>96,550,000</b>	<b>177,087,758</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,878,424	4,282,283
Committee expenses	5	2,175,000	1,894,000
Use of goods and services	6	2,469,950	5,815,208
Transfers to Other Government Units	7	18,860,801	98,351,590
Other grants and transfers	8	48,801,715	67,612,470
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>75,185,890</b>	<b>177,955,551</b>
<b>SURPLUS/DEFICIT</b>		<b>21,364,110</b>	<b>(867,793)</b>

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 \_\_\_\_\_ 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Marcelus o. Ayieko

Name: Jared Okumu  
ICPAK M/No: 15430

Name: Phelix Oloo



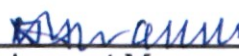
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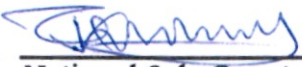
**X. Statement Of Assets and Liabilities as at 30th June, 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	32,004,592	11,278,165
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>32,004,592</b>	<b>11,278,165</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>32,004,592</b>	<b>11,278,165</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	383,571	1,021,254
<b>NET FINANCIAL SSETS</b>		<b>31,621,021</b>	<b>10,256,911</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	10,256,911	10,996,216
Prior year adjustments	16	-	128,488
Surplus/Defict for the year		21,364,110	(867,793)
<b>NET FINANCIAL POSITION</b>		<b>31,621,021</b>	<b>10,256,911</b>

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 \_\_\_\_\_ 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Marcelus O. Ayieko

Name: Jared Okumu  
ICPAK M/No: 15430

Name: Phelix Oloo

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

		2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	96,550,000	177,027,758
Other Receipts	3	-	60,000
		<b>96,550,000</b>	<b>177,087,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,878,424	4,282,283
Committee expenses	5	2,175,000	1,894,000
Use of goods and services	6	2,469,950	4,315,208
Transfers to Other Government Units	7	18,860,801	98,351,590
Other grants and transfers	8	48,801,715	67,612,470
Oversight Committee Expenses	10	-	-
Other Payments	11	-	1,500,000
		<b>75,185,890</b>	<b>177,955,551</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	(637,683)	369,745
Prior year Adjustments	16	-	128,488
<b>Net Adjustments</b>		<b>(637,683)</b>	<b>498,233</b>
<b>Net cash flow from operating activities</b>		<b>20,726,427</b>	<b>(369,560)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>





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<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>20,726,427</b>	<b>(369,560)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>12</b>	<b>11,278,165</b>	<b>11,647,725</b>
<b>Cash and cash equivalent at END of the year</b>		<b>32,004,593</b>	<b>11,278,165</b>

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 \_\_\_\_\_ 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

  
 \_\_\_\_\_  
 National Sub-County Accountant

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee

Name: Marcellus O. Ayieko

Name: Jared Okumu  
 ICPAK M/No: 15430

Name: Phelix Oloo

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**XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>		<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
Transfers from NG-CDF Board	158,832,745	11,278,165	8,550,000	178,660,910	107,828,165	70,832,745	
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0	-	-	
<b>TOTAL RECEIPTS</b>	<b>158,832,745</b>	<b>11,278,165</b>	<b>8,550,000</b>	<b>178,660,910</b>	<b>107,828,165</b>	<b>70,832,745</b>	<b>60.4%</b>
<b>PAYMENTS</b>							
Compensation of Employees	5,205,444	3,204,909	1,415,574	9,825,927	2,878,424	6,947,503	29.3%
Committee expenses	1,878,000	521,736		2,399,736	2,175,000	224,736	
Use of goods and services	7,211,503	1,012,168		8,223,671	2,469,950	5,753,721	30.0%
Transfers to Other Government Units	61,292,249	811,558	3,384,786	65,488,593	18,860,801	46,627,792	28.8%
Other grants and transfers	73,645,549	5,667,070	3,749,640	83,062,259	48,801,715	34,260,544	58.8%
Acquisition of Assets	6,100,000	724		6,100,724	-	6,100,724	0.0%
Oversight Committee Expenses	1,500,000			1,500,000	-	1,500,000	0.0%



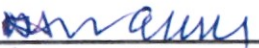
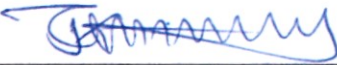

