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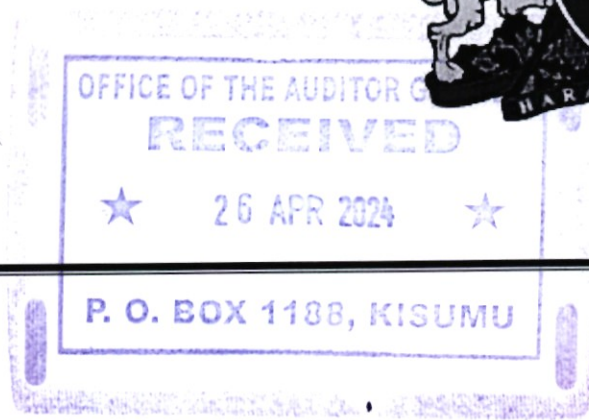
REPORT

THE NATIONAL ASSEMBLY PAPERS LAID		OF
DATE:	14 AUG 2024	DAY: WEDNESDAY
TABLED BY:	HON. JOHN BAYA MP DEPUTY LEADER OF THE MAJORITY PARTY	
CLERK AT THE TABLE:	ESTHER NGIYO ON	

THE AUDITOR-GENERAL

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2023



ALEGO USONGA CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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

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

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I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation c.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

- 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 Alego Usonga Constituency NGCDF day-to-day management is under the following key organs:

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Amos Ochieng Apollo
2.	Sub-County Accountant	John Mauti Obonsi
3.	Chairman NGCDFC	George Ogolla Odede
4.	Member NGCDFC	Charles Oriwa

(c) Fiduciary Oversight Arrangements

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

(d) Alego Usonga Constituency NGCDF Headquarters

P.O. Box 34 - 40600
Alego Usonga NG-CDF Complex Building
Ground Floor Rabango Avenue / Road / Highway
Siaya, Kenya.

(e) Alego Usonga Constituency NGCDF Contacts

Telephone: (254) 714673959
E-mail: cd falegousonga@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Alego Usonga Constituency NGCDF Bankers

Equity Bank
Siaya Branch
P.O. Box 253 - 40600
Siaya, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



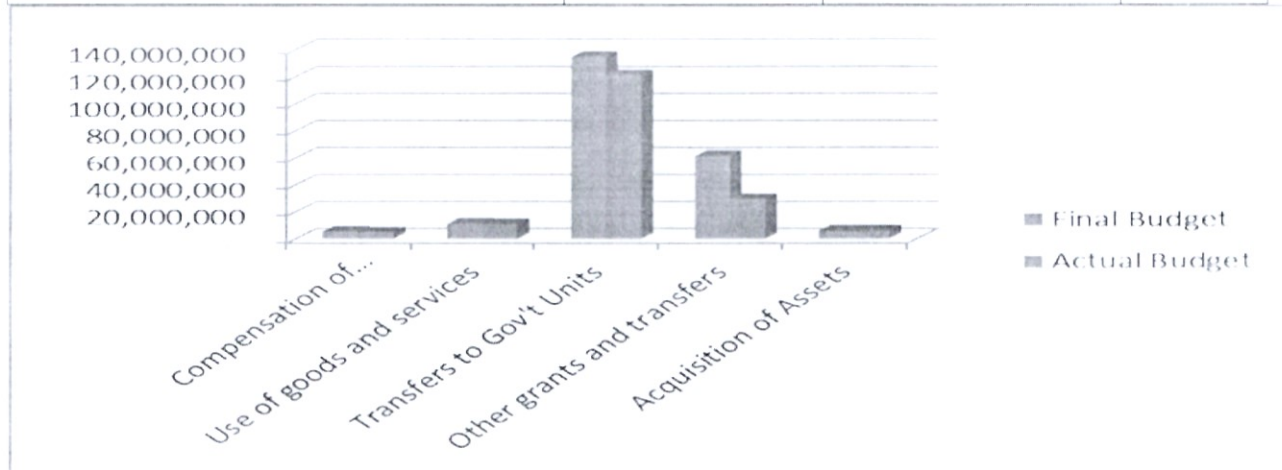
First of all, we give thanks to the Almighty for the Financial Year that was f/y 2022-2023. He made it possible to break the Alego Usonga jinx of 'no re-election' of a sitting member since 2017.

