

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY

**REPORT DATE:** 08 AUG 2023

DAY:  
TUESDAY

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

TABLED

BY:

CLERK-AT  
THE-TABLE:

Hon Owen Bayo, MP  
Deputy leader, majority  
Anne Shubuka

**THE AUDITOR-GENERAL**

**ON**

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

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



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**KACHELIBA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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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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a.

## **I. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Wilson K Chemkenei
2.	Sub-County Accountant	Stephen N Marigi
3.	Chairman NGCDFC	Aaron Toroitich
4.	Member NGCDFC	John LosukoBoisio

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kacheliba Constituency NGCDF Headquarters**

P.O. Box 221-30600  
Alale CDF Building Plaza  
Kacheliba Road  
KAPENGURIA, KENYA

**(f) Kacheliba Constituency NGCDF Contacts**

Telephone: (254) 721 730 821  
E-mail: [kacheliba@ngcdf.go.ke](mailto:kacheliba@ngcdf.go.ke)  
Website: [www.ngcdfboard.go.ke](http://www.ngcdfboard.go.ke)

**(g) Kacheliba Constituency NGCDF Bankers**

EquityBank  
KapenguriaBranch  
P.o Box 114-30600  
Kapenguria, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. NG-CDFC Chairman's Report



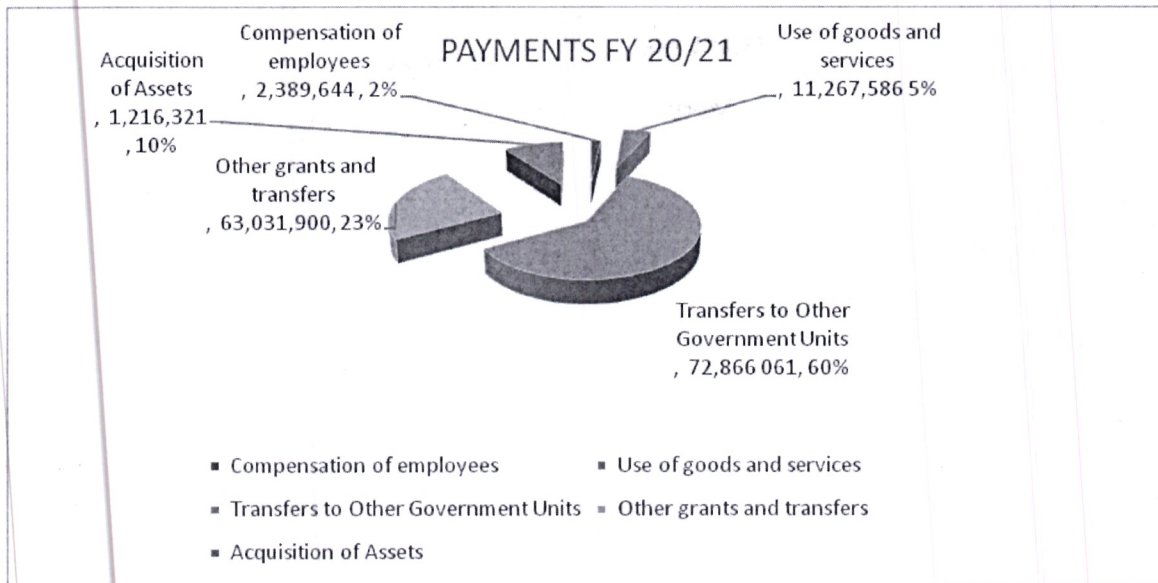
**Aaron KroleKendakorKacheliba  
Ng-Cdfc Chairman**

On behalf of Kacheliba NG- CDFC, I am pleased to present annual report and financial statements for the financial year 2021/2022. During the 2018/2019 financial year our overall performance was at 71.8% which was above average. However, in the year under review, 2021/2022 our overall performance was at 99.1% which was a slight improvement from the last financial year. This was because the NGCDF board was able to disburse funds for the previous financial years

Kacheliba NG- CDF has made significant progress in its budget especially on the completion rates of the funded projects. The financial statement details the performance and financial position of Kacheliba NG CDF for financial year 2021/2022. The total funds Kacheliba NG-CDFC received from the NG-CDF Board amounts to Ksh 182,377,758 during the financial year 2021/2022. The total expenditure in the financial year under review amounted to Ksh. 194,562,470. This represented 99.1% absorption of total receipts in the year under review. The total budget for the year under review is Ksh 210,086,022. This comprises of the constituency allocation of Ksh. 137,088,879 in the FY 2020-2021 and a balance brought forward from the previous financial years of Ksh 44,488,877 Below we present the graphical presentation of the expenses.



***Kacheliba Constituency  
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Implementation of NG-CDF Kacheliba objectives were achieved through timely providence of service delivery through school infrastructure, security infrastructures, school environmental services through construction of toilets and holding of Constituency tournament at Kodich Ward..

With these few remarks, I would wish to congratulate my CDFC committee, CDF Board and Fund Accounts manager for making this year a success.



Korokou Girls Sec.school Two Classrooms



Kamketo Girls Sec.School 90 student's twin lab



St.Bakhita Girls Sec.School Bus

**Key achievements;**

The increased spending to Ksh 194,562,470 from Ksh 150,771,512 has affected positively transfer to governments entities which has improved infrastructure in schools in terms of increased classrooms, science laboratories, and dormitories, this has improved the school learning atmosphere and increased students and pupil enrolments.

The NG-CDF bursary has helped retain students from low-income families in various learning institution

The committee has successfully continued to procure 52 seater school buses,

The management is however not devoid of the following implementation challenges,

- i. Inadequate and well training staff this
- ii. Lack of uniform, standard and approved monitoring tool to assist in project monitoring
- iii. Inadequate technical staff to assist in implementation of projects.
- iv. Delay in project implementation due inadequate technical staff

The management has however continued to invest on.

- i. Competitive recruitment of qualified staff coupled with frequent capacity building on the existing and new staff.
- ii. Pressurising the board to issue uniform, standard and approved monitoring tool to assist in project monitoring.
- iii. Inadequate technical staff to assist in implementation of projects has been an issue since the management has no control on the same, however the management has recruited a technical staff whose works still need approval from the inadequate technical staff.

Signature

  
Leposingwa - K Paed  
CHAIRMAN NGCDF COMMITTEE

**I. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S  
PREDETRMINED OBJECTIVES**

**Introduction**

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

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

- a) Improve the quality of education at all levels within the learning Institution
- b) To Improve the Quality of Health within the Constituency
- c) To Improve Agricultural Sector and Enhance Security within the Constituency
- d) To Improve Manufacturing Sector within the Constituency
- e) To Improve Tourism Sector within the Constituency
- f) To Enhance Security within the Constituency
- g) To Arrest Environmental Degradation
- h) To Enhance Cohesion through Sports
- i) To Effectively Manage the Constituency Development Fund
- j) To Contain Urgent and Unforeseen Disasters within the Constituency

**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 Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- 43 number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 20/21 - we increased number of classrooms from 32 to 52 for secondary schools, dormitories from 8 to 10, laboratories from 1 to 3.