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Other Payments	2,000,000			2,000,000	-	2,000,000	0.0%
Funds pending approval - AIA		60,000		60,000		60,000	
<b>TOTAL</b>	<b>158,832,745</b>	<b>11,278,165</b>	<b>8,550,000</b>	<b>178,660,910</b>	<b>75,185,890</b>	<b>103,475,020</b>	<b>42.1%</b>

- (a) The items underutilized had funds owed by the Board as at the close of the financial year.  
 (b) The changes between the original and final budget are due to both un utilised funds and funds owing from the board.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	103,475,020
Less undisbursed funds receivable from the Board as at 30th June 2023	70,832,745
	32,642,275
Add Accounts payable	-637682.6
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	32,004,592

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Marcellus O. Ayieko	Name: Jared Okumu ICPAK M/No: 15430	Name: Phelix Oloo

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**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget(a)		Final Budget c = (a+b)		Actual on comparable basis(d) 6/30/2023	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	5,205,444	2,204,907	1,415,574	8,825,925	2,878,424	5,947,501	33
1.2 Committee allowances	1,128,000	278,400		1,406,400	1,159,400	247,000	82
1.3 Use of goods and services	3,196,521	697,136		3,893,657	1,104,600	2,789,057	28
<b>Total</b>	<b>9,529,965</b>	<b>3,180,443</b>	<b>1,415,574</b>	<b>14,125,982</b>	<b>5,142,424</b>	<b>8,983,558</b>	<b>36</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,500,000	315,032		1,815,032	1,173,600	641,432	65
2.2 Committee allowances	750,000	243,336		993,336	141,500	851,836	14
2.3 Use of goods and services	2,514,982			2,514,982	1,065,850	1,449,132	42
<b>Total</b>	<b>4,764,982</b>	<b>558,368</b>	<b>-</b>	<b>5,323,350</b>	<b>2,380,950</b>	<b>2,942,400</b>	<b>45</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools							
Kanga Onditi Primary School					550,000		



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Programme/Sub-programme	Original Budget(a)			Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Owiro Primary School					550,000		
OLASI PRIMARY SCHOOL					550,000		
3.2 Secondary schools				-			
Lwanda magwar secondary school					500,000		
Radienya High school					500,000		
3.3 Tertiary institutions				-			
Lwala TVC					150,000		
3.4 Security projects			-	-		-	
DCC -MINISTRY OF INTERIOR					100,000		
Muhuru Ap Camp					589,531		
nyatike sub county Treasury					550,000		
3.5 Unutilised	7,636,190	<b>1,325,816</b>		8,962,006	<b>4,039,531</b>	<b>4,922,475</b>	45
<b>4.0 Bursary and Social Security</b>				-			
4.1 Secondary Schools	15,500,000	- 302,310		15,197,690	15,000,000	500,000	99
4.2 Tertiary Institutions	36,000,000	405,715		36,405,715	27,186,184	9,119,531	75
4.3 Social Security	1,500,000	3,760,000	1,500,000	6,760,000		6,760,000	-
4.4 Special Needs	2,591,461	446,320		3,037,781	576,000	2,461,781	19

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Programme/Sub-programme	Original Budget(a)			Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
<b>Total</b>	<b>55,591,461</b>	<b>4,309,725</b>	<b>1,500,000</b>	<b>61,401,186</b>	<b>42,762,184</b>	<b>18,841,312</b>	<b>70</b>
<b>5.0 Sports</b>				-		-	
5.1 Counstituency sport Tournament	2,067,898	31,531.00	199,640	2,299,069		2,299,067	-
Regional Sports Tournament	350,000			350,000		350,000	-
<b>Total</b>	<b>2,417,898</b>	<b>31,531</b>	<b>199,640</b>	<b>2,649,069</b>		<b>2,649,067</b>	<b>-</b>
<b>6.0 Environment</b>							
St. Pius Got Orango secondary school	250,000			250,000		250,000	-
Dunga primary school	250,000			250,000		250,000	-
kopala secondary school	250,000			250,000		250,000	-
Kea secondary school	250,000			250,000		250,000	-
S.Jacobs Kolanya secondary school	250,000.00			250,000		250,000	-
Ungoe secondary school	250,000			250,000		250,000	-
St.Agnes Okuodo mixed secondary school	250,000			250,000		250,000	-
Amoyo mixed secondary school	250,000			250,000		250,000	-
<b>Total</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>
<b>7.0 Primary Schools Projects</b>							
Modi primary school	5,000,000			5,000,000		5,000,000	-