In the financial year 2022/2023 NG-CDF Alego Usonga had a budget of Kshs. 151,960,174.00. This is an increase of Kshs. 14,871,295.00. At the time of closure of the Financial Year, The Board had managed to disburse Kshs. 88,000,000.00 and additional funding of Kshs. 2,200,000.00 relating to FY 2015/2016 for Reallocation. Leaving Kshs. 63,960,174.00 un-disbursed. Alego Usonga Constituency had a cashbook balance brought forward of Kshs 26,852,307.06 making our actual revenue for the year to Kshs. 181,012,481. The Constituency managed to prudently utilize Kshs. 98,756,030.09 within the financial year leaving a cashbook closing balance of Kshs. 22,458,650.72. Our revenue disbursed from the board was 58% and we urge the NG-CDF Board to be releasing the funds on time to enable execution of Constituency budget. However, the constituency's budget utilization stands at 84.4% for the year under review. General budget performance was good.

Budget performance against actual amounts			
Sector	Budget	Actual amount	%
Compensation Of Employees	3,882,417	4,130,341	96%
Committee Expenses	4,470,550	4,470,550	100%
Use Of Goods and Services	6,323,448	2,773,832	44%

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Transfers To Other Gov't Units	75,167,137	11,612,327	15%
Other Grants and Transfers	60,116,622	75,768,980	100%
Acquisition Of Assets	-	-	0%
Other Payments	2,000,000	-	0%
Totals	151,960,174	117,052,307	51%



Achievements

Through our project implementation, we made tremendous and significant contributions to the constituency. We were successful in reducing teenage pregnancies, early marriages and drug abuse among school going children by ensuring children were kept in school through provision of educational bursaries to needy students and offering of counselling sessions in our public institutions.

Development of infrastructure in public institutions was our major achievement as students were kept in conducive and favourable environment for learning. We managed to fence 10 institutions, renovated 17 classrooms, and constructed 15 classrooms, and 4 administration blocks in public institutions across the constituency. This was as a result of good co-operation between Project Management Committee and NGCDF Office, with full support from Member of Parliament and NGCDF.

On matters security, we constructed to completion 1 chief's camp at Komollo Ass Chief's Office, and yet to Construct Sumba Ass Chief's office in unsecure areas to restore constituency's security


On Environment we are yet to provide Sanitation Projects (Construct 4 door pit latrines) at Siaya DCC'S Office and Siaya Police Station.

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Emerging issues as political, social, economic, legal and global challenges influence implementation of NG-CDF projects. Other issues include late re-allocations approval and late approval of projects. As at 30th June, 2023, the Board had not disbursed whole amount as compared to the last financial year.

Major challenge has been slow and piece meal disbursement of funds by the NGCDF Board thus delayed implementation of projects. The constituency's topography and adverse weather conditions have also had impact on projects costs. The committee seeks Boards positive engagement with the Board on the matter to alleviate the challenges.

I thank the people who worked tirelessly to ensure that the committee executes its mandate during the year and urge them to continue dedicating their energies towards meeting development expectations of the people of Alego Usonga



GEORGE OGOLLAH ODEDE
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of *Alego Usonga Constituency 2023-2027* plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
<i>Education</i>	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2022/23 -we increased number of classrooms, Administration block, laboratories etc from 112 to 178 in both primary and secondary schools. - Bursary beneficiaries at all levels were as per the attached schedules</i>
<i>Security</i>	<i>To enhance security within the constituency by improving public administration and governance</i>	<i>The Alego Usonga NGCDF has constructed many chiefs' offices, and police post</i>	<i>Construction of chief camps, parking bay, Pit Latrines and police posts</i>	<i>Construction of 2 chiefs' camps and Renovation of 1 Police station, Construction of parking bay and Construction of 4no. door pit latrine.</i>
<i>Environment</i>	<i>To provide conducive environment with enough water, Proper</i>	<i>The Alego Usonga NGCDF Constructed to Completion of</i>	<i>Provision of Facility for Sanitation.</i>	<i>Construction of 15 door latrine in three primary Schools with 4no.</i>

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	<i>sanitation and food.</i>	<i>15-Door Pit Latrine.</i>		<i>door catering for PLWD.</i>
<i>Sports</i>	<i>To nurture and develop identified sport and culture talents in the constituency.</i>	<i>1. Establish Alego Usonga sport and culture kitty. 2. Issuing of sports and culture award to winners.</i>	<i>Provision of sports equipment to 5 local teams within constituency</i>	<i>Provided sporting and sports equipment to 5 local teams within the constituency.</i>
<i>Emergency</i>	<i>Allocating emergency funds every year to cater for unforeseen circumstances.</i>	<i>The office has been in a position to assist the affected schools.</i>	<i>Acting upon unbudgeted and unforeseen calamities that occur in public entities</i>	<i>Renovation of 7 No. Classrooms, store and office at Rambo primary school.</i>

V. Statement of Governance

(Two-to-three pages)

(Under this section, include the process of appointment and removal of NGCDFC Members, roles and functions of the Committee, induction, and training of Members. No of meetings held, disclose policy on conflict of interest, Members remuneration, ethics and conduct, risk management etc.)