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

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			- 4,050 number of bursary beneficiaries at all levels	-we increased number of classrooms from 18 to 24 for primary schools, dormitories from 2 to 4, - Bursary beneficiaries at all levels were as per the attached schedules
Security	Facilitate construction of security infrastructures	Safe, peaceful and conducive environment	-4security infrastructures build within constituency	One additional security construction as compared to 2019/2020
Environment	Environmental Conservation in Kacheliba	Safe environment for students	8 school toilets were constructed	Toilets increased from 6 to 14 in primary schools
Sports	Organise constituency sport tournament	Peaceful co-existence and cohesion among constituents	The tournament in Kodich Ward was more organized	The team from all the six Wards appreciated the tournament
Disaster Management	Handling emergency activities promptly	Properly coordinated management program	2security construction were funded and education stakeholders meeting was funded after education performance crises	Service delivery continued after crises

**II. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

- a. **Education and Training:** Kacheliba 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

**1. ENVIRONMENTAL PERFORMANCE**

**Environment Policy and Action Plan:**

Protection of the environment in which we live and operate is part of Kacheliba NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

### **Our Environmental Policy**

In this policy statement Kacheliba NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

### **Our Environmental Action Plan**

Kacheliba NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

<b>Impact Area</b>	<b>Approach</b>
Capacity Building	<ul style="list-style-type: none"> <li>• Promote environmental awareness by sensitizing the Kacheliba NG-CDFC, NG-CDFC staff and PMCs on good conservation practices</li> <li>• To encourage, through regular communication to Kacheliba NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage</li> </ul>
Conservation of Energy and Resources	<ul style="list-style-type: none"> <li>• To maximize use of available technologies to remove the need to use paper</li> <li>• To encourage our clients to engage with us using electronic means where possible</li> <li>• To maximize on rain water harvesting</li> <li>• To make energy efficiency a key factor in the selection of any new energy device being purchased</li> </ul>

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*National Government Constituencies Development Fund (NGCDF)*

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	<ul style="list-style-type: none"><li>• To invest in available energy saving technologies and devices within our existing premises</li></ul>
Environmental Protection and Conservation	<ul style="list-style-type: none"><li>• To promote use of volt guards to control power surges</li><li>• We have constructed culverts and gabions to prevent soil erosion</li><li>• To encourage tree planting in the constituency to improve the forest cover.</li><li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li></ul>
Pollution Control and Waste Management	<ul style="list-style-type: none"><li>• To ensure that all paper waste is recycled</li><li>• To ensure segregation of waste</li><li>• To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li></ul>

**2. 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. Kacheliba 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.

**3. Market place practices-**

Kacheliba 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 interests

#### **4. Community Engagements-**

Kacheliba 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.

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



**III. 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-Kacheliba 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, 2021. 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-Kacheliba 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, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kacheliba 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 Kacheliba 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-Kacheliba Constituency financial statements were approved and signed by the Accounting Officer on 21/5 2022.

Name: L. O. PUSINGIRO PAUL

Chairman – NGCDF Committee

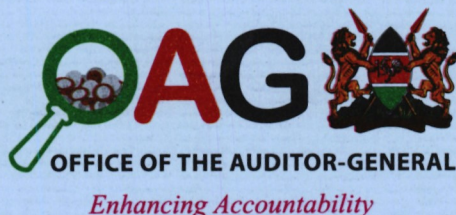


Name: WILSON D. CHAMKENS

Finance Account Manager



# REPUBLIC OF KENYA



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

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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 - Kacheliba Constituency set out on Pages 1 to 42, which comprise the statement of assets and liabilities as at 30 June, 2022, and the

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

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

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Staff Gratuity Expenditure**

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,647,752 for year ended 30 June, 2022 which includes gratuity expenditure of Kshs.562,092 as disclosed in Note 4 to the financial statements. The supporting schedules provided however, reflects gratuity payments of Kshs.685,157 resulting in an explained variance of Kshs.123,065. Further, staff personal files in respect of eight (8) staff members who received gratuity were not provided to confirm accuracy of the gratuity computations.

In the circumstances, the accuracy and completeness of gratuity payments of Kshs.562,092 could not be confirmed.

#### **2. Misstated Cash and Cash Equivalent Balance**

The statement of assets and liabilities reflects bank balance as per the cash book of Kshs.2,640,921 and Nil cash at hand. The statement however, reflects total cash and cash equivalent balance of Kshs.2,440,921 and as disclosed in Note 10B to the financial statements. The board of survey report and memorandum cashbook/cash expenditure breakdown as at 30 June, 2022 were not provided for audit review.

In the circumstances, the accuracy of cash and cash equivalent balance could not be confirmed.

#### **3. Unconfirmed Fixed Assets Balance**

Annex 4 to the financial statements, on summary of fixed assets register reflects cumulative historical asset balance of Kshs.56,356,933 as at 30 June, 2022.

The Fund's assets register however, reflects historical assets balance of Kshs.55,746,500 resulting to unexplained variance of Kshs.610,433. Further, Fund's size and value of land on which the office stands and the value of office furniture have not been determined and included in the financial statements.

In the circumstances, the accuracy and completeness of fixed assets balance Kshs.56,356,933 as at 30 June, 2022 could not be confirmed.

#### **4. Unsupported Project Management Committee Bank Balances**

Other important disclosures Note 17.4 reflects Project Management Committee (PMC) bank balances balance of Kshs.12,306,137 as at 30 June, 2022 held in one hundred and three (103) commercial bank accounts as disclosed in Annex 5 to the financial statements.

The cash books, bank reconciliation statements, certificates of bank balances and bank statements for the one hundred and three (103) bank accounts were however, not provided for audit review.

In the circumstances, the completeness, accuracy and existence of Project Management Committee bank balances totalling to Kshs.12,306,137 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised but the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for National Government entities to try to resolve any issues resulting from an audit that remain outstanding.

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

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) 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. Delay in Disbursement of Funds from the Board**

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.182,377,758 for the year ended 30 June, 2022, which includes Kshs.45,288,879 or 24% of total receipts budgeted for in 2020/2021 financial year. This is contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year and section 40(1) which stipulates that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.

Consequently, the Board was in breach of the law.

### **2. Transfers to Other Government Entities**

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.119,259,246, which includes transfers to primary schools, secondary schools and tertiary institutions amounts of Kshs.102,231,449, Kshs.13,027,797 and Kshs.4,000,000 respectively, as disclosed in Note 6 to the financial statements. Review of the expenditure records revealed the unsatisfactory matters below.