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Programme/Sub-programme	Original Budget(a)			Final Budget c = (a+b)  2022-2023	Actual on comparable basis(d)  6/30/2023	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Tagache primary school	5,000,000			5,000,000	1,000,000	4,000,000	20
Poya primary school	2,500,000			2,500,000		2,500,000	-
kea primary school	3,750,000			3,750,000		3,750,000	-
Kayara primary school	5,000,000			5,000,000		5,000,000	-
Pap Ndege primary school	5,000,000			5,000,000		5,000,000	-
Tom Odege primary school	2,200,000			2,200,000		2,200,000	-
Odiyo primary school	1,100,000			1,100,000		1,100,000	-
Ndemra primary school	800,000			800,000		800,000	-
Adugo primary school	1,100,000			1,100,000		1,100,000	-
Ogaka primary school	1,100,000			1,100,000		1,100,000	-
Senye primary school	1,200,000			1,200,000		1,200,000	-
Aringop primary school	1,500,051			1,500,051		1,500,051	-
Aonge Dhiang primary school	1,000,000			1,000,000		1,000,000	-
Sere primary school	500,000			500,000		500,000	-
Orango primary school	500,000			500,000		500,000	-
chamachichi primary school	1,464,134			1,464,134		1,464,134	-
Olunga primary school		900,000.00		900,000	898,791	1,209	100
Aringo primary school			900,000	900,000	900,000	-	100
Orore primary school		922.00		922		922	-

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Programme/Sub-programme	Original Budget(a)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA				
			2022-2023	6/30/2023		
Nyakurungoto primary school		100,000.00		100,000	-	100
Obalwanda primary school			1,700,000.00	1,700,000	-	100
ojawa primary school		750,000.00	50,000.00	800,000.00	-	100
<b>Total</b>	<b>38,714,185</b>	<b>1,750,922</b>	<b>2,650,000</b>	<b>43,115,107</b>	<b>37,716,316</b>	<b>13</b>
<b>8.0 Secondary Schools Projects</b>					-	
Miroche secondary school	2,500,000			2,500,000	2,500,000	-
St.Sabianus Owich Secondary school	1,200,000	-		1,200,000	-	100
Aneko SECONDARY SCHOOL	2,014,974			2,014,974	-	-
Miriwi Secondary school	1,767,795	-		1,767,795	-	100
Othoch Rakuom secondary school	1,779,395	-		1,779,395	-	100
Thim Lich secondary school	2,200,000			2,200,000	-	-
Jangoe secondary school	2,052,749	-		2,052,749	-	100
God Kwach secondary school	2,409,490	-		2,409,490	-	100
Osiri secondary school	517,795	-		517,795	-	100
Obolo secondary school	1,735,866.00			1,735,866	1,735,866	-



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Programme/Sub-programme	Original Budget(a)			Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Nyakweri secondary school	200,000			200,000		200,000	-
Nyakweri secondary school	3,000,000			3,000,000	3,000,000	-	100
St. Monica Bondo Kosiemo secondary school	1,200,000			1,200,000	0	1,200,000	-
Akala secondary school			734,786	734,786	734,786	-	100
Rabwao secondary school		10,636		10,636	0	10,636	-
<b>Total</b>	<b>22,578,064</b>	<b>10,636</b>	<b>734,786</b>	<b>23,323,486</b>	<b>13,462,010</b>	<b>9,861,476</b>	<b>58</b>
<b>9.0 Tertiary institutions Projects</b>				-		-	
Rongo university		50,000		50,000		50,000	-
<b>Total</b>	<b>-</b>	<b>50,000</b>		<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
<b>10.0 Security Projects</b>				-		-	
Nyatike Sub county Headquarters	5,000,000			5,000,000	-	5,000,000	-
Nyatike Law Court	1,000,000		2,000,000	3,000,000	2,000,000	1,000,000	67
Lower Central Kadem chief's office			50,000	50,000		50,000	-
						-	
<b>Total</b>	<b>6,000,000</b>	<b>-</b>	<b>2,050,000</b>	<b>8,050,000</b>	<b>2,000,000</b>	<b>6,050,000</b>	<b>25</b>

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Programme/Sub-programme	Original Budget(a)	Final Budget c = (a+b)		Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation n(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
<b>11.0 Acquisition of assets</b>						
Purchase of Motor cycle	-	724.00	724	-	724	-
Nyatike NG-CDF Motor Vehicle	6,100,000	-	6,100,000	-	6,100,000	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>6,100,000</b>	<b>724</b>	<b>6,100,724</b>		<b>6,100,724</b>	-
<b>12.0 Oversight Committee Expenses (itemize)</b>						
Daily subsistence Allowance	700,000	-	700,000	-	700,000	-
	300,000	-	300,000	-	300,000	-
	100,000	-	100,000	-	100,000	-
	200,000	-	200,000	-	200,000	-
	200,000	-	200,000	-	200,000	-
	-	-	-	-	-	-
<b>Total</b>	<b>1,500,000</b>		<b>1,500,000</b>		<b>1,500,000</b>	-
<b>13.0 Other payments</b>						
Nyatike Ng-cdf Strategic Plan	2,000,000	-	2,000,000	-	2,000,000	-
	-	-	-	-	-	-



Programme/Sub-programme	Original Budget(a)			Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
<b>Total</b>	2,000,000	-	-	2,000,000	-	2,000,000	-
<b>14.0 unallocated fund</b>							
Unapproved projects		60,000		60,000		60,000	-
AIA						-	
		60,000	-		-	60,000	
<b>Total</b>	158,832,745	11,278,165	8,550,000	178,660,910	75,185,890	103,475,020	
<b>STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)</b>							
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilization
	a		b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
<b>PAYMENTS</b>							
Compensation of	5,205,444	2,055,167	1,415,574	8,825,925	2,878,424	5,947,501	33

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Programme/Sub-programme	Original Budget(a)			Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Employees							
Use of goods and services	10,589,503	1,533,904	-	12,123,407	4,644,950	7,478,457	38
Transfers to Other Government Units	61,292,249	1,811,558	3,384,786	66,488,593	18,860,801	47,627,792	28
Other grants and transfers	73,645,549	5,667,072	3,749,640	83,062,261	48,801,715	34,260,546	59
Acquisition of Assets	6,100,000	724	-	6,100,724	-	6,100,724	-
Other payments	2,000,000	-	-	2,000,000	-	2,000,000	-
UNALLOCATED FUND	-	60,000	-	60,000	-	60,000	-
<b>TOTAL</b>	<b>158,832,745</b>	<b>11,128,425</b>	<b>8,550,000</b>	<b>178,660,910</b>	<b>75,185,890</b>	<b>103,475,020</b>	<b>42</b>

(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-Nyatike 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 Equivalent.**

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 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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 30<sup>th</sup> June 2023.

**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**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
Normal Allocation	<b>Kshs</b>	<b>Kshs</b>
AIE NO. A895086	8,550,000	
AIE NO. B185223	7,000,000	
AIE NO. B185753	14,000,000	
AIE NO. B185397	7,000,000	
AIE NO. B206075	5,000,000	
AIE NO B205570	12,000,000	
AIE NO B205867	12,000,000	
AIE NO. B207628	16,000,000	
AIE NO. B207989	15,000,000	
AIE NO B105258		33,000,000
AIE NO B105258		3,000,000
AIE NO B105545		44,000,000
AIE NO B105907		22,000,000
AIE NO B128671		5,000,000
AIE NO B128981		12,000,000
AIE NO B154178		12,000,000
AIE NO B154403		18,000,000
AIE NO.B155523		15,538,879
AIE NO B089076		12,088,879
AIE NO.A895053		400,000
<b>TOTAL</b>	<b>96,550,000.00</b>	<b>177,027,758</b>

**2. Proceeds From Sale of Assets**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

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



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*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,228,952	3,440,724
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	548,992	841,559
Employer Contributions Compulsory national social security schemes	100,480	-
<b>TOTAL</b>	<b>2,878,424</b>	<b>4,282,283</b>

5. Committee Expenses

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,042,000	1,144,000
Other committee expenses	1,133,000	750,000
<b>TOTAL</b>	<b>2,175,000</b>	<b>1,894,000</b>