VI. Environmental and Sustainability Reporting

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

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

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

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- .

3. Employee welfare

We invest in providing the best working environment for our employees. Alego Usonga 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. Alego Usonga constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Algo Usonga NGCDF Constituency is committed to fair and ethical market practices. 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 practices ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Algo Usonga 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-CDF 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.

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

ALEGO USONGA NG-CDF
ACCOUNT MANAGER
29 SEP 2023
P. O. BOX 377000,
SIAYA

.....
Amos Ochieng Apollo
Fund Account Manager.

VII. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- Alego Usonga Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Alego Usonga Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- ALEGO USONGA 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 Alego Usonga 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

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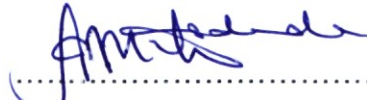
for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- ALEGO USONGA Constituency financial statements were approved and signed by the Accounting Officer on 29/9/ 2023.



George Ogollah Odede
Chairman – NGCDF Committee



Amos Ochieng Apollo
Fund Account Manager



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NAIROBI

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the 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, risk management environment and 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 - Alego Usonga Constituency set out on pages 1 to 40, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the

Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Non- Acknowledgement of Bursaries

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and other transfers amount of Kshs.75,768,980 comprising of bursaries to secondary schools of Kshs.50,372,704, bursaries to tertiary institutions of Kshs.17,849,426 and bursaries to special schools of Kshs.3,142,500. However, out of the Kshs.75,768,980 bursaries disbursed during the year, only Kshs.66,367,529 was acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.9,401,451 or 12% unacknowledged..

In the circumstances, the accuracy and completeness of bursaries expenditure of Kshs.75,768,980 could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Note 19.4 to the financial statements reflects a balance of Kshs.3,213,716 in respect of Project Management Committee (PMC) bank balances. However, the cash books and bank reconciliation statements were not provided for audit review.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.3,213,716 could not be confirmed.

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

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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement for appropriation reflects final budget and actual on comparable basis of Kshs.185,174,855 and Kshs.121,214,681 respectively resulting to an under-funding of Kshs.63,960,174.06 or 35% of the budget. Similarly, the Fund spent Kshs.98,756,030 against actual receipt of Kshs. 121,214,681 resulting to an under-utilization of Kshs.22,458,651 or 18% of the total actual receipts.

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

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

In the audit report for the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. Although the Management has indicated that issues have been resolved, no evidence was provided to support that issues were resolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Employment of Casual

The statement of receipts and payments reflects amount of Kshs.4,130,341 in respect of compensation of employ. Review of sampled employees' personal files provided for audit revealed that some officers were engaged on a casual basis. However, their contracts lacked clarity regarding the duration of employment contrary to Part III (10) of the Employment Act Cap 226 (2012) which states that a contract should include among others the date of commencement and the duration of a contract.

In this circumstance, Management was in breach of the employment contracts

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

- Identified and assessed 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 obtained audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

29 May, 2024

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


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

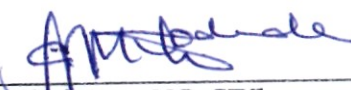
	Note	2022-2023	2021-2022
		<i>Kshs</i>	<i>Kshs</i>
RECEIPTS			
Transfers from NGCDF Board	1	90,200,000	182,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	48,944	-
TOTAL RECEIPTS		90,248,944	182,177,758
PAYMENTS			
Compensation of employees	4	4,130,341	3,309,697
Committee expenses	5	4,470,550	4,828,100
Use of goods and services	6	2,773,832	8,765,417
Transfers to Other Government Units	7	11,612,327	92,798,478
Other grants and transfers	8	75,768,980	55,864,444
Acquisition of Assets	9	-	-
Other Payments	10	-	-
TOTAL PAYMENTS		98,756,030	160,738,036
SURPLUS/DEFICIT		(4,481,306)	21,439,722

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

The Constituency financial statements were approved by the NGCDFC on 29/9/2023 and signed by:


Fund Account Manager

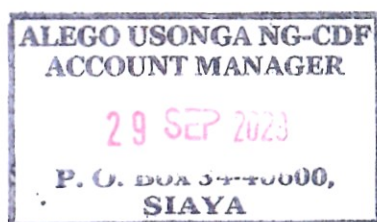

National Sub-County Accountant


Chairman NG-CDF Committee

AMOS OCHIENG APOLLO

JOHN MAUTI OBONSI
ICPAK M/No: 20492

GEORGE OGOLLAH ODEDE



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

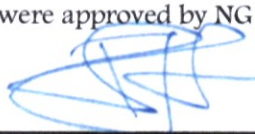
X. Statement of Assets and Liabilities as At 30th June, 2023


	Note	2022-2023	2021-2022
		<i>Kshs</i>	<i>Kshs</i>
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	22,458,651	26,852,307
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		22,458,651	26,852,307
Accounts Receivable			
Outstanding Imprests	12	-	38,500
TOTAL FINANCIAL ASSETS		22,458,651	26,890,807
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	-	-
Gratuity	13B	-	-
NET FINANCIAL ASSETS		22,458,651	26,890,807
REPRESENTED BY			
Fund balance b/f 1st July...	14	26,852,307	5,451,085
Prior year adjustments	15	-	-
Surplus/Deficit for the year		(4,393,656)	21,439,722
NET FINANCIAL POSITION		22,458,651	26,890,807

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

The Constituency financial statements were approved by NG CDFC on 29/9/2023 and signed by:


Fund Account Manager

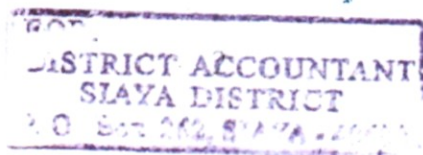

National Sub-County
Accountant


Chairman NG-CDF
Committee

AMOS OCHIENG APOLLO

JOHN MAUTI OBONSI
ICPAK M/No: 20492

GEORGE OGOLLAH ODEDE



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

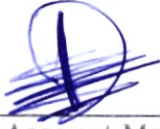
XI. Statement of Cash Flows for the Year Ended 30th June 2023

	Notes	<i>Insert Current FY</i>	<i>Insert Previous FY</i>
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	90,200,000	182,177,758
Other Receipts	3	48,944	-
Total Receipts		90,248,944	182,177,758
Payments			
Compensation Of Employees	4	4,130,341	3,309,697
Committee Expenses	5	4,470,550	4,828,100
Use Of Goods and Services	6	2,773,832	3,901,317
Transfers To Other Government Units	7	11,612,327	92,798,478
Other Grants and Transfers	8	75,768,980	55,864,444
Other Payments	10	-	-
Total Payments		98,756,030	160,738,036
Total Receipts Less Total Payments			
Adjusted For:		-	-
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	38,500
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(4,393,656)	21,439,722
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent			21,439,722
Cash & Cash Equivalent At Start Of The Year	11	26,852,307	5,451,085
Cash & Cash Equivalent At End Of The Year	11	22,458,651	26,890,807

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

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

The Constituency financial statements were approved by NG CDFC on 29/09/2023 and signed by:



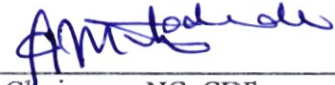
Fund Account Manager

AMOS OCHIENG APOLLO



National Sub-County
Accountant

JOHN MAUTI OBONSI
ICPAK M/No: 20492



Chairman NG-CDF
Committee

GEORGE OGOLLAH ODEDE



XII. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B		c=a+b	d	e=c-d	f=d/c %
	2022 / 2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement	2022 / 2023	2022 / 2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	151,960,174	26,852,307	2,200,000	181,012,481	117,052,307	63,960,174	
Proceeds From Sale of Assets				-	-	-	0.0%
Other Receipts		48,944		48,944	48,944	-	-
Totals	151,960,174	31,014,681	2,200,000	185,174,855	121,214,681	63,960,174.06	65.5%
Payments							
Compensation Of Employees	3,882,417	3,649,415		7,531,832	4,130,341	3,401,491	54.8%
Committee Expenses	4,470,550			4,470,550.00	4,470,550	106,000	94.0%
Use Of Goods and Services	6,323,448	234,751		6,558,199.00	2,773,832	3,784,367	42.3%
Transfers To Other Gov't Units	75,167,137	610,060	2,200,000			66,364,870	14.9%

Alego Usonga Constituency National Government Constituencies Development Fund (NCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Receipts/Payments	Original Budget A	Adjustments B		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2022 / 2023	Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	2022 / 2023	2022 / 2023		
Receipts			f				
Other Grants and Transfers	60,116,622	26,520,455		77,977,197.04	11,612,327	10,868,097	87.5%
Acquisition Of Assets							
Other Payments	2,000,000.00					2,000,000	
Funds Pending Approval**							
Totals	151,960,174	31,014,681	2,200,000	185,174,855	98,756,030	86,418,825	53.3%

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

Explanatory Notes:

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

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

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

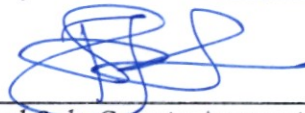
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	86,418,825
Less undisbursed funds receivable from the Board as at 30 th June 2023	63,960,173
	22,458,651
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	22,458,651

The Constituency financial statements were approved by NG CDFC on 29/09/2023 and signed by:



Fund Account Manager

Name: AMOS OCHIENG APOLLO



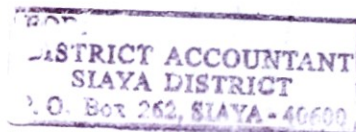
National Sub-County Accountant

JOHN MAUTI OBONSI
ICPAK M/No: 20492



Chairman NG-CDF Committee

GEORGE OGOLLAH ODEDE



XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,882,417	3,649,415		7,531,832	4,130,341	3,401,491
1.2 Committee allowances	1,768,000			1,768,000		1,768,000
1.3 Use of goods and services	3,467,193	213,051		3,680,244	2,100,000	1,580,244
2.0 Monitoring and evaluation						
2.1 Capacity building		21,700.00		21,700.00	21,700.00	
2.2 Committee allowances	2,368,000			2,368,000	3,122,662	(754,662)
2.3 Use of goods and services	3,190,805			3,190,805	2,000,020	1,190,785
3.0 Emergency						
3.1 Primary Schools	7,636,190	4,761		7,640,951	4,263,700	3,377,251

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	31,000,000.00	15,481,202.00		46,481,202.00	50,372,704.00	(3,891,502.00)
4.3 Tertiary Institutions	5,000,000.00	6,487,500.67		16,487,500.67	17,849,426.00	(1,361,925.33)
4.4 Universities	5,000,000.00					
4.5 Special needs	4,000,000.00	384,617.00		4,384,617.00	3,142,500.00	1,242,117.00
5.0 Sports						
5.1	1,722,000.00			1,722,000.00		1,722,000.00
5.2						
5.3						
6.0 Environment						
6.1 Rarieda Uyore pri School	1,300,000.00			1,300,000.00		1,300,000.00

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.2 Uyiko Uyore pri School	900,000.00			900,000.00		900,000.00
6.3 Goro Uyore pri School	750,000.00			750,000.00		750,000.00
7.0 Primary Schools Projects (List all the Projects)						
7.1						
7.2						
7.3						
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Uyoma Kobare Sec School	1,300,000.00			1,300,000.00		1,300,000.00
8.2 Ambrose Adeya Adongo	13,600,000.00			13,600,000.00		13,600,000.00
8.3 Kabura Sec School	4,900,000.00			4,900,000.00		4,900,000.00
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
9.3						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.0 Security Projects						
10.1 Sumba Ass Chief's Office	1,800,000.00			1,800,000.00		1,800,000.00
10.2 Siaya DCC'S Office	580,000.00			580,000.00		580,000.00
10.3 Siaya DCC'S Office	620,000.00			620,000.00		620,000.00
10.4 Komollo Ass. Chief's Office	140,650.00			140,650.00		140,650.00
10.5 Siaya Police Station	244,863.00			244,863.00		244,863.00
11.0 Acquisition of assets						
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						
12.0 Others						
12.1 Strategic Plan	2,000,000.00			2,000,000.00		2,000,000.00

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
12.2 Innovation Hub						
12.2						
Funds pending approval**						
Total	151,960,174.00	26,852,307.06	2,200,000.00	181,012,481.06	98,756,030.20	82,256,450.86

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2023 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NG-CDF Board	Kshs	Kshs
B 185004	7,000,000.00	-
B 185554	15,000,000.00	-
B 185308	6,000,000.00	-
B 205676	12,000,000.00	-
B 185835	5,000,000.00	-
B 185554	2,200,000.00	-
B 185308	12,000,000.00	-
B 205518	16,000,000.00	-
B 207757	15,000,000.00	-
B 140829	-	33,000,000
B 155918	-	12088879.3
B 105641	-	44,000,000
B 105724	-	22,000,000
B 128754	-	12,000,000
B 105991	-	6,000,000
B 154357	-	12,000,000
B 154253	-	18,000,000
B 140776	-	23,088,879
TOTAL	90,200,000.00	182,177,758

2. Proceeds from Sale of Assets

	<i>Insert current 2022/2023</i>	<i>Insert previous 2021/2022</i>
	Kshs	Kshs
Proceeds from Sale of Assets	-	-
Total	-	-

3. Other Receipts

	<i>Insert current 2022/2023</i>	<i>Insert previous 2021/2022</i>
	Kshs	Kshs
Interest Received	48,943.75	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	48,943.75	-

*Alego Usonga Constituency National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

4. Compensation of Employees

	<i>2022 / 2023</i>	<i>2021 / 2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,130,341	2,773,934
Total	4,130,341	2,773,934

5. Committee Expenses

	<i>2022 / 2023</i>	<i>2021 / 2022</i>
	Kshs	Kshs
Sitting allowance	2,815,600	4,824,100
Other committee expenses	1,655,450	-
Total	4,470,550	4,824,100

6. Use of Goods and services

	<i>2022 / 2023</i>	<i>2021 / 2022</i>
	Kshs	Kshs
Utilities, supplies and services	145,853.00	64,304
Communication, supplies and services	136,699.00	319,750
Domestic travel and subsistence	384,700.00	653,400
Printing, advertising and information supplies & services	-	324,680
Rentals of produced assets		-
Training expenses	343,600.00	
Hospitality supplies and services	90,500.00	486,749
Insurance costs	252,000.00	
Specialized materials and services	30,469.89	-
Office and general supplies and services	1,090,510.00	961,489
Fuel, oil & lubricants	300,000.00	100,000
Other operating expenses	251,500.00	990,945
Bank Service Commission and Charges		40,000
Routine maintenance – vehicles and other transport equipment	0	0
Routine maintenance – other assets	-	-
Total	2,773,832	3,941,317

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

Notes to The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022 / 2023	2021 / 2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	11,612,327.20	82,102,505
Transfers To Secondary Schools (See Attached List)		10,695,973
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	11,612,327.20	92,798,478

8. Other Grants and Other transfers

	2022 / 2023	2021 / 2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	50,372,704.00	32,938,273
Bursary – tertiary institutions (see attached list)	17,849,426.00	10,682,000
Bursary – special schools (see attached list)	3,142,500.00	1,000,000
Mock & CAT (see attached list)	-	82,250
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	140,650.00	2,635,769
Sports projects (see attached list)	-	733,945
Environment projects (see attached list)	-	600,000
Emergency projects (see attached list)	4,263,700.00	7,192,207
Roads projects (see attached list)	-	-
Total	75,768,980.00	55,864,444

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

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

10. Other Payments

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

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

11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022 / 2023	2021 / 2022
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity, Account No. 0970261192689 (Main account)</i>	22,458,650.72	26,852,307
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	22,458,650.72	26,852,307
11 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Malachi Magero	09/01/2016	38,500-	-	38,500-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	38,500-

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

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

Notes to the Financial Statement Continued

13A. Retention

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

13B. Gratuity

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

14. Fund Balance B/F

	<i>(1st July 2023-2)</i>	<i>(1st July 2022-1)</i>
	Kshs	Kshs
Bank accounts	26,890,807	5,412,585
Cash in hand		
Imprest		38,500
Total	26,852,307.06	5,451,085
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward		

[Provide short appropriate explanations as necessary]

15. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-38,500
Imprest issued during the year (B)	5,316,049.00	6,660,710
Imprest surrendered during the Year (C)	5,316,049.00	6,660,710
closing accounts in account receivables D= A+B-C	-	-38,500
Net changes in accounts Receivables D – A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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

Notes To the Financial Statements (Continued)

18. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
NGCDFC Staff	872,793.40	835,503
Others (<i>specify</i>)		
Total	872,793.40	835,503

19.3: Unutilized Fund (See Annex 3)

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
Compensation of employees	566,600.00	2,551,138.00
Committee expense	-	-
Use of goods and services	-	104,410.00 -
Amounts due to other Government entities (see attached list)	-	610,090.00
Amounts due to other grants and other transfers (see attached list)	-	20,120,735.00
Acquisition of assets	-	-
Other Payments (<i>specify</i>)	-	3,504,416.00
Funds pending approval	-	-
Total	566,600.00	26,890,789.00

18.4: PMC account balances (See Annex 5)

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
PMC account balances (see attached list)		12,915,386.63
Total		12,915,386.63



XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1. Laban Raymond	Clerk of Works	30/11/21	222499.4	17 months
2. Winnie Rose Ooko	Accounts Assistant	06-01-22	144355	13 months
3. Leah Atieno	Secretary	02-04-23	69696	7 months
4. Fredrick Omedo	Driver	03-01-22	159305	16 months
5. Amos Oduor	Security Officer	03-01-22	132338	16 months
6. Beatrice Atieno	Cleaner	02-04-23	52080	7 months
7. Benson Ouma	Security Officer II	02-04-23	52080	7 months
8. Carene Ayieko	Records Management Officer	03-01-23	40440	5 months
Sub-Total			872793.4	
Grand Total			872793.4	

*Alego Usonga Constituency National Government Constituencies Development Fund (NGCDF)
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees			2,551,138	
Use of goods & services			104,410	
Transfer to primary School			610,060	
Transfer to secondary School			30	
Sub-total			3,265,638	
Amounts due to other grants and other transfers				
Bursary - Secondary			14,074,505	
Bursary - Tertiary			4,039,818	
Bursary Special			2,000,000	
Sub-Total			20,120,753	
Acquisition of assets				
Others (<i>specify</i>)				
Innovation hub			3,504,416	
Sub-Total			3,504,416	
Funds pending approval				
Grand Total			26,890,807	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	750,000			750,000
Buildings and structures	35,412,540			35,412,540
Transport equipment	10,980,068			10,980,068
Office equipment, furniture and fittings	2,095,048			2,095,048
ICT Equipment, Software and Other ICT Assets	1,632,000			1,632,000
Other Machinery and Equipment	411,600			411,600
Heritage and cultural assets				
Intangible assets				
Total	51,281,256			51,281,256

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)
REF:OAG/KSM/NGCD F/ALEGO- USONGA/2021-2022	Scrutiny of the asset's Ownership documents revealed that the entity has three tractors with registration details. KAV 664Q, KAV 390B AND KAV 308F, However the whereabouts of the three mentioned tractors could not be traced and therefore it is still not possible to ascertain whether they are still in use and in possession of the Constituency.	<i>The three tractors KAV 664Q, KAV 390B and KAV 308F were kept grounded and available for easy disposal at the Siaya Municipal Yard. Find photos attached – Appendix 10</i>	Resolved	
REF:OAG/KSM/NGCD F/ALEGO- USONGA/2021-2022	Included in the fixed assets register is two motor cycles with registration details of KAV134W and GK A181Z which are grounded and are unfunctional. Further, included in the same asset register is a grounded motor vehicle with registration details of GK A 456T which is also grounded and unused.	<i>There are correspondence pertaining to the motor vehicle for disposal awaiting for the procurement to form a disposal committee.</i>	Resolved	
REF:OAG/KSM/NGCD F/ALEGO- USONGA/2021-2022	The statement of financial position reflects cash and bank balances of Kshs.26,852,307 during the year under	<i>All the stale cheques has been replaced to needy students as</i>	Resolved	

*Alego Usonga Constituency National Government Constituencies Development Fund (NGCCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																								
	<p>review. Included in the bank reconciliation statements as at 30 June 2022 are cheque payments in the year amount to Kshs.171,950 relating to payment of bursaries. However, these cheques have not been cleared by the bank as at 30 June 2022 and therefore rendered stale as shown below;</p> <table border="1" data-bbox="683 1081 1137 1664"> <thead> <tr> <th>Cheque</th> <th>payee</th> <th>amount</th> </tr> </thead> <tbody> <tr> <td>8591</td> <td>29/06/21 Comm of VAT</td> <td>65,450</td> </tr> <tr> <td>10039</td> <td>18/05/22 Ambira high</td> <td>80,000</td> </tr> <tr> <td>10066</td> <td>25/05/22 Kabete Nat Poly</td> <td>5,000</td> </tr> <tr> <td>10139</td> <td>25/05/22 Bishop Okoth Ojola</td> <td>5,000</td> </tr> <tr> <td>10201</td> <td>20/06/22 KMTC Mombasa</td> <td>6,500</td> </tr> <tr> <td>10202</td> <td>20/06/22 Bishop Okoth Mbaga</td> <td>10,000</td> </tr> <tr> <td colspan="2">Total</td> <td>171,950</td> </tr> </tbody> </table>	Cheque	payee	amount	8591	29/06/21 Comm of VAT	65,450	10039	18/05/22 Ambira high	80,000	10066	25/05/22 Kabete Nat Poly	5,000	10139	25/05/22 Bishop Okoth Ojola	5,000	10201	20/06/22 KMTC Mombasa	6,500	10202	20/06/22 Bishop Okoth Mbaga	10,000	Total		171,950	<p>evident in the Bank Reconciliation statement. See Appendix 9.</p>		
Cheque	payee	amount																										
8591	29/06/21 Comm of VAT	65,450																										
10039	18/05/22 Ambira high	80,000																										
10066	25/05/22 Kabete Nat Poly	5,000																										
10139	25/05/22 Bishop Okoth Ojola	5,000																										
10201	20/06/22 KMTC Mombasa	6,500																										
10202	20/06/22 Bishop Okoth Mbaga	10,000																										
Total		171,950																										
<p>REF:OAG/KSM/NGCD F/ALEGO- USONGAI/2021-2022</p>	<p>Review of the expenditure schedules availed for audit verification revealed that total imprest accounted by Fund Account Manager was Kshs 7,047,867 during the year under review. It was noted that</p>	<p>The Management has noted Audit concerns on Cash Payment and the Fund Manager will advise the Committee accordingly.</p>	<p>Resolved</p>																									

*Alego Usonga Constituency National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	substantial expenditure from the imprests were payments of committee members allowances paid through cash while other payments were used for other miscellaneous expenditures related to office work			
REF:OAG/KSM/NGCD F/ALEGO-USONGA/2021-2022	<p>The statement of receipts and payments reflects other grants and transfers of Kshs.55,864,444 during the year under review. Sampled bursary payments of Kshs.40,045,788 revealed that bursary expenditure of Kshs 25,068,967 disbursed to various students was not supported by acknowledgement receipts or receipts confirming that the funds were received by the host schools as per Appendix 3.</p> <p>Further, included in the other grants and transfers is sports projects expenditure of Kshs.733,945 which reflects expenditure on sports for purchase of sports items, however, the management has not provided any documents to show how the items were distributed to the concerned teams.</p>	<p><i>The management have Bursary acknowledgement receipts for cheques collected by individuals. However, some cheques were distributed through postal corporation and the management is yet to receive acknowledgement receipt from recipient institutions. Find attached postal receipts. See Appendix 8</i></p>	Resolved	
REF:OAG/KSM/NGCD	The statement of receipts and payments		Resolved	

Alego Usonga Constituency National Government Constituencies Development Fund (NGC)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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)												
F/ALEGO-USONGA/2021-2022	<p>reflects transfers to other Government entities of Kshs 92,798,478 during the year under review representing funds disbursed to various schools for projects implementation. Sampled projects worth Kshs.70,230,634 were subjected to physical verification, out of which projects worth Kshs 19,395,285 had various audit exceptions among them inadequate workmanship as analyzed in appendix 2;</p> <p>Also noted was that sampled projects of Kshs 26,679,706 were awarded to contractors without valid tax compliance certificates as shown below;</p> <table border="1" data-bbox="577 959 1160 1430"> <thead> <tr> <th>School</th> <th>Project</th> <th>Amount</th> <th>Amount-Kshs</th> </tr> </thead> <tbody> <tr> <td>Wangchieng Primary school</td> <td>Renovation of one classroom</td> <td>Frajoe Limited</td> <td>721,632</td> </tr> <tr> <td>Aluny Primary School</td> <td>Renovation of one classroom</td> <td>Faja Investments</td> <td>838,250</td> </tr> </tbody> </table>	School	Project	Amount	Amount-Kshs	Wangchieng Primary school	Renovation of one classroom	Frajoe Limited	721,632	Aluny Primary School	Renovation of one classroom	Faja Investments	838,250			
School	Project	Amount	Amount-Kshs													
Wangchieng Primary school	Renovation of one classroom	Frajoe Limited	721,632													
Aluny Primary School	Renovation of one classroom	Faja Investments	838,250													

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

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)
	Aserere Primary School	Renovation of 2 classrooms	Mama Rozy Investment Limited	1,160,992	Invalid tax compliance certificate		
	Segere Primary school	Renovation of 4 classrooms	Labriens Interior Limited	1,678,640	Invalid tax compliance certificate		
	Karapul Primary school	Construction of one-story classroom	Benelli Engineering services limited	22,280,192	Invalid tax compliance certificate		
	Total			26,679,706			
REF:OAG/KSM/NGCD F/ALEGO-USONGA/2021-2022	The statement of receipts and payments reflects use of goods and services balance of Kshs 8,765,417 during the year under review. Included in the balance is committee allowance of Kshs 4,824,100 paid to Constituency Development committee as allowances whose income tax of Kshs 1,447,230 was not deducted from the allowances				The management taxed committee members' allowances. Find attached tax receipts.	Resolved	

*Alego Usonga Constituency National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and remitted to Kenya Railway Authority (KRA).			


 ALEGO USONGA NGCDF
 AMOS OCHIENG APOLLO
 ACCOUNT MANAGER
 Fund Account Manager.
 29 SEP 2023
 P. O. BOX 54-40000,
 SIAYA