#### **2.1 Kalam Primary School**

The transfers to primary schools' amount of Kshs.102,231,449 includes, Kshs.2,000,000 transferred to Kalam Primary School for the construction of two classrooms to completion. The school management did not however, submit expenditure returns and reports contrary to Section 38 of the National Government Constituency Development Fund Act, 2015, which states that the officer of the Board in every constituency shall compile and maintain a record showing all receipts and disbursements and actual expenditures on monthly basis in respect of every project and sub project under this Act. Further, audit inspection of the project in March, 2023 revealed that the project had been done up-to lentil level, construction works had stalled and the contractor was not on site.

#### **2.2 Irregular Allocation of Funds for Roads Construction Works**

The transfers to primary schools' amount of Kshs.102,231,449 includes Kshs.15,440,000 paid for bush clearing, gravelling, dossier work and installation of gabions as detailed below:

Date	Road	PV. No.	Cheque No.	Amount (Kshs.)
10 December, 2021	Kamila Tarakit Road	106	007254	5,140,000
10 December, 2021	Amomor Komoli Road	107	007255	5,622,973
24 February, 2022	Amomor Komoli Road	136	007309	2,677,027
24 February, 2022	Kamila Tarakit Road	137	007310	2,000,000
	<b>Total</b>			<b>15,440,000</b>

The rural access road projects are however, devolved Government function and therefore their funding contravene Section 24 of the National Government Constituencies Development Fund Act, 2015, which provides that project under this Act shall- (a) only be in respect of works and services falling within the functions of the National Government under the Constitution. Further, project files, project contracts, expenditure returns, and reports were not provided for audit review.

In the circumstances, there was no value for money obtained from the expenditure and the Management was in breach of the law.

### 3. Other Grants and Transfer

The statement of receipts and payments reflects other grants and transfers amount of Kshs.64,119,771 for the year ended 30 June, 2022, which includes bursaries to secondary schools, tertiary institutions, special schools and security projects amounts of Kshs.11,272,219, Kshs.23,253,974, Kshs.5,000,000 and Kshs.9,500,000 respectively as disclosed in Note 7 to the financial statements. Review of the expenditure records revealed the following issues.

#### 3.1 Education Bursary

The bursary payments totalling to Kshs.39,526,193 for the support of the needy students includes bursary disbursements of Kshs.10,587,650 which were however, not supported by acknowledgement of receipt by the respective learning institutions. There was therefore no assurance that the disbursements benefited the intended needy students.

In the circumstances, the validity of the expenditure of Kshs.10,587,650 could not be confirmed.

#### 3.2 Security Projects

Included in security payments of Kshs.9,500,000 is an amount of Kshs.4,000,000, being additional allocation for the construction of Alale Police Station through labour based contact. A total sum of Kshs.10,933,489 had been incurred on the project as at 30 June, 2022. As at the time of audit in March, 2023, no works were on going and the project had stalled at lintel level. No explanation was however, provided for the failure to complete the project.

In the circumstances, the Fund has not received value for money.

#### **4. Lack Clerk of Works**

During the year under review, the Fund budgeted for implementation of projects valued at Kshs.123,206,666. The Fund management did not however, engage the services of the technical officer – clerk of works to assist in the project implementation contrary to Section 45(1) of the National Government Constituencies Development Fund Act, 2015 which states that the constituency committee may engage such staff as may be necessary for execution of its functions including persons with knowledge in information and communication technology, construction and basic accounting.

In the circumstances, effective and efficient implementation of projects in the constituency may not have been achieved.

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

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

##### **Conclusion**

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

##### **Basis for Conclusion**

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

##### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not



reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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

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

**Nairobi**

**12 July, 2023**


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

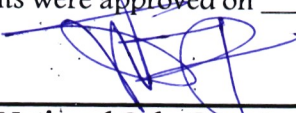
**IV. Statement Of Receipts and Payments for the Year Ended 30th June 2022**


	Note	2021 - 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	182,377,758	161,967,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
<b>Total Receipts</b>		<b>182,377,758</b>	<b>161,967,724</b>
<b>Payments</b>			
Compensation Of Employees	4	2,647,752	2,389,644
Use Of Goods and Services	5	8,535,701	11,267,586
Transfers To Other Government Units	6	119,259,246	72,866,061
Other Grants and Transfers	7	64,119,771	63,031,900
Acquisition Of Assets	8	-	1,216,321
Other Payments	9	=	=
<b>Total Payments</b>		<b>194,562,470</b>	<b>150,771,512</b>
<b>Surplus/(Deficit)</b>		<b><u>(12,184,712)</u></b>	<b><u>11,196,212</u></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 on 21/5/2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: WILSON B OTHMANI

Name: STEPHEN MATHIAI  
ICPAK M/No: 11150

Name: PAUL KOPONURU

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

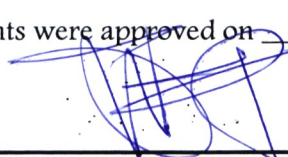
**V. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	2,640,921	14,825,633
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<u>2,440,921</u>	<u>14,825,633</u>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>2,440,921</b>	<b>14,825,633</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>=</b>	<b>=</b>
<b>Net Financial Assets</b>		<u>2,440,921</u>	<u>14,825,633</u>
<b>Represented By</b>			
Fund Balance B/Fwd	13	14,825,633	3,629,421
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(12,184,712)	11,196,212
<b>Net Financial Position</b>		<u>2,440,921</u>	<u>14,825,633</u>

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

The Constituency financial statements were approved on 21<sup>st</sup> 2022 and signed by:

  
Fund Account Manager

  
National Sub-County Accountant

  
Chairman NG-CDF Committee

Name: Wilson K. Chemkeny

Name: STEPHEN MOKIA  
ICPAK M/No: 11150

Name: PAUL KOPASIMUKIRO

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


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

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	182,377,758	161,967,724
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>182,377,758</b>	<b>161,967,724</b>
<b>Payments</b>			
Compensation Of Employees	4	2,647,752	2,389,644
Use Of Goods and Services	5	8,535,701	11,267,586
Transfers To Other Government Units	6	119,259,246	72,866,061
Other Grants and Transfers	7	64,119,771	63,031,900
Other Payments	9	-	-
<b>Total Payments</b>		<b>194,562,470</b>	<b>149,555,191</b>
<b>Total Receipts Less Total Payments</b>		<b>(12,184,712)</b>	<b>12,412,533</b>
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>(12,184,712)</b>	<b>12,412,533</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(1,216,321)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>(1,216,321)</b>
Net Increase In Cash And Cash Equivalent		<b>(12,184,712)</b>	<b>11,196,212</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>14,825,633</b>	<b>3,629,421</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>10</b>	<b>2,440,921</b>	<b>14,825,633</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 on 21/5 2022 and signed by:

  
 Fund Account Manager

  
 National Sub-County  
 Accountant

  
 Chairman NG-CDF  
 Committee

Name: WILSON W. CHEMKEVEI

Name: STEPHEN MATHIAI  
 ICPAK M/No: 1115

Name: PAUL KOPUSINGIRO

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

VII. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022			2021/2022	30/06/2022		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Opening Balance (C/Bk) and AIA</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers From NGCDF Board	137,088,879	14,825,633		197,203,391	197,003,391	200,000	92.9%
Proceeds From Sale of Assets	-	-		-	-	-	-
Other Receipts	-	-		-	-	-	-
<b>Totals</b>	<b>137,088,879</b>	<b>14,825,633</b>		<b>197,203,391</b>	<b>197,203,391</b>	<b>200,000</b>	<b>92.9%</b>
<b>Payments</b>							
Compensation Of Employees	2,738,340	306,235		3,044,575	2,647,752	396,823	87.0%
Use Of Goods and Services	9,597,639	198,955		9,796,594	8,535,701	1,260,893	87.1%
Transfers To Other Government Units	68,304,919	6,522,089		120,115,887	119,259,246	856,651	99.3%
Other Grants and Transfers	56,447,981	7,694,905		64,142,886	64,119,771	23,115	100.0%
Acquisition Of Assets	-	-		-	-	-	-
Other Payments	-	103,449		103,449	-	103,449	0.0%
Funds Pending Approval**	-	-		-	-	-	-
<b>Totals</b>	<b>137,088,879</b>	<b>14,825,633</b>		<b>197,203,391</b>	<b>194,562,470</b>	<b>2,640,921</b>	<b>99.1%</b>

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

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

The absorption rate of the 2021-2022 budgets for Kacheliba Constituency NGCDF stood at 99.1%. This was enabled by the timely approval and release of funds for the board. With the resumption of learning after the Covid 19 disruptions, the constituency was also able to release funds for bursaries to needy students  
 The increase in the original budget is represented by the unutilised funds carried forward from the previous financial year

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	2,440,921
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	-
	2,440,921
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	2,440,921

The Constituency financial statements were approved on 21/5/2022 and signed by:

  
 Fund Account Manager

  
 National Sub-County Accountant

  
 Chairman NG-CDF Committee

Name: W. Isaac K. CHAMUKA

Name: Simon A. M. Mwangi  
 ICPAK M/No: 11150

Name: Paul Mwangi

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

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022 Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,738,340	306,235	-	3,044,575	2,647,752	396,823
1.2 Committee allowances	3,000,000	198,955	-	3,198,957	2,443,000	755,957
1.3 Use of goods and services	2,484,973	-	-	2,484,973	1,980,035	504,938
<b>TOTAL</b>	<b>8,223,313</b>	<b>505,190</b>		<b>8,728,503</b>	<b>7,070,787</b>	<b>1,657,718</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,200,000	-	-	1,200,000	1,200,000	-
2.2 Committee allowances	1,500,000	-	-	1,500,000	1,500,000	-
2.3 Use of goods and services	1,412,666	-	-	1,412,666	1,412,666	-
<b>TOTAL</b>	<b>4,112,666</b>			<b>4,112,666</b>	<b>4,112,666</b>	
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,192,207	365,793	-	7,558,000	7,551,800	6,200
<b>TOTALS</b>	<b>7,192,207</b>	<b>365,793</b>	<b>-</b>	<b>7,558,000</b>	<b>7,551,800</b>	<b>6,200</b>
<b>4.0 Bursary and Social Security</b>						



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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Special Schools	5,000,000	-	-	5,000,000	5,000,000	-
4.2 Secondary Schools	18,041,778	4,587,334	-	22,629,112	23,253,974	(624,862)
4.3 Tertiary Institutions	11,272,219	-	-	11,272,219	11,272,219	-
<b>TOTAL</b>	<b>34,313,997</b>	<b>4,587,334</b>	-	<b>38,901,331</b>	<b>39,526,193</b>	<b>(624,862)</b>
<b>5.0 Sports</b>	2,741,778	-	-	2,741,778	2,700,000	41,778
<b>TOTAL</b>	<b>2,741,778</b>	-	-	<b>2,741,778</b>	<b>2,700,000</b>	<b>41,778</b>
<b>6.0 Environment</b>						
Alale mixed	300,000			300,000	300,000	-
Chedawa primary	300,000			300,000	300,000	-
Kapkosil primary	300,000			300,000	300,000	-
Kasopit primary	300,000			300,000	300,000	-
Katopoton primary	300,000			300,000	300,000	-
Kopeyon primary	300,000			300,000	300,000	-
Kopeyon primary	300,000			300,000	300,000	-
Napisi primary	300,000			300,000	300,000	-
Wasat primary	300,000			300,000	300,000	-
KAPCHEROR PRY		300,000		300,000	300,000	-
KOTULPOGH PRY		301,778		301,778	301,778	-
KAPTEREMA PRY		340,000		340,000	340,000	-
TIMALE PRY		300,000		300,000	300,000	-
ALANY PRY		300,000		300,000	300,000	-
CHEPTAPA PRY		300,000		300,000	300,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
NATEMERI PRY		600,000		600,000	-	600,000
TIYINEI PRY		300,000		300,000	300,000	-
<b>TOTAL</b>	<b>2,700,000</b>	<b>2,741,778</b>		<b>5,441,778</b>	<b>4,841,778</b>	<b>600,000</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Akiriamet primary	500,000	-	-	500,000	500,000	-
Asilong primary	1,000,000	-	-	1,000,000	1,000,000	-
Alany primary	1,000,000	-	-	1,000,000	1,000,000	-
Chemamanga primary	1,000,000	-	-	1,000,000	1,000,000	-
Chepurwo primary	200,000	-	-	200,000	200,000	-
Chuwuwai primary	1,000,000	-	-	1,000,000	1,000,000	-
Dorcas primary	1,000,000	-	-	1,000,000	1,000,000	-
Hope orolwo primary	1,000,000	-	-	1,000,000	1,000,000	-
Kaamokongwo primary	1,000,000	-	-	1,000,000	1,000,000	-
Kalemungorok primary	1,000,000	-	-	1,000,000	1,000,000	-
Kamila primary	1,000,000	-	-	1,000,000	1,000,000	-
Kamketo primary	1,000,000	-	-	1,000,000	1,000,000	-
Kangoletiang primary	1,000,000	-	-	1,000,000	1,000,000	-
Kanyerus primary	200,000	-	-	200,000	200,000	-
Kapkoghum primary	1,000,000	-	-	1,000,000	1,000,000	-
Kapsindoi primary	1,000,000	-	-	1,000,000	1,000,000	-
Karameri primary	1,000,000	-	-	1,000,000	1,000,000	-
Karon primary	200,000	-	-	200,000	200,000	-
Kasaka primary	2,500,000	-	-	2,500,000	2,500,000	-
Kasei primary	1,000,000	-	-	1,000,000	1,000,000	-
Kasitet primary	200,000	-	-	200,000	200,000	-
Katich primary	200,000	-	-	200,000	200,000	-
Katulisia primary	1,000,000	-	-	1,000,000	1,000,000	-
Katuperot primary	200,000	-	-	200,000	200,000	-
Kiwawa primary	1,000,000	-	-	1,000,000	1,000,000	-

**Kacheliba Constituency**

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

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kodera primary	2,500,000	-	-	2,500,000	2,500,000	-
Korpu primary	200,000	-	-	200,000	200,000	-
Kosia primary	200,000	-	-	200,000	200,000	-
Kour primary	719,249	-	-	719,249	719,249	-
Kour primary	3,000,000	-	-	3,000,000	3,000,000	-
Lobiroi primary	200,000	-	-	200,000	200,000	-
Lokelelian primary	1,000,000	-	-	1,000,000	1,000,000	-
Lokomoto primary	1,000,000	-	-	1,000,000	1,000,000	-
Lokomolo primary	200,000	-	-	200,000	200,000	-
Lotitien primary	1,000,000	-	-	1,000,000	1,000,000	-
Melee primary	200,000	-	-	200,000	200,000	-
Moruongar primary	1,000,000	-	-	1,000,000	1,000,000	-
Nakoilap primary	200,000	-	-	200,000	200,000	-
Nakuyen primary	500,000	-	-	500,000	500,000	-
Napitiro primary	200,000	-	-	200,000	200,000	-
Naruoro primary	200,000	-	-	200,000	200,000	-
Natapar primary	1,000,000	-	-	1,000,000	1,000,000	-
Ngegech primary	1,000,000	-	-	1,000,000	1,000,000	-
Ngegechwo primary	200,000	-	-	200,000	200,000	-
Ngotut primary	500,000	-	-	500,000	500,000	-
Sapire primary	1,000,000	-	-	1,000,000	1,000,000	-
Tantapos primary	200,000	-	-	200,000	200,000	-
Tightot primary	1,000,000	-	-	1,000,000	1,000,000	-
Tokos primary	1,000,000	-	-	1,000,000	1,000,000	-
Kapetakinei primary	1,435,100	-	-	1,435,100	1,435,100	-
Kapkewa primary	623,400	-	-	623,400	623,400	-
Kokoloi primary	5,622,973	-	-	5,622,973	5,622,973	-
Nasitit primary	1,213,400	-	-	1,213,400	1,213,400	-
Tarakit primary	5,140,000	-	-	5,140,000	5,140,000	-
KOUR PRY	-	-	500,000	500,000	500,000	-
KALAM PRY	-	-	1,000,000	1,000,000	1,000,000	-
CHEPSEPIN PRY	-	-	1,000,000	1,000,000	1,000,000	-
LONYANGALEM PRY	-	-	500,000	500,000	500,000	-
CHEMULUNCHO PRY	-	-	1,000,000	1,000,000	1,000,000	-

**Kacheliba Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KALAPATA PRY	-	-	300,000	300,000	300,000	-
ORON PRY	-	-	1,000,000	1,000,000	1,000,000	-
LOPUSIENKOU PRY	-	-	1,000,000	1,000,000	1,000,000	-
MORUANGAR PRY	-	-	500,000	500,000	500,000	-
MORUANGAR PRY	-	-	500,000	500,000	500,000	-
CHEPTOKOL PRY	-	-	500,000	500,000	500,000	-
CHEPTOKOL PRY	-	-	500,000	500,000	500,000	-
KALUKUNA PRY	-	-	500,000	500,000	500,000	-
KALUKUNA PRY	-	-	500,000	500,000	500,000	-
CHESPEN PRY	-	-	900,000	900,000	900,000	-
CHESPEN PRY	-	-	900,000	900,000	900,000	-
CHESPEN PRY	-	-	200,000	200,000	200,000	-
KAWALOK PRY	-	900,000	-	900,000	900,000	-
KAWALOK PRY	-	900,000	-	900,000	900,000	-
KAWALOK PRY	-	200,000	-	200,000	200,000	-
LOKOMOLO PRY	-	-	1,000,000	1,000,000	1,000,000	-
KASITET PRY	-	-	500,000	500,000	500,000	-
KASITET PRY	-	-	500,000	500,000	500,000	-
LOCHORIAMONYANG PRY	-	-	500,000	500,000	500,000	-
LOCHORIAMONYANG PRY	-	-	500,000	500,000	500,000	-
KALAPATA PRY	-	900,000	-	900,000	900,000	-
KALAPATA PRY	-	900,000	-	900,000	900,000	-
KALAPATA PRY	-	200,000	-	200,000	200,000	-
NAKUNYEN PRY	-	-	500,000	500,000	500,000	-
NAKUNYEN PRY	-	-	500,000	500,000	500,000	-
HIM CHEMAYOS PRY	-	-	500,000	500,000	500,000	-
HIM CHEMAYOS PRY	-	-	500,000	500,000	500,000	-
NAKUSE PRY	-	-	900,000	900,000	900,000	-
NAKUSE PRY	-	-	900,000	900,000	900,000	-
NAKUSE PRY	-	-	200,000	200,000	200,000	-
RERETIANG PRY	-	-	900,000	900,000	900,000	-
RERETIANG PRY	-	-	900,000	900,000	900,000	-

**Kacheliba Constituency**

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
RERETIANG PRY	-	-	200,000	200,000	200,000	-
MORUOKOL PRY	-	-	900,000	900,000	900,000	-
MORUOKOL PRY	-	-	900,000	900,000	900,000	-
MORUOKOL PRY	-	-	200,000	200,000	200,000	-
KATUMKALE PRY	-	-	900,000	900,000	900,000	-
KATUMKALE PRY	-	-	900,000	900,000	900,000	-
KATUMKALE PRY	-	-	200,000	200,000	200,000	-
CHEMATICHOR PRY	-	-	900,000	900,000	900,000	-
CHEMATICHOR PRY	-	-	900,000	900,000	900,000	-
CHEMATICHOR PRY	-	-	200,000	200,000	200,000	-
SHONGEN PRY	-	-	500,000	500,000	500,000	-
SHONGEN PRY	-	-	500,000	500,000	500,000	-
KITUTI PRY	-	-	800,000	800,000	800,000	-
KITUTI PRY	-	-	700,000	700,000	700,000	-
AROL PRY	-	-	500,000	500,000	500,000	-
AROL PRY	-	-	500,000	500,000	500,000	-
MORUEPONG PRY	-	-	500,000	500,000	500,000	-
MORUEPONG PRY	-	-	500,000	500,000	500,000	-
MOINOI PRY	-	-	500,000	500,000	500,000	-
MOINOI PRY	-	-	500,000	500,000	500,000	-
AKIRIAMET PRY	-	-	500,000	500,000	500,000	-
AKIRIAMET PRY	-	-	500,000	500,000	500,000	-
CHESAWACH PRY	-	-	900,000	900,000	900,000	-
CHESAWACH PRY	-	-	900,000	900,000	900,000	-
CHESAWACH PRY	-	-	200,000	200,000	200,000	-
CHURUM PRY	-	-	500,000	500,000	500,000	-
CHURUM PRY	-	-	500,000	500,000	500,000	-
CHEPUPRWO PRY	-	288,451	188,877	477,328	477,328	-
ATATAR PRY	-	-	900,000	900,000	900,000	-
ATATAR PRY	-	-	900,000	900,000	900,000	-
ATATAR PRY	-	-	200,000	200,000	200,000	-
NAPITIO PRY	-	-	500,000	500,000	500,000	-
NAPITIO PRY	-	-	500,000	500,000	500,000	-
KALAM PRY	-	-	500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KALAM PRY	-	-	500,000	500,000	500,000	-
ELCK KAPLOMWO	-	-	600,000	600,000	600,000	-
ELCK KAPLOMWO	-	-	400,000	400,000	400,000	-
AMURA PRY	-	-	600,000	600,000	600,000	-
AMURA PRY	-	-	400,000	400,000	400,000	-
LOBIROI PRY	-	-	500,000	500,000	500,000	-
KALAM PRY	-	-	500,000	500,000	500,000	-
KALAM PRY	-	-	500,000	500,000	500,000	-
KAMKETO PRY	-	-	500,000	500,000	500,000	-
KAMKETO PRY	-	-	500,000	500,000	500,000	-
KALAM PRY	-	-	800,000	800,000	0	800,000
<b>TOTAL</b>	<b>53,454,122</b>	<b>4,288,451</b>	<b>45,288,879</b>	<b>102,231,450</b>	<b>102,231,450</b>	<b>800,000</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Kamiketo girls	1,500,000	-	-	1,500,000	1,500,000	-
Korokou boys	1,000,000	-	-	1,000,000	1,000,000	-
Atulia secondary	1,846,800	-	-	1,846,800	1,846,800	-
Chelopoly boys	1,233,797	-	-	1,233,797	1,233,797	-
Holy cross girls	423,400	-	-	423,400	423,400	-
Kasei boys	1,500,000	-	-	1,500,000	1,500,000	-
Kodich boys	2,000,000	-	-	2,000,000	2,000,000	-
Nasal secondary	1,346,800	-	-	1,346,800	1,346,800	-
HOLY CROSS BOYS	-	56,638	-	56,638.00	-	56,638.00
KODICH BOYS	-	500,000	-	500,000.00	500,000.00	-
KAMKETO TRINITY	-	500,000	-	500,000.00	500,000.00	-
ATULIA SEC	-	500,000	-	500,000.00	500,000.00	-
KACHERIPKO	-	377,000	-	377,000.00	377,000.00	-
AIC ALALE MIXED	-	300,000	-	300,000.00	300,000.00	-
<b>TOTAL</b>	<b>10,850,797</b>	<b>2,233,638</b>		<b>2,233,638</b>	<b>2,177,000</b>	<b>56,638</b>

**Kacheliba Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
Kodich TTI	4,000,000	-	-	4,000,000	4,000,000	-
<b>TOTAL</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>-</b>
<b>10.0 Security Projects</b>						
Kacheliba police station	1,000,000	-	-	1,000,000	1,000,000	-
Alale ACC Office	3,000,000	-	-	3,000,000	3,000,000	-
Alale police station	4,000,000	-	-	4,000,000	4,000,000	-
Orolwo police post	1,500,000	-	-	1,300,000	1,500,000	-
<b>TOTAL</b>	<b>9,500,000</b>			<b>9,300,000</b>	<b>9,500,000</b>	
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
<b>12.0 Others</b>						
12.1 Strategic Plan		103,449		103,449		103,449
12.2 Innovation Hub						
12.2						
Funds pending approval**						
<b>Total</b>	<b>137,088,879</b>	<b>14,825,633</b>	<b>45,288,879</b>	<b>197,003,391</b>	<b>194,562,470</b>	<b>2,640,921</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)

## **XI. Significant Accounting Policies**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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



***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalents.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

*Significant Accounting Policies continued*

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2021-2022 Kshs	2020-2021 Kshs
NGCDF Board		
AIE NO. B 104718		20,000,000
AIE NO. A 823524		35,000,000
AIE NO. B104542		12,867,724
AIE NO. B 104952		1,500,000
AIE NO. B 124529		9,000,000
AIE NO. B 124956		8,500,000
AIE NO. B132157		6,000,000
AIE NO. B 138825		13,000,000
AIE NO. B128101		6,900,000
AIE NO. B 119505		600,000
AIE NO. B 128413		6,000,000
AIE NO. B 119811		13,000,000
AIE NO. B 126410		10,600,000
AIE NO. B 126120		7,000,000
AIE NO. B 140556		12,000,000
AIE NO. B 140905	33,000,000	
AIE NO. B 105447	44,000,000	
AIE NO. B 105781	22,000,000	
AIE NO. B 128517	5,000,000	
AIE NO. B 128829	12,000,000	
AIE NO. B 154026	12,000,000	
AIE NO. B 164469	20,000,000	
AIE NO. B 155829	22,088,879	
AIE NO. B 155949	12,088,879	
<b>TOTAL</b>	<b>182,177,758</b>	<b>161,967,724</b>

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

*Notes To the Financial Statements (Continued)*

**2. Proceeds From Sale of Assets**

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

**3. Other Receipts**

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

**4. Compensation Of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,085,660	2,389,644
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	562,092	-
Employer Contributions Compulsory national social security schemes	-	-
<b>Total</b>	<b>2,647,752</b>	<b>2,389,644</b>

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*Notes To the Financial Statements (Continued)*

**5. Use Of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	738,085	1,897,246
Communication, supplies and services	9,450	-
Domestic travel and subsistence	30,000	113,760
Printing, advertising and information supplies & services	469,397	134,298
Office rent	240,000	240,000
Training expenses	-	2,112,000
Hospitality supplies and services	268,440	61,405
Other committee expenses	3,244,960	-
Committee allowance	2,443,000	5,091,267
Fuel , oil & lubricants	-	390,000
Specialized materials and services	-	-
Office and general supplies and services	899,759	907,145
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	192,610	245,800
Routine maintenance – other assets	-	74,665
<b>Total</b>	<b>8,535,701</b>	<b>11,267,586</b>



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*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	102,231,449	14,940,000
Transfers To Secondary Schools (See Attached List)	13,027,797	54,426,061
Transfers To Tertiary Institutions (See Attached List)	4,000,000	3,500,000
<b>Total</b>	<b>119,259,246</b>	<b>72,866,061</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,272,219	28,374,900
Bursary – tertiary institutions (see attached list)	23,253,974	8,971,000
Bursary – special schools (see attached list)	5,000,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	9,500,000	14,975,000
Sports projects (see attached list)	2,700,000	2,990,000
Environment projects (see attached list)	4,841,778	-
Emergency projects (see attached list)	7,551,800	7,721,000
<b>Total</b>	<b>64,119,771</b>	<b>63,031,900</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	1,216,321
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	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>-</b>	<b>1,216,321</b>

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	-	-
<i>Name Of Bank, Account No.</i>	2,440,921	14,825,633
<b>Total</b>	2,440,921	14,825,633
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

11: Outstanding Imprests

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

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

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**Notes to the Financial Statement Continued**

**12A. Retention**

	2021-2022	2020-2021
	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	-	-

**12B. Gratuity**

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	562,092	-
Gratuity paid during the Year (C)	562,092	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	14,825,633	3,629,421
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>14,825,633</b>	<b>3,629,421</b>

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**14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	14,825,633	-	14,825,633
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>14,825,633</b>	<b>-</b>	<b>14,825,633</b>

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

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <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	-	-
Changes in Account Receivables E= D-A	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

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

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**Notes to the Financial Statements (Continued)**

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

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

**17.2: Pending Staff Payables (See Annex 2)**

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

**17.3: Unutilized Fund (See Annex 3)**

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	396,823	1,306,235
Use of goods and services	1,260,893	498,955
Amounts due to other Government entities (see attached list)	856,641	45,333,939
Amounts due to other grants and other transfers (see attached list)	23,115	7,394,905
Others ( <i>specify</i> )	103,449	103,449
Funds pending approval	-	4,677,027
Total	2,640,921	59,314,510

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**17.4: PMC account balances (See Annex 5)**

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	12,306,137.36	5,765,640.75
<b>Total</b>	<b>12,306,137.36</b>	<b>5,765,640.75</b>

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
<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

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Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Employee salaries	396,823	1,306,235	
Use of goods & services	Office operations	1,260,895	498,955	
Amounts due to other Government entities			45,333,939	
Kalam Pry	Construction of classroom	800,000		
Holy Cross Boys	Construction of classroom	56,638		
Sub-Total		<b>2,514,356</b>	<b>47,139,129</b>	
Amounts due to other grants and other transfers			7,394,905	
Environment	Construction of latrines	600,000		
Sport	Sport activity	41,778		
Bursary	Fee for the needy	-624,862		
Emergency		6,200		
Sub-Total			<b>7,394,905</b>	
Acquisition of assets				
Others ( <i>specify</i> )			103,449	
Sub-Total		<b>23,116</b>	<b>103,449</b>	
Funds pending approval		<b>103,449</b>	4,677,027	
Grand Total		<b>2,640,921</b>	<b><u>59,314,510</u></b>	

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

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	24,480,000	-	-	24,480,000
Transport equipment	31,350,443	-	-	31,350,443
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	526,500	-	-	526,500
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>56,356,933</b>	-	-	<b>56,356,933</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Oron pry.school	Equity	1070281103083		-
AGC Kangoletiang sec.	Access	260130000235	16/6/2020	1,100
AGC Katich pry.school	Access	260130000314	11/11/2019	1,634
Aic Alale mixed sec	Access	260130000369	15/01/2021	9,497
Akelin pry.school&ecd	Access	260130002609	17/02/2021	4,830
Akiriemet pry.sch ool	Access	260130000296	22/10/2019	565,231
Arol pry.school	Access	260130000202	17/10/2019	1,666
CDF Office Alale	Access	260130000330	9/3/2020	26,723
chedawa pry.school	Access	260130000266	4/10/2019	330,424
Chelopoy Trinity Boys sec.	Access	260130000323	28/9/2019	14,349
Chematchor pry.school	Access	260130000372	23-6-2021	3,521
Chepurwo pry.school	Access	260130000367	15/01/2021	580
Churum pry.school	Access	260130000309	11/11/2019	9,776
Constituency fencing	Access	260130000203	17/10/2019	12,979
D.O'S Office Alale	Access	260130000259	18/10/2019	751
D.O'S Office Kasei	Access	260130000313	7/11/2019	29,487
ELCK Chespen pry.school	Access	260130000387	17/7/2021	6,969

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PMC	Bank	Account number		Bank Balance 2021/22	Bank Balance 2020/21
ELCK Korokou Girls Sec.	Access	260130000322	13/9/2019		10,364
ELCK Koropu Boys Sec.	Access	260130000234	16/6/2020		774
ELCK Napiz pry.school	Access	260130000368	15/1/2021		301,700
HIM Chemayos pry.school	Access	260130000379	8/7/2021		67,790
Holy Cross Girls sec.	Access	260130000370	15/1/2021		33,550
Kalam pry.school &ecd	Access	2601300003760	2/7/2021		6,958
Kalia pry.school	Access	260130000238	26/6/2020		11,720
Kalukuna pry.school	Access	260130000383	8/7/2021		9,022
Kamketo Boys Sec.schl	Access	260130000366	12/1/2021		2,650
Kanyerus pry.school	Access	260130000312	7/11/2019		12,189
Kapem pry.school	Access	260130000239	30/6/2020		1,283
Kapetakinei pry.school	Access	260130000298	28/10/2019		120,889
Kapkewa pry.school	Access	260130000226	10/8/2020		15,857
Kapterema pry.school	Access	260130000381	8/7/2021		140
Karameri pry.school	Access	260130000240	24/6/2020		1,017,311
Kasei pry.school	Access	260130000325	26/9/2019		1,016,969
Kasepa pry.school	Access	260130000237	25/6/2020		4,293
Kases pry.school	Access	260130000245	30/6/2020		1,778

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PMC	Bank	Account number		Bank Balance 2021/22	Bank Balance 2020/21
Kasitet pry.school	Accesss	260130000297	22/10/2019		4,043
Kasopit pry.school	Accesss	260130000327	26/9/2019		301,049
Katulpogh pry.school	Accesss	260130000382	8/7/2021		3,586
Katumkale pry.school	Accesss	260130000380	8/7/2021		7,656
Kodich TTI cdf acc.	Accesss	260130000229	14/10/2020		6,660
Konyao police station	Accesss	260130000236	23/6/2020		1,480,528
Konyao sec.school	Accesss	260130000212	4/7/2020		5,575
Kopeyon pry.school	Accesss	260130000228	15/7/2020		301,790
Kour pry.school	Accesss	260130000319	25/9/2019	3,000,456	
Krimti pry.school	Accesss	260130000241	25/6/2020	12,528	
Lobiroi pry.school	Accesss	260130000258	22/10/2019	2,162	
Locheriamonyang	Accesss	260130000201	16/10/2019	67,005	
Lokomolo pry.school	Accesss	260130000267	8/10/2019	30,262	
Lonyangalem pry.school	Accesss	260130000317	23/9/2019	9,494	
Lopusienikou pry.school	Equity	1070281197313	23/10/2019	-	
Mayaipogh pry.school	Accesss	260130000153	24/6/2017	4,048	
Mistin pry.school	Accesss	260130000055	8/6/2017	7,049	
Morwebong pry.school	Accesss	260130000315	11/11/2019	238	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Morwongar pry.school	Equity	1070281116134	-	
Murkorio pry.school	Access	260130000200	5,306	
Muruokor pry.school	Access	260130000375	80	
Nagwoilap pry.school	Access	260130000277	4,587	
Nakuse pry.school&ecd	Access	260130000377	67,657	
Nakuyen pry.school	Access	260130000213	1,778	
Namoru pry.school	Access	260130000220	440	
Napitiro pry.school	Access	260130000320	8,002	
Nasal sec.school	Access	260130000214	3,323	
Nasitit pry.school	Access	260130000231	1,217,332	
Ngotut pry.school	Access	260130000265	511,276	
Orolwo police station	Access	260130000385	211	
Reretiang pry.school&ecd	Access	260130000384	942	
St.Ann's Girls sec.	Access	260130000243	36,091	
Takar Catholic pry.school	Access	260130000371	1,750	
Tantapos pry.school	Access	260130000276	657	
Tarakit pry.school	Access	260130000269	3,545	
Timale pry.school	Access	260130000378	22,223	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Woyakol pry.school	Access	260100000160	17/2/2021 30	
Shongen pry.school	Access	2601300000216	7/7/2020 20,395	
Wasat pry.school	Access	2601300000222	9/7/2020 301,717	
Sasak pry.school	Access	2601300000230	4/7/2020 2,367	
Odong pry.school	Access	2601300000209	2/7/2020 2,797	
Nauyapong pry.school	Access	2601300000215	3/7/2020 3,150	
Moinoi pry.school	Access	2601300000242	30/6/2020 2,767	
Korkou day.sec.school	Access	2601300000394	26/11/2021 2,194	
Kituti boarding pry.school	Access	2601300000210	2/7/2020 3,830	
Kawolok pry.school	Access	2601300000244	3/7/2020 7,847	
Kamokongwo pry.school	Access	2601300000223	3/7/2020 1,002,779	
Kamketo pry.school	Access	2601300000393	24/11/2021 14,857	
ELCK Chemananga	Access	2601300000398	4/3/2022 200	
ELCK Kaptolomwo	Access	2601300000217	9/7/2020 61,705	
Chesawach pry.school	Access	2601300000391	17/8/2021 1,740	
Cheptokol pry.school	Access	2601300000211	3/7/2020 15,788	
Cheptapa pry.school	Access	2601300000233	2/7/2020 8,572	
Atatar pry.school	Access	260130000221	1/7/2020 1,681	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Amura pry.school	Access	260130000232	238,781	
Alale Pry.school	Access	260130000224	5,096	
Chemuluncho pry.school	Equity	1070281188991	47,237	
Aic chepsepin pry.school	Equity	1070279332652	360	
Lopet Boys Sec.school	Equity	1070280112897	2,628	
Kapkoghun Pry.school	Equity	1070282901915	200	
Tight Pry.school	Equity	1070282348207	1,000,000	
Kasaka Primary school	Equity	1070282374524	2,500,000	
New hope Orolwo pry.school	Equity	1070282388514	1,000,000	
Baraka pry.school	Equity	1070282350144	4,758	
Ngegech Pry.school	Equity	1070282643991	1,000,000	
Kasei sec.school	Kcb	1136131019	24,443	
Atulia Sec.school	Kcb	1275495990	1,822	
Natmeri pry.school	Kcb	1290978484	7,956	
<b>Total</b>			12,306,137	5,765,641



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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p><b>Project Management Committee Bank Balances</b> During the year under review, a total of kshs87, 841,061 was disbursed to forty five (45) projects. However, the management failed to disclose project management accounts bank balances as at 30<sup>th</sup> June 2021. Further, bank statements, certificate of bank balances, bank reconciliation statement and cash books for the forty five project management committee bank accounts were not availed for the audit review. The existence, accuracy and completeness of the project management committee bank balances as at 30<sup>th</sup> June 2021 could not be ascertained.</p>	<p>-Availed management bank accounts balances as at 30<sup>th</sup> June 2021. -Availed bank statements, certificate of bank balances, for the forty five project management committee bank accounts</p>	Resolved	resolved
2.	<p><b>Unsupported Expenditure – Acquisition of Assets</b></p>	<p>-Kshs 1,216,321 was to be paid to Toyota</p>	Resolved	Resolved

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

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)
	<p>Note 8 to the financial statement for the year ended 30th June 2021, reflects acquisition of assets balance of kshs 1,216,321. However, payment vouchers and expenditures returns amounting to 1,216,321 were not provided for audit review. In the circumstances, accuracy and completeness of acquisition of assets balance of kshs 1,216,321 for the year ended 30<sup>th</sup> June 2021 could not be confirmed. Management should provide supporting documents and relevant information in respect to acquisition of asset</p>	<p>Kenya Co for the acquisition of GKB 403V Land cruiser hard Top Body. -The fund was from supplementary budget 2020/2021</p>		
3	<p><b>Undisclosed Historical Cost of Land</b></p> <p>Annex 4 to the financial statement on the summary of fixed assets register reflect a total historical asset cost of kshs 55,140,612 which includes</p>	<p>-NG-CDFC is waiting adjudication from the Ministry of Land to demarcate the land so that valuation can be done to determine the value of land</p>	Not Resolved	1 month

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

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)
4	<p>kshs24,480,000 of building and structures. However, the cost of the land was not disclosed</p> <p><b>Lack of Ownership Documents for Motor Vehicle</b></p> <p>The statement of receipts and payments reflects expenditure of kshs 15,925,722 on acquisition of asset which as disclosed in Note 8 to the financial statement includes kshs9,945,722 on purchase of vehicle and other transport equipments paid to local vehicle dealer for a land cruiser Hardtop Motor vehicle. Although the vehicle had been delivered and was in use, the log book was not provided for audit. Consequently, ownership of the</p>	<p>NG-CDF Board is the custodian of log books for CDFC vehicle at the Constituency.</p> <p>-Fund Accounts Manager is only the custodian of the vehicle at the constituency</p>	Resolved	Resolved
5.	<p><b>Constituency Development Fund Committee (CDFC) Membership</b></p> <p>The statement of receipts and payment reflect use of goods and services of kshs7,493,032 which as disclosed in note 5 to</p>	<p>Appointment and gazette Constituency Development Committee provided</p>	Resolved	Resolved

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

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)
	<p>the financial statements, includes committee expenses of ksh2,837,540 paid to (9) members of the constituency committee. However, appointment and gazette of the members as provided under Section 43(4) of NG-CDF Act, 2015. Consequently, the accuracy and propriety of the committee expenses amounting to kshs2,837,540 could not be confirmed.</p>			

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Name  
Fund Account Manager.