

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	DAY: WEDNESDAY
TABLED BY:	DEPUTY MAJORITY LEADER
CLERK AT THE TABLE:	FINLAT MURIUKI

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**THE AUDITOR-GENERAL**

ON

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

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



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**BUMULA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

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**1. Acronyms and Abbreviations**

AIA – Appropriation In Aid

AIE – Authority to Incur Expenditure

CEO – Chief Executive Officer

DCC – Deputy County Commissioner

FAM – Fund Account Manager

FY– Financial Year

IPSAS – International Public Sector Accounting Standards.

NGCDF – National Government Constituency Development Fund

PFM – Public Finance Management

PMC – Project Management Committee

## **2. 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 Bumula Constituency NGCDF day-to-day management is under the following key organs:

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

**Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Philip Simiyu
2.	Sub-County Accountant	Samuel Muyoma
3.	Chairman NGCDFC	Powell Silisisi
4.	Member NGCDFC	Joseph Watula

**(c) Fiduciary Oversight Arrangements**

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

P.O. Box 36-0200  
NG-CDF Building  
Bumula Sub County Headquarters  
Bungoma, KENYA

**(e) Bumula Constituency NGCDF Contacts**

Telephone: (254) 25779127  
E-mail: [cdfbumula.go.ke](mailto:cdfbumula.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(f) Bumula Constituency NGCDF Bankers**

Equity Bank  
Bungoma Branch  
P.O.Box 2450-50200  
Bungoma

**(g) Independent Auditors**

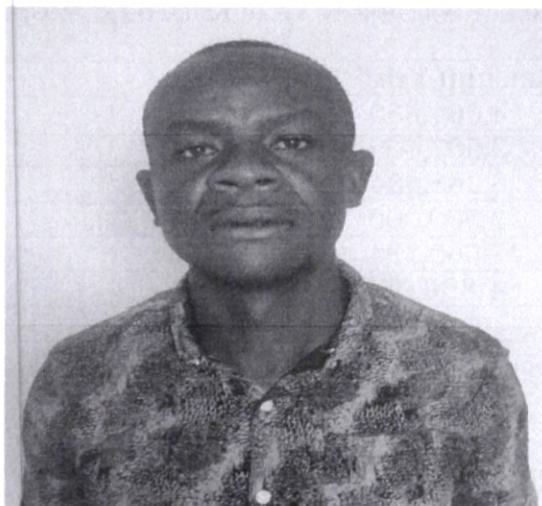
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

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



**3. NG-CDFC Chairman’s Report**

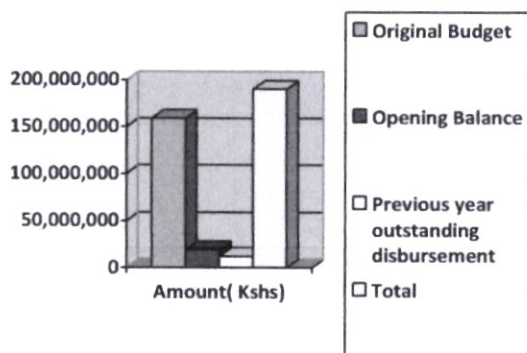


*Mr. Powell Wangila Silisisi.*

I am pleased to present the financial statements for Bumula NGCDF for the financial year 2022-2023 in line with the requirements of the PFM Act 2012.

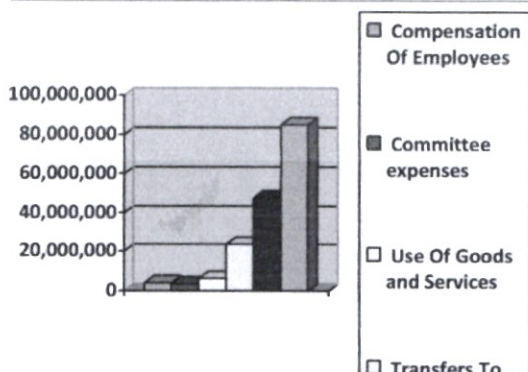
The constituency had an original budget of Kshs. **158,832,745** (one hundred and fifty eight million, eight hundred and thirty two thousand and seven hundred and forty five shillings only), the opening balance at the start of the year was Kshs. **19,275,310** (Nineteen million, two hundred and seventy five thousand and three hundred and ten shillings only) and the previous year outstanding disbursements amounted to Kshs. **12,088,879** (Twelve million, eighty eight thousand and eight hundred and seventy nine shillings only)), making a final budget of Kshs. **190,196,934** (One hundred and ninety million, one hundred and ninety six thousand, and nine hundred and thirty four shillings only) as presented below.

Description	Amount( Kshs)
Original Budget	158,832,745
Opening Balance	19,275,310
Previous year outstanding disbursement	12,088,879
<b>Total</b>	<b>190,196,934</b>



Out of this budget, the constituency received a total of Kshs. 88,900,000 (Eighty eight million, and nine hundred thousand shillings only) from the NGCDF Board, thus available expendable amount was Kshs.108, 175,310( One hundred and eight million, one hundred and seventy five thousand, and three hundred and shillings only), and the constituency was able to spent Kshs. **84,896,053**, as presented below:

Description	Amount( Kshs)
Compensation Of Employees	4,064,630
Committee expenses	3,502,605
Use Of Goods and Services	6,268,484
Transfers To Other Government Units	23,500,000
Other Grants and Transfers	47,560,334
<b>Total</b>	<b>84,896,053</b>



The Bumula NG-CDF has all along strived to promptly disburse funds to earmarked projects. Hence progress has been made in the following areas:

1. Many needy students attaining their education dreams through bursary schemes.
2. Putting up of quality education and security infrastructure.
3. Environmental conservation, HIV/AIDS awareness campaigns, drugs and substance abuse sensitization in the constituency.

The following are some of the projects funded by Bumula NG-CDF:

Administration block at St. Teresas Kabula Boys secondary school meant to house 11 department resource centre and staff holding the capacity of 300 people.



Tunya Primary School-Construction of 3 classrooms and an office

However, this has not been without challenges as the funds available are less than the needs, slow project completion due to piecemeal funding. Nonetheless, we have tried to address the shortcomings by sticking to our strategic plan and ensuring available funds are prudently managed.

Finally we appreciate the NG-CDF in its role of alleviating poverty at the grassroots.

.....  
**Powell Wangila Silisis**  
**CHAIRMAN NGCDF COMMITTEE**

#### **4. Statement of Performance against Predetermined Objectives for FY2022/2027**

##### **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 ***Bumula Constituency 2022-2027*** plan are 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

**Progress on attainment of Strategic development objectives**

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

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2022/23 -we increased number of classrooms from 52 to 78. - Bursary beneficiaries at all levels were as per the attached schedules
Education	To be among the top performing constituencies in both academic and co-curriculum performance at all levels of education.	Improved scores in the national examinations and excellence in sports and other extra curricula activities	number of students transiting from primary to secondary schools and from secondary schools to higher institutions of learning	-In 2022-23 F/Y we completed the construction of 28 classrooms in 10 schools and renovation of 13 classrooms in 4 schools and completion of 1 administration block in 1 school.
	To increase the transition rates from primary all the way to tertiary levels	Increase in the number of students graduating from tertiary institutions	number of students transiting from primary to secondary schools and from secondary schools to higher institutions of learning	-In 2022-2023 F/Y we completed the construction of 28 classrooms in 10 schools and renovation of 13 classrooms in 4 schools and completion of 1 administration block in 1 school.
	To improve infrastructure in all schools to a modern and child/student friendly learning	Increase in number of modern structures in schools across the	Number of modern learning blocks	-In 2022-2023 F/Y we completed the construction of 28 classrooms in 10 schools and renovation of 13

Constituency Program	Objective	Outcome	Indicator	Performance
	environment.	constituency		classrooms in 4 schools and completion of 1 administration block in 1 school. Amongst them were modern tuition blocks at Nakhwana primary, Wacholi primary and Nangata primary
Security	To curb insecurity within the constituency	Decrease in number of insecurity cases reported in the constituency	Construction of police houses and offices and public administration offices	In 2022-23 F/Y we completed construction of 11 residential houses in 2 security units and a modern administrative office
Environment	To train constituents on water harvesting technologies and management	Increase in the number of public institutions with enough clean water	Installation of water harvesting facilities	In 2022-23 we did mapping of 10 public institutions for installation of water harvesting equipment and planting of tree seedlings in 13 public institutions.
Sports	To have a sporty constituency with improved sporting environment.	Increase in the number of youths participating in sports events	Increased number of youths participating in sporting activities	In 2022-23 , we conducted a youth football tournament and rewarded the winning teams with uniforms and trophies
Disaster Management	To create awareness on drug and substance abuse	Decrease in number of constituents abusing drugs and substances	Decrease in number of constituents abusing drugs and substances	In 2022-23 F/Y we sensitized the public on the effects of drugs and substances abuse during our public barazas

## 5. Governance Statement

### 4.1 Appointment of NGCDF Members

The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).

- a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
  - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
  - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
  - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
  - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
  - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
  - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
  - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
  - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
  - j. Applications are received at the NG-CDF office and recorded in the application register.
  - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
  - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
  - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
  - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees
- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazzement
  - iii. Upon gazzement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

#### **4.2 NG-CDFC Handing Over Processes**

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

#### **4.3 Removal of members is as in the act 2015 section 13, a, b,c,d,e f and g**

‘A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

#### **4.4 Roles and function of the committee**

- Build the capacity of PMCs and sensitise the community on operations of the fund
- Consider project proposals from all wards in the constituency
- Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- Consult with relevant line ministries in the implementing the projects
- Ensure adequate funding of the proposed projects
- Ensure project reports are prepared and forwarded to the board
- Submit financial reports to the board within stipulated time

#### **4.5 Induction and Training**



The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

#### **4.6 Meetings**

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs 5,000 for members and 7000 for the chairman .

#### **4.7 Ethics and Conduct**

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, The conduct of members is also the act as some of the reasons for removing a member from the committee

#### **4.8 Risk Management**

Risk management is a tool by the board to gauge on the risks that the constituency goes though which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

## **6. Environmental and Sustainability Reporting**

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

- a. **Education and Training:** Bumula 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 22/23has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

Bumula constituency allocated funds for planting of trees in 14 schools, 2 schools from each ward. These tree planting and nurturing activities will be carried out by the learners.

In our training programs and sports activities we have incorporated emerging issues and are inclusive and not limited to drugs and substance abuse that help in creating awareness on the dangers of drug abuse. We have also assisted in construction police stations and public administration units which are used for correctional purposes.

.During our sporting activities we sensitize the youth and the communities at large on the importance of tree planting and environmental conservation.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Bumula 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. Bumula 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-**

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

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

*Bumula* 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.

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



.....  
**Philip Simiyu**  
**Fund Account Manager.**

## **7. 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-Bumula 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 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-Bumula 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- Bumula 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 Bumula 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

**Bumula Constituency**

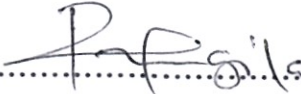
**National Government Constituencies Development Fund (NGCDF)**

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


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- Bumula Constituency financial statements were approved and signed by the Accounting Officer on 19/9/2023

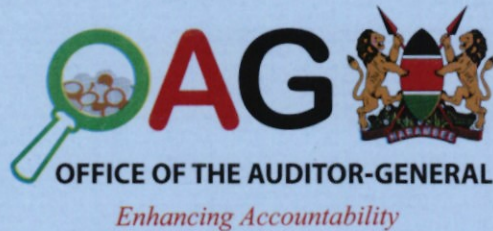


Powell Wangila Silisis  
Chairman – NGCDF Committee



Philip Simiyu  
Fund Account Manager

# REPUBLIC OF KENYA



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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bumula Constituency set out on pages 1 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2023, the statement of

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



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 effects 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 - Bumula 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Unsupported Expenditure on Emergency Projects**

The statement of receipts and payments reflects an amount of Kshs.47,560,334 in respect of other grants and transfers which includes Kshs.4,947,654 in respect to emergency projects as disclosed in Note 8 to the financial statements. Out of the amount, Kshs.2,610,000 and Kshs.2,000,000 were paid for supply and delivery of 174 bags and 250 bags of beans and maize respectively to primary schools as an emergency hunger mitigation measure. However, the amounts were not supported by delivery notes, inspection and acceptance certificates and distribution lists detailing the primary schools to which they were issued.

In the circumstances, the accuracy and completeness of the emergency expenditure totalling Kshs.4,610,000 could not be confirmed.

#### **2. Cash and Cash Equivalents - Stale Cheques**

The statement of assets and liabilities and as disclosed in Note 11A to the financial statements reflect a balance of Kshs.23,798,257 in respect of cash and cash equivalents. However, the bank reconciliation statement for the month of June, 2023 includes un-presented stale cheques totalling Kshs.75,772. No satisfactory explanation was provided on why the cheques had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.23,798,257 could not be confirmed.

#### **3. Unsupported Prior Year Adjustments**

The statement of assets and liabilities reflects a prior year adjustments balance of Kshs.519,000 which, as disclosed in Note 16 to the financial statements, relates to accounts payables. However, the nature, purpose and supporting journals for the adjustments were not provided to support the adjustment.

In the circumstances, the accuracy of the prior year adjustments balance of Kshs.519,000 could not be confirmed.

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

Note 18.4 to the financial statements reflects an amount of Kshs.3,593,051 in respect of Project Management Committee (PMC) account balances. The amount comprises of balances held by Project Management Committees in fifty-seven (57) bank accounts as disclosed in Annex 5. However, cash books, bank statements, bank confirmation certificates and bank reconciliation statements were not provided to support the balances. Further, Annex 5 reflects balances held in thirty-six (36) bank accounts totalling Kshs.1,163,459 which had no movement during the year. No explanation was provided on the status of the projects that were being implemented by the specific Project committees or why the funds were not returned to the Constituency main account for the completed projects.

In the circumstances, the accuracy, completeness and existence of the PMC account balances of Kshs.3,593,051 could not be confirmed.

#### **5. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.47,560,334 which as disclosed in Note 8 to the financial statements, includes bursary payments amounting to Kshs.22,533,500, Kshs.12,786,500 and Kshs.484,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.35,804,000 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 - Bumula Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.190,196,934 and Kshs.108,175,310 respectively resulting to an under-funding of Kshs.82,021,624 or 43% of the budget. However, the Fund spent an amount of Kshs.84,896,053 against actual receipts of Kshs.108,175,310 resulting to an under-utilization of Kshs.23,279,257 or 22% of the actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matter**

The audit report for the previous year highlighted several issues in respect of the report on the financial statements and report on lawfulness and effectiveness in use of public resources. Management's report on progress made in resolving the issues indicates that the issues relating to the financial statements had not been resolved as at 30 June, 2023 and no satisfactory explanation was given for the delay in resolving the issues.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Unsupported Renovations in Tulumba Primary School**

The statement of receipts and payments reflects an amount of Kshs.23,500,000 in respect of transfers to other Government units which includes Kshs.13,200,000 in respect to transfers to primary schools as disclosed in Note 7 to the financial statements. The amount further, includes Kshs.1,000,000 transferred to Tulumba Primary School for renovation of three classrooms. However, a signed contract and letter of acceptance in respect of the project were not provided for audit review.

In addition, physical verification carried out in the month of March, 2024 revealed that although the classrooms were renovated, most of the window panes had fallen off while the floor had huge gaping holes, a sign of poor workmanship.

In the circumstances, value for money may not have been realized from the expenditure of Kshs.1,000,000.

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

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease its 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

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

**Nairobi**

**20 June, 2024**

**Bumula Constituency**

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

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	88,900,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>88,900,000</b>	<b>170,088,879</b>
<b>Payments</b>			
Compensation Of Employees	4	4,064,630	4,481,521
Committee expenses	5	3,502,605	3,600,000
Use Of Goods and Services	6	6,268,484	6,538,180
Transfers To Other Government Units	7	23,500,000	105,522,200
Other Grants and Transfers	8	47,560,334	51,470,402
Acquisition Of Assets	9	-	-
Other Payments	10	-	-
<b>Total Payments</b>		<b>84,087,373</b>	<b>171,610,303</b>
<b>Surplus/(Deficit)</b>		<b>4,003,947</b>	<b>(1,521,424)</b>

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

The Constituency financial statements were approved by the NGCDFC on 19/9/ 2023 and signed by:



Fund Account Manager

Philip Simiyu



National Sub-County  
Accountant

Samuel Muyoma  
ICPAK M/No:



Chairman NG-CDF  
Committee

Powell Wangila Silisili

*Bumula Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

10. Statement of Assets and Liabilities As At 30th June, 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	11A	23,798,257	19,275,310
Cash Balances (Cash at Hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>23,798,257</b>	<b>19,275,310</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets</b>		<b>23,798,257</b>	<b>19,275,310</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>23,798,257</b>	<b>19,275,310</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	19,275,310	20,265,734
Prior Year Adjustments	16	519,000	531,000
Surplus/Deficit for The Year		4,003,947	(1,521,424)
<b>Net Financial Position</b>		<b>23,798,257</b>	<b>19,275,310</b>

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


The Constituency financial statements were approved by NG CDFC on 19/9/2023 and signed by:

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

Philip Simiyu

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

Samuel Muyoma  
ICPAK M/No:

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

Powell Wangila Silisisi



**Bumula Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****11. Statement of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	88,900,000	170,088,879
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>88,900,000</b>	<b>170,088,879</b>
<b>Payments</b>			
Compensation Of Employees	4	4,064,630	4,481,521
Committee Expenses	5	3,502,605	3,600,000
Use Of Goods and Services	6	6,268,484	6,536,180
Transfers To Other Government Units	7	23,500,000	105,522,200
Other Grants and Transfers	8	47,560,334	51,470,402
Other Payments	10	-	-
<b>Total Payments</b>		<b>84,087,373</b>	<b>171,610,303</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:			
Prior Year Adjustments	16	519,000	531,000
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>4,522,947</b>	<b>(990,424)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
Net Increase In Cash And Cash Equivalent		<b>4,522,947</b>	<b>(990,424)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>11</b>	<b>19,275,310</b>	<b>20,265,734</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>11</b>	<b>23,798,257</b>	<b>19,275,310</b>

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

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

The Constituency financial statements were approved by NG CDFC on 19/9/2023 and signed by:



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**Fund Account Manager**

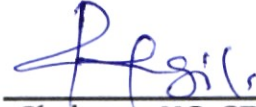
**Philip Simiyu**



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**National Sub-County  
Accountant**

**Samuel Muyoma**  
ICPAK M/No:



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**Chairman NG-CDF  
Committee**

**Powell Wangila Silisisi**

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	158,832,745	19,275,310	12,088,879	190,196,934	108,175,310	82,021,624	57%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	0%
<b>TOTAL RECEIPTS</b>	<b>158,832,745</b>	<b>19,275,310</b>	<b>12,088,879</b>	<b>190,196,934</b>	<b>108,175,310</b>	<b>82,021,624</b>	<b>57%</b>
PAYMENTS							
Compensation of Employees	5,019,600	205,729		5,225,329	4,064,630	1,160,699	78%
Committee expenses	4,257,983	2,100,000	16,395	6,374,378	3,502,605	2,871,774	55%
Use of goods and services	4,935,004	2,281,739		7,216,743	6,268,484	948,259	87%
Transfers to Other Government Units	65,771,439	6,500,000	6,391,854	78,663,293	23,500,000	55,163,293	30%
Other grants and transfers	53,080,444	8,104,841	1,280,630	56,465,915	47,560,334	8,905,581	84%
Acquisition of Assets	6,888,275			6,888,275	-	6,888,275	0%
Other Payments	1,580,000			7,580,000			0%
Unapproved	17,300,000	83,000.00	4,400,000				0%

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Funds/unallocated				21,783,000.00	-	21,783,000	
<b>TOTAL</b>	<b>158,832,745</b>	<b>19,275,310</b>	<b>12,088,879</b>	<b>190,196,934</b>	<b>84,896,053</b>	<b>105,300,881</b>	<b>45%</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.**

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

Compensation of employees was under utilized due to late employment

Transfers to Other Government Units was under utilized due to late disbursement of funds

Other grants and transfers was under utilized due to late disbursement of funds

Acquisition of Assets was not utilized because the money was not disbursed.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	105,300,881
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	82,021,624
	23,279,257
Increase/ (decrease) Accounts payable	-
(Decrease)/ Increase Accounts Receivable	-

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

Add/Less Prior Year Adjustments	519,000
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	23,798,257

The Constituency financial statements were approved by NG CDFC on 19/9/ 2023 and signed by:



Fund Account Manager

Philip Simiyu



National Sub-County Accountant

Samuel Muyoma  
ICPAK M/No:



Chairman NG-CDF Committee

Powell Wangila Silisisi

**13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> 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
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	5,019,600	205,729		5,225,329	4,064,630	1,160,699
1.2 Committee allowances	1,248,000	2,100,000		3,348,000	3,502,605	(154,605)
1.3 Use of goods and services	3,219,004	2,281,739		5,500,743	6,268,484	(767,741)
	<b>9,486,604</b>	<b>4,587,469</b>		<b>14,074,073</b>	<b>13,835,719</b>	<b>238,354</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,809,983		16,395	1,826,378	-	1,826,378
2.2 Committee allowances	1,200,000			1,200,000		1,200,000
2.3 Use of goods and services	1,716,000			1,716,000		1,716,000
	<b>4,725,983</b>		<b>16,395</b>	<b>4,742,378</b>		<b>4,742,378</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	4,947,654		30,630	4,978,284	4,947,654	30,630

**Bumula 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				-		-
3.5 Unutilised	2,688,536			2,688,536		2,688,536
<b>Total</b>	<b>7,636,190</b>		<b>30,630</b>	<b>7,666,820</b>	<b>4,947,654</b>	<b>2,719,166</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	300,000			300,000	484,000	(184,000)
4.2 Secondary Schools	19,050,000	96,161		19,146,161	22,533,500	(3,387,339)
4.3 Tertiary Institutions	20,050,000			20,050,000	12,786,500	7,263,500
4.4 Universities						
4.5 Social Security	600,000	1,200,000	600,000	2,400,000		2,400,000
<b>Total</b>	<b>40,000,000</b>	<b>1,296,161</b>	<b>600,000</b>	<b>41,896,161</b>	<b>35,804,000</b>	<b>6,092,161</b>
<b>5.0 Sports</b>						
5.1 Constituency Sports	2,876,654			2,876,654		

**Bumula 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			
5.2Regional Sports	300,000			300,000		
<b>Total</b>	<b>3,176,654</b>			<b>3,176,654</b>		
<b>6.0 Environment</b>						
Syekumulo primary school	226,900			226,900		
Namaika primary school	226,900			226,900		
Maraba primary school	226,900			226,900		
Lubunda primary school	226,900			226,900		
Sirende primary school	226,900			226,900		
Siboti primary school	226,900			226,900		
Muanda secondary	226,900			226,900		
Lumboka primary school	226,900			226,900		
St. Jude Nabuyeywe primary	226,900			226,900		
Lwanja primary	226,900			226,900		
St. Elizabeth Malindi secondary	226,900			226,900		
Mukhuma primary	226,900			226,900		



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			
Kimaeti primary school	226,900			226,900		
Nakhwana primary school	226,900			226,900		
Environment		808,680	650,000	1,458,680		
<b>Total</b>	<b>3,176,600</b>	<b>808,680</b>	<b>650,000</b>	<b>4,635,280</b>		
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Bwaliro primary school	1,000,000					1,000,000
Khasoko primary	1,000,000					1,000,000
Lubunda primary school	1,000,000					1,000,000
Malinda primary school	1,000,000					1,000,000
Wamunyiri primary school	1,000,000					1,000,000
Kabula primary school	500,000			500,000		500,000
Talitia primary school	500,000			500,000		500,000
Naburereya primary school	500,000			500,000		500,000

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					
Sioya primary school	1,000,000		1,000,000		1,000,000
Mukhuma primary school	500,000		500,000		500,000
Lugusi primary school	299,845		299,845		299,845
Machwele primary school	500,000		500,000		500,000
Mwomo DEB primary school	800,000		800,000	800,000	-
Mwomo DEB primary school	500,000		500,000	500,000	-
Kisioyi ERSF primary school	800,000		800,000	800,000	-
Ngoli primary school	500,000		500,000		500,000
Tunya primary school	500,000		500,000		500,000
Mayanja primary school	1,000,000		1,000,000		1,000,000
Masielo primary school	500,000		500,000		500,000
Mukwa primary school	471,594		471,594		471,594
Netima primary school	500,000		500,000		500,000
Miluki primary school	500,000		500,000		500,000

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			
Nandika primary school	800,000			800,000	800,000	-
Nandika primary school	500,000			500,000		500,000
Bisuche primary school	800,000.00			800,000		800,000
Khabusi primary school	800,000			800,000		800,000
Kisawayi primary school	1,900,000			1,900,000	1,500,000	400,000
Khelela primary school	4,000,000			4,000,000		4,000,000
Lunao primary school	1,000,000			1,000,000		1,000,000
Masuno primary school	800,000			800,000		800,000
Musiya primary school	1,000,000			1,000,000		1,000,000
Syekumulo primary school	2,000,000			2,000,000	1,000,000	1,000,000
Bumula FYM primary school	500,000			500,000		500,000
Wesimikha primary school	1,000,000			1,000,000		1,000,000
Bitobo primary school	1,000,000			1,000,000		1,000,000
Nakalila primary school	1,000,000			1,000,000	1,000,000	-

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			
Bukirimo primary school	1,000,000			1,000,000		1,000,000
Mwiyenga ACK primary school	500,000			500,000		500,000
Nakhwana primary school	500,000			500,000		500,000
Tulukuyi primary school	500,000			500,000		500,000
Kitabisi primary school	500,000			500,000		500,000
Napara ACK primary school	800,000			800,000	800,000	-
Tulumba primary school	1,000,000			1,000,000	1,000,000	-
Kibachenje primary school	800,000			800,000		800,000
Namatelena primary	1,000,000			1,000,000		1,000,000
Sikata primary school	1,000,000			1,000,000		1,000,000
Kimaturi primary school	500,000			500,000		500,000
Lumboka primary school	1,000,000			1,000,000		1,000,000
Muanda RC primary school	1,000,000			1,000,000	1,000,000	-
Khayo primary	800,000			800,000		800,000

**Bumula 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			
Syekumulo primary	-	1,000,000		1,000,000	1,000,000	-
Malinda primary	-	1,000,000		1,000,000	1,000,000	-
Kibachenje primary	-	1,000,000		1,000,000	1,000,000	-
Musakasa primary	-	1,000,000		1,000,000	1,000,000	-
Namanze primary	1,000,000			1,000,000		
<b>Total</b>	<b>43,871,439</b>	<b>4,000,000</b>		<b>46,871,439</b>	<b>13,200,000</b>	<b>33,671,439</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Mungore boys secondary school	1,100,000			1,100,000		1,100,000
Remwa secondary school	2,000,000			2,000,000		2,000,000
Nandika secondary school	1,600,000			1,600,000		1,600,000
Bisuche secondary school	800,000			800,000	300,000	500,000
Bisuche secondary school	300,000			300,000		300,000
Chiliba secondary school	1,000,000			1,000,000		1,000,000
Napara secondary school	2,000,000					

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			
				2,000,000		2,000,000
Muanda secondary school	7,500,000			7,500,000	7,500,000	-
Kabubero Secondary school	500,000			500,000		500,000
Bukirimo secondary			741,854	741,854		741,854
Kabula secondary			3,900,000	3,900,000		3,900,000
Ng'oli secondary			1,750,000	1,750,000		1,750,000
Namatotoa sec		1,000,000		1,000,000	1,000,000	-
Nandika secondary school		1,500,000		1,500,000	1,500,000	-
<b>Total</b>	<b>16,800,000</b>	<b>2,500,000</b>	<b>6,391,854</b>	<b>25,691,854</b>	<b>10,300,000</b>	<b>15,391,854</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
Tulumba TTI	3,500,000			3,500,000		3,500,000
Bumula KMTC	2,600,000			2,600,000		2,600,000
<b>Total</b>	<b>6,100,000</b>		-	<b>6,100,000</b>	-	<b>6,100,000</b>

**Bumula 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			
<b>10.0 Security Projects</b>						
Bumula police	1,091,000			1,091,000		1,091,000
Bumula police	500,000			500,000		500,000
Mungore chief's office	500,000			500,000		500,000
<b>Total</b>	<b>2,091,000</b>			<b>2,091,000</b>		<b>2,091,000</b>
<b>11.0 Acquisition of assets</b>						
Renovation of NG-CDF office	2,000,000			2,000,000		2,000,000
NG-CDF office	1,138,275			1,138,275		1,138,275
Purchase of Motor cycle-Yamaha	250,000			250,000		250,000
<b>Total</b>	<b>3,388,275</b>			<b>3,388,275</b>		<b>3,388,275</b>
<b>12.0 Others</b>						
Bumula Constituency NG-CDF Strategic Plan	3,500,000			3,500,000		3,500,000
Constituency Oversight Committee Expenses	864,000			864,000		864,000
Catering services(receptions), Accommodation, Gifts, Food and Drinks	466,000			466,000		466,000

**Bumula 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		
Remuneration of Instructors and Contract Based Training Services	250,000			250,000	250,000
Railway junction road		3,000,000		3,000,000	-
Bitobo junction road		3,000,000		3,000,000	-
<b>Total</b>	<b>5,080,000</b>	<b>6,000,000</b>	<b>-</b>	<b>11,080,000</b>	<b>5,080,000</b>
<b>Funds pending approval**</b>					
Tulukuyi secondary			2,100,000	2,100,000	2,100,000
Nangata secondary			2,300,000	2,300,000	2,300,000
Khabusi primary	600,000		600,000	600,000	600,000
Khayo primary	800,000		800,000	800,000	800,000
Bumula FVM primary	1,000,000		1,000,000	1,000,000	1,000,000
Kibachenje primary school	800,000		800,000		800,000
Burangasi primary	800,000		800,000		800,000
Lubunda primary	900,000		900,000		900,000
Khayo secondary	500,000		500,000		500,000
Sikinga secondary	800,000		700,000		700,000
Namaika secondary	2,100,000		2,100,000		2,100,000



**Bumula 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			
Syekumulo secondary	1,000,000			1,000,000		1,000,000
Kimatuni secondary	800,000			900,000		900,000
Wamunyiri secondary	800,000			800,000		800,000
Bumula KMTC	2,400,000			2,400,000		2,400,000
<b>Total</b>	<b>13,300,000</b>					
AIA		83,000		83,000		83,000
<b>Total</b>	<b>158,832,745</b>	<b>19,275,310</b>		<b>190,196,934</b>	<b>84,087,373</b>	<b>105,300,881</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

#### **14. 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-Bumula Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

##### **3. Reporting Currency**

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

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

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

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

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Significant Accounting Policies continued**

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

***Significant Accounting Policies continued***

**6. Cash and Cash Equivalent.**

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

***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

***Significant Accounting Policies Continued***

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 185022	7,000,000	
AIE NO. B 206225	21,900,000	
AIE NO. B 206244	5,000,000	
AIE NO. B 206305	12,000,000	
AIE NO. B 205694	12,000,000	
AIE NO. B 205538	16,000,000	
AIE NO. B 205694	15,000,000	
AIE NO B 120999		33,000,000
AIE NO B 105623		34,000,000
AIE NO B 105708		16,000,000
AIE NO B132459		17,000,000
AIE NO B 128724		14,000,000
AIE NO B 154271		18,000,000
AIE NO B 154375		15,000,000
AIE NO B 140 788		12,088,879
AIE NO A 888524		11,000,000
<b>TOTAL</b>	<b>88,900,000</b>	<b>170,088,879</b>



**Bumula Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****2. Proceeds From Sale of Assets**

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

**3. Other Receipts**

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

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

**4. Compensation Of Employees**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	3,087,850	3,460,795
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance		
Gratuity to contractual employees	755,380	775,286
Employer Contributions Compulsory national social security schemes	221,400	245,440
<b>Total</b>	<b>4,064,630</b>	<b>4,481,521</b>

**5. Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,924,106	2,139,000
Other committee expenses	1,578,500	1,461,000
<b>Total</b>	<b>3,502,606</b>	<b>3,600,000</b>

**Bumula Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****6. Use of Goods and services**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	217,334	143,650
Communication, supplies and services	687,270	28,500
Domestic travel and subsistence	445,200	-
Printing, advertising and information supplies & services	-	1,130,400
Rentals of produced assets	-	-
Training expenses	<b>740,100</b>	1,187,800
Hospitality supplies and services	629,500	-
Insurance costs	-	-
Specialized materials and services	537,000	-
Office and general supplies and services	728,750	3,743,330
Fuel, oil & lubricants	-	-
Other operating expenses	<b>1,983,330</b>	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	300,000	-
<b>Total</b>	<b>6,268,484</b>	<b>6,536,180</b>

*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)	13,200,000	59,750,000
Transfers To Secondary Schools (See Attached List)	10,300,000	45,772,200
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>23,500,000</b>	<b>105,522,200</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,533,500	16,609,000
Bursary – tertiary institutions (see attached list)	12,786,500	16,357,500
Bursary – special schools (see attached list)	484,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	6,400,000
Sports projects (see attached list)	-	3,743,437
Environment projects (see attached list)	808,680	-
Emergency projects (see attached list)	4,947,654	8,360,465
Roads projects (see attached list)	6,000,000	-
<b>Total</b>	<b>47,560,334</b>	<b>51,470,402</b>

**Bumula 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)**

**9. Acquisition Of Assets**

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

**10. Other Payments**

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

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**11. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank Bumula NG-CDF 0480278524012</i>	<b>23,798,257</b>	19,275,309
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
<b>Total</b>	<b>23,798,257</b>	19,275,309
<b>11 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**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>
		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	-	-	-
<b>Total</b>		-	-	-

**Bumula 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****13. Retention**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
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	-	-

**14. Gratuity**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	755,380	-
Gratuity paid during the Year (C)	755,380	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	<i>(1<sup>st</sup> July 2022-2023)</i>	<i>(1<sup>st</sup> July 2021-2022)</i>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	19,275,309	20,265,734
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	19,275,309	20,265,734

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**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	519,000	519,000
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	<b>519,000</b>	<b>519,000</b>

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

**17. Changes In Accounts Receivable – Outstanding Imprests**

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

**18. Changes In Accounts Payable – Deposits and Retentions**

	2022-2023	2021-2022
	KShs	KShs
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	-	-
Net changes in accounts payables D-A	-	-



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

**19. Other Important Disclosures**

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

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

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

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

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

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>2022-2023</b>	<b>2021-2022</b>
Compensation of employees	1,160,699	2,917,247
Committee expenses	-	-
Use of goods and services	3,820,032	48,038
Amounts due to other Government entities (see attached list)	57,254,293	
Amounts due to other grants and other transfers (see attached list)	12,814,581	
Acquisition of assets	3,388,275	
Other Payments ( <i>specify</i> )	5,163,000	-
Funds pending approval	21,700,000	-
<b>Total</b>	<b>105,300,880</b>	<b>2,965,285</b>

*Bumula Constituency*

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18.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	3,593,051	23,224,139
<b>Total</b>	<b>3,593,051</b>	<b>23,224,139</b>

16. 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	
<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**

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2023</b>	<b>Comments</b>
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
Compensation of employees		1,160,699	205,729	
Use of goods & services		3,820,032	4,381,739	
<b>Totals</b>		<b>4,980,731</b>	<b>4,587,469</b>	
Amounts due to other Government entities				
Bwaliro primary school	Construction of 1 classroom	1,000,000		
Khasoko primary	Renovation of classrooms	1,000,000		
Lubunda primary school	Renovation of classrooms	1,000,000		
Malinda primary school	Renovation of classrooms	1,000,000		
Wamunyiri primary school	Renovation of classrooms	1,000,000		
Kabula primary school	Renovation of classrooms	500,000		
Talitia primary school	Renovation of classrooms	500,000		
Naburereya primary school	Renovation of classrooms	500,000		
Sioya primary school	Construction of 1 classroom	1,000,000		
Mukhuma primary school	Renovation of classrooms	500,000		
Lugusi primary school	Completion of 3 classrooms	299,845		
Machwele primary school	Renovation of			

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	classrooms	500,000		
Ng'oli primary school	Renovation of classrooms	500,000		
Tunya primary school	Construction of 3 classrooms and office	500,000		
Mayanja primary school	Renovation of classrooms	1,000,000		
Masielo primary school	Renovation of classrooms	500,000		
Mukwa primary school	Renovation of classrooms	471,594		
Netima primary school	Renovation of classrooms	500,000		
Miluki primary school	Construction of 2 classrooms	500,000		
Nandika primary school	Completion of 3 classrooms	500,000		
Bisuche primary school	Construction of latrines	800,000		
Khabusi primary school	Construction of latrines	800,000		
Kisawayi primary school	Construction of 1 classroom	400,000		
Khelela primary school	Construction of storey tuition block	4,000,000		
Lunao primary school	Construction of 1 classroom	1,000,000		
Masuno primary school	Construction of latrines	800,000		
Musiya primary school	Construction of 1 classroom	1,000,000		
Syekumulo primary	Construction of admin	1,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Bumula FYM primary school	Renovation of classrooms	500,000		
Wesimikha primary school	Renovation of classrooms	1,000,000		
Bitobo primary school	Renovation of classrooms	1,000,000		
Bukirimo primary school	Renovation of classrooms	1,000,000		
Mwiyenga ACK primary school	Renovation of classrooms	500,000		
Nakhwana primary school	Renovation of classrooms	500,000		
Tulukuyi primary school	Renovation of classrooms	500,000		
Kitabisi primary school	Renovation of classrooms	500,000		
Kibachenje primary school	Construction of latrines	800,000		
Namatelema primary	Construction of 1 classroom	1,000,000		
Sikata primary school	Construction of 1 classroom	1,000,000		
Kimatuni primary school	Renovation of classrooms	500,000		
Lumboka primary school	Construction of storey tuition block	1,000,000		
Khayo primary	Construction of latrines	800,000		
Musakasa primary			1,000,000	
Syekumulo primary			1,000,000	
Kisawayi primary school				

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Malinda primary school			1,000,000	
Kibachenje primary school			1,000,000	
Masielo secondary	Completion of 3 classrooms			
Mwiyenga girls	Construction of 1 classroom			
Mungore boys secondary school	Construction of 1 classroom	1,100,000		
Remwa secondary school	Construction of storey tuition block	2,000,000		
Nandika secondary school	Construction of latrines and classroom	1,600,000	1,500,000	
Namatotoa secondary			1,000,000	
Bisuche secondary school	Construction of latrines	500,000		
Bisuche secondary school	Completion of a classrooms	300,000		
Chiliba secondary school	Construction of twin lab	1,000,000		
Napara secondary school	Completion of a classrooms	2,000,000		
Kabubero Secondary school	Completion of a classrooms	500,000		
Bukirimo secondary	Completion of admin block	741,854		
Kabula secondary	Completion of admin block	3,900,000		
Ng'oli secondary	Completion of admin block	1,750,000		
Tulumba TTI	construction of lecture halls	3,500,000		



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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Bumula KMTC	construction of lecture halls	2,600,000		
Bumula police	Completion of residential houses	1,091,000		
Bumula police	Fencing	500,000		
Mungore chief's office	Completion of office	500,000		
Sub-Total		<b>57,254,293</b>	<b>6,500,000</b>	
Amounts due to other grants and other transfers				
<b>Environment</b>				
Syekumulo primary school	Planting of trees	226,900		
Namaika primary school	Planting of trees	226,900		
Maraba primary school	Planting of trees	226,900		
Lubunda primary school	Planting of trees	226,900		
Sirende primary school	Planting of trees	226,900		
Siboti primary school	Planting of trees	226,900		
Muanda secondary	Planting of trees	226,900		
Lumboka primary school	Planting of trees	226,900		
St. Jude Nabuyeywe primary	Planting of trees	226,900		
Lwanja primary	Planting of trees	226,900		

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
St. Elizabeth Malindi secondary	Planting of trees	226,900		
Mukhuma primary	Planting of trees	226,900		
Kimaei primary school	Planting of trees	226,900		
Nakhwana primary school	Planting of trees	226,900		
Environment	Water tanks	650,000	808,680	
<b>Bursary and Social Security</b>				
4.1 Secondary