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	35,000	-
Communication, supplies and services	77,000	-
Domestic travel and subsistence	249,200	749,120
Printing, advertising and information supplies & services	114,000	-
Rentals of produced assets	-	-
Training expenses	471,700	2,524,103
Hospitality supplies and services	1,062,800	278,400
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	210,250	735,000
Fuel , oil & lubricants	100,000	-
Other operating expenses	110,000	-
Bank Charges	40,000	28,585
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>2,469,950</b>	<b>4,315,208</b>



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**7. Transfer To Other Government Units**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	5,398,791	37,254,000
Transfers to Secondary Schools	13,462,010	54,997,590
Transfers to Tertiary Institutions		6,100,000
<b>TOTAL</b>	<b>18,860,801</b>	<b>98,351,590</b>

**8. Other Grants and Other transfers**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary ( see attached list)	15,000,000	12,921,400
Bursary -Tertiary ( see attached list)	27,186,184	27,909,190
Bursary- Special Schools	576,000	523,000
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	2,000,000	10,850,000
Sports Projects ( see attached list)	-	4,588,880
Environment Projects ( see attached list)	-	2,200,000
Emergency Projects ( see attached list)	4,039,531	8,620,000
Roads Projects	-	-
<b>TOTAL</b>	<b>48,801,715</b>	<b>67,612,470</b>

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

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

10. Oversight committee expenses

	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
<b>TOTAL</b>	-	-

11.

Strategic Plan	-	1,500,000
ICT Hubs	-	-
		-
<b>TOTAL</b>	-	<b>1,500,000</b>



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**12. Cash Book Bank Balance**

**12A. Cash at Bank**

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<i>Kenya Commercial Bank, A/C no.1260005895 , Sori Branch</i>	<b>32,004,592</b>	<b>11,278,165</b>
<b>TOTAL</b>	<b>32,004,592</b>	<b>11,278,165</b>

<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<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>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		-	-	-

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

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*Notes to the Financial Statement Continued*

**14. A Retention**

Description	2022/2023	2021/2022
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**14B. Gratuity**

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July 2022	1,021,254	651,509
Gratuity held during the year (B)	548,992	814,559
Gratuity paid during the Year (C)	1,186,674.60	444,814
Closing Gratuity as at 30 <sup>th</sup> June 2023 D= A+B-C	<b>383,571.40</b>	<b>1,021,254</b>

**15. Fund Balance B/F**

	2022-2023	2021-2022
	Kshs (1/7/2022)	Kshs (1/7/2021)
Bank accounts	11,278,165	11,647,725
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>11,278,165</b>	<b>11,647,725</b>
less		
payables-retention		
payable-gratuity	1,021,254	651,509
Fund Balance Brought Forward	<b>10,256,911</b>	<b>10,996,216</b>

*[Provide short appropriate explanations as necessary]*



16. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	11,278,165		
Cash in hand	-	-	
Accounts Payable			
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>11,278,165</b>	-	-

\*\* 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

Description	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> 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	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	Kshs	Kshs
Deposits and Retention as at 1st July 2022 (A)	1,021,254	651,509
Deposits and Retention held during the year (B)	548,992	814,559
Deposits and Retention paid during the year ©	1,186,674.60	444,814
Closing accounts payable at 30th June (D=A+B-C)	<b>383,571.40</b>	<b>1,021,254</b>
<b>Net changes in accounts payables D-A</b>	<b>(637,682.60)</b>	<b>369,745</b>

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Staff	383,571	1,021,254
Others (specify)	-	-
	<b>383,571</b>	<b>1,021,254</b>

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	6,947,503	3,470,741
Committee expenses	224,736	1,583,907
Use of goods and services	5,753,721	
Amounts due to other Government entities (see attached list)	46,627,792	3,496,344
Amounts due to other grants and other transfers (see attached list)	34,260,544	6,366,707
Acquisition of assets	6,100,724	724
Oversight Committee Expenses	1,500,000	0
Others ( <i>specify</i> ) strategic plan	2,000,000	0
Funds pending approval	60,000	3,760,000
<b>Total</b>	<b>103,475,020</b>	<b>18,678,423</b>



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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	<b>11,146,174</b>	25,070,592
Totals	<b>11,146,174</b>	25,070,592

**XVI. Annexes**

**Annexes: I 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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
<b>Sub-Total</b>					
<b>Grand Total</b>					



Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance
			30 <sup>th</sup> June 2023
<b>NG-CDFC Staff</b>			
1.Okuku Christopher Ochieng	Clerk of Works	3/1/2023	41,551
2.Rael NdomberaSirekah	Accounts Clerk	3/1/2023	35,250
3.Rodgers Odhiambo	clerk of Works	3/1/2023	35,250
4.Jack A. Odero	Office Assistant	3/1/2023	30,800
5.Achieng'Vivian Oloo	Assistant Administration	3/1/2023	30,040
6.Vera AwinoAkinyi	Clerical Officer	3/1/2023	30,040
7.Joyce Atieno Onyach	Records Management Officer	3/1/2023	30,800
8.Emmanuel Oluoch Riana	Driver	3/1/2023	30,800
9.Elias Ogweno	Support Staff	3/1/2023	14,880
10.Samwel Otieno Obuoyo	Support Staff	3/1/2023	14,880
11.Andrew Adera	Support Staff	3/1/2023	14,880
12.Justus Ochieng Joshua	Support Staff	3/1/2023	14,880
13. Mary Atieno Obiero	Support Staff	3/1/2023	14,880
14.Everline Atieno mark	Support Staff	3/1/2023	14,880
15.Selly Akinyi Apoo	Support Staff	3/1/2023	14,880
16.Pauline Anyango Ouma	Support Staff	3/1/2023	14,880
<b>Grand Total</b>			<b>383,571</b>

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	
		2022-2023	2021-2022	
Compensation of employees	Staff Salaries	4,817,701	3,470,741	part c/b /pending from the Board
Use of goods & services	Administration	5,978,202	1,583,907	part c/b /pending from the Board
<b>Amounts due to other Government entities</b>				
<b>Primary schools</b>				
Modi primary school	Construction of 4 no, classrooms	5,000,000		pending from the Board
Tagache primary school	Construction of 4 no, classrooms	4,000,000		pending from the Board
Poya primary school	Construction of 2 no, classrooms	2,500,000		pending from the Board
kea primary school	Construction of 3 no, classrooms	3,750,000		pending from the Board
Kayara primary school	Drilling nd equipping of a borehole	5,000,000		pending from the Board
Pap Ndege primary school	Drilling nd equipping of a borehole	5,000,000		pending from the Board
Tom Odege primary school	contruction of 2 classroom	2,200,000		pending from the Board
Odiyo primary school	contruction of 1 classroom	1,100,000		pending from the Board
Ndemra primary school	Renovation of 2 classrooms	800,000		pending from the Board
Adugo primary school	contruction of 1 classroom	1,100,000		pending from the Board
Ogaka primary school	contruction of 1 classroom	1,100,000		pending from the Board
Senye primary school	Renovation of 7 classrooms	1,200,000		pending from the Board
Aringop primary school	completion of fencing	1,500,051	900,000	pending from the Board
Aonge Dhiang primary school	Renovation of 4 classrooms	1,000,000		pending from the Board
Sere primary school	contruction of 4 door pit latrine	500,000		pending from the Board
Orango primary school	contruction of 4 door pit latrine	500,000		pending from the Board



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chamachichi primary school	Renovation of 5 classrooms	1,464,134		pending from the Board
Olunga primary school	contruction of 1 classroom	1,209	900,000	cash book
Orore primary school	contruction of 1 classroom	922	922	cash book
ojawa primary school	contruction of 1 classroom		800,000	cash book
Obalwanda primary school	Renovation of 4 classrooms		1,700,000	cash book
Nyakurungoto primary school	contruction of 1 classroom		100,000	cash book
<b>Sub-Total</b>		<b>37,716,316.00</b>		
<b>Secondary schools</b>				
Miroche secondary school	contruction of 2 classroom	2,500,000		pending from the Board
Aneko SECONDARY SCHOOL	completion of dining hall	2,014,974		pending from the Board
Thim Lich secondary school	contruction of 2 classroom	2,200,000		pending from the Board
Obolo secondary school	completion of laboratory	1,735,866		pending from the Board
Nyakweri secondary school	completion of dormitory	200,000		pending from the Board
St. Monica Bondo Kosiemo secondary school	completion of dormitoty	1,200,000		pending from the Board
Rabwao secondary school	completion of laboratory	10,636	10,636	cash book
<b>Sub-Total</b>		<b>9,861,476</b>		
<b>9.0 Tertiary institutions</b>				
Rongo university		50,000		cash book
<b>Sub-Total</b>		<b>50,000</b>		
<b>Amounts due to other grants and other transfers</b>				
Bursary Secondary school		500,000		pending from the Board
Bursary Tertiary schools		9,219,531		pending from the Board
Bursary Special		2,159,381		pending from the Board
Emergency		4,922,475		pending from the Board
Sports		2,649,069		pending from the Board
Social Security NHIF		5,760,000		pending from the Board
Environment		2,000,000		pending from the Board
Security		6,050,000		pending from the Board
<b>Sub-Total</b>		<b>33,260,456</b>		
<b>Acquisition of assets</b>				
purchase of Motorcycle		724		cash book
Purchase of Motorvehicle		6,100,000		pending from the Board

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Oversight Committee Expenses(itenize)	1,500,000		pending from the Board
Others ( <i>specify</i> ) strategic plan	2,000,000		pending from the Board
Sub-Total	9,600,724		
Funds pending approval			
Grand Total	101,284,875		



**Annex 4 – Summary of Fixed Asset Register**

<b>ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER</b>				<b>Historical Cost</b>
				<b>(Kshs)</b>
<b>Asset class</b>	<b>Historical Cost</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>2022-2023</b>
	<b>b/f</b>			
	<b>(Kshs)</b>			
	<b>2021-2022</b>			
Land	100,000			100,000
Buildings and structures	1,000,000			1,000,000
Transport equipment	7,802,922			1,995,372
Office equipment, furniture and fittings	1,362,210			1,362,210
ICT Equipment, Software and Other ICT Assets	1,529,257			1,529,256.80
Other Machinery and Equipment	7,200,000			1,050,000
<b>Total</b>	<b>18,994,388.80</b>			<b>7,036,838.80</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

ANNEX 5 –PMC BANK BALANCES AS AT 30 <sup>TH</sup> JUNE 2023				
PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
Adiel Carla Primary School	KCB	1295604140	670	876
Agenga Primary School	KCB	1279323272	626.20	116,541
Akala Secondary School Pmc	COOP	01139481134500	0	2,297
Aneko Primary School	KCB	1293822256	421	16,129
Aneko Secondary School	KCB	1292167955	13,425	1,498,664
Aonge Dhiang Primary School	KCB	1295522837	566	74,883
Bande Girls Secondary School	COOP	01141077212300	0	1,373
Bansi Bugni Primary School	KCB	1296745023	16,802.90	388,994
Bondo Kosiemmo Secondary School	KCB	1276589263	0	72,834
Diruma Secondary School	KCB	1271447045	348	1,165
Dunga Primary School	KCB	1291538291	5,380	6,697
God Kwach Primary School	KCB	1106524640	33,072.45	1,494
God Kwach Secondary School	KCB	1296602095	3,907,089	1,498,790
Got Kachola Primary School	KCB	1288807422	24	24
Got Kachola Secondary School	KCB	1264927185	1,204	2,395
Jangoe Secondary School	KCB	1277274517	2,055,222	1,504,395
Kanga Onditi Secondary School	COOP	01139077118502	0	90,582
Kanyandiko Primary School	KCB	1291447385	500	-1,000
Kayara Primary School	KCB	1278145087	6,382	247,793
Kikongo Primary School	KCB	1292829826	282	3,400,597
Kimai Primary School	KCB	1276983018	0	749
Kowuor Primary School	KCB	1295172275	0	749
Kurukongo Primary School	KCB	1265972206	4,658	5,849
Lwanda Magwar Secondary School	KCB	1265494568	1,419.80	4,700,688
Mariba Secondary School	KCB	1286234891	0	760
Miriwi Secondary School	KCB	1266682554	402,757	221,782
Modi Primary School	KCB	1292084391	806	2,249
Munyu Primary School	KCB	1295523159	124	124



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Ndiwa Girl's Secondary School	KCB	1289259747	11,217.20	105,560
Nyabomo Primary School	KCB	1291195009	149.70	150
Nyakweri Girls' Secondary School	KCB	1263996086	3,025,112.10	1,000,567
Nyandago Secondary School	KCB	1266459553	3,098	658,817
Nyangere Secondary School	KCB	1283123444	139	265
Nyangwayo Primary School	KCB	1295375451	0	1,001
Nyatike Cdf Security P.M.C	KCB	1286842336	2,787.20	560,084.00
Obalwanda Primary School	KCB	1272803376	0	4,000,859
Obware Secondary School	KCB	1264764189	913.80	168,357
Odiyo Primary School	KCB	1291352783	0	7,254
Ojawa Primary School	KCB	1289026017	800,058.20	549
Ongoche Primary School	KCB	1272797945	32	723
Ogongo Primary School	KCB	1295352877	0	1,024
Osiri Secondary School	KCB	1252747349	5,276	4,924
Othoch Rakuom Secondary School	KCB	1296383504	275,543.20	98,795
Poya Primary School	KCB	1284019896	1,280	100,471
Randienya High School	KCB	1264927088	500,067	7,810
Rongo University	KCB	1267216719	5,565.35	6,882
Sanganya Seconadry School	KCB	1293524174	0	89,396
Senye Primary School	KCB	1291460489	532	1,724
Sota Sda Secondary School	KCB	1264764073	12,564.70	586,567
St. Pius Got Orango Secondary School	KCB	1264764014	1,881.80	2,037,278
St. Sabianus Owich Secondary School	COOP	01141750054800	0	757,233
Tom Odege Ngira Primary School	KCB	1272736415	633	101,824
Ungoe Secondary School	KCB	1297774132	31,471.60	900,000
Wangaya Primary School	KCB	1292051159	37	8,714
St.Jacobs Kolanya Secondary School	KCB	1277917795	3,178.10	4,495
Winjo Primary School	KCB	1292829893	0	797
Olasi primary school	KCB	1278291679	2,319	
Owiro primary school	KCB	1313440116	774	
Kanga onditi primary school	KCB	1312948906	975	
Owich Secondary School	KCB	1315905558	8,790	
Totals			11,146,174	25,070,593



**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0 un supported bursary expenditure	<p>The statement receipts and payments reflects other grants and other Transfers balance of Kshs. 67,612,470.00 which as disclosed in note 7 to the financial statements include bursaries disbursements totalling to Kshs. 42,354,590.</p> <p>The amounts comprises of bursaries to secondary schools, tertiary schools and special schools of Kshs. 12,921,400.00, Kshs. 27,909,190.00 and of kshs. 1,524,000.00, respectively.</p> <p>However, disbursements totalling to 40,447,190 were not supported by acknowledgment receipts or letters by the recipient schools and institutions.</p> <p>Further, analysis of the disbursement schedule revealed that 338 beneficiaries received bursary allocations more than once.</p> <p>In the circumstances, the accuracy and completeness of bursary expenditure of Kshs. 40,447,190.00 for the year ended 30<sup>th</sup> June 2022 could not be confirmed.</p>	<p>We allocated funds to a number of beneficiaries more than once because they were fully sponsored and we did not receive all funds at once to pay for the bursaries fully.</p> <p>We did not receive all receipts / acknowledgement letters from various learning institutions; however we have put measures in for the delivery of bursary cheques to institutions by our staff.</p>	ongoing	1 month
2.0 un supported cash and cash equivalent	<p>The statement of assets and liabilities as at 30<sup>th</sup> June 2022 reflects cash and cash equivalent balance of Kshs. 11,278,165.00.</p> <p>Review of the bank reconciliation statement in support of the balance reflects receipts in cash book not yet recorded in the bank statement of Kshs. 884,876.00 which, as indicated in the supporting</p>	<p><i>The receipts in cash book that were not yet recorded in the bank statement were attached in our response annex 1.1 and availed for audit verification.</i></p>	ongoing	1 month



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	schedule, was in respect of staff gratuity. However receipts vouchers and related documents in support of the latter amount were not provided for audit. In the circumstances the accuracy and completeness of the cash and cash equivalents balance of Kshs. 11,278,165.00 as at 30 <sup>th</sup> June 2022 could not be confirmed.			

.....  
Name *MARCELUS O. AYI EWO*  
Fund Account Manager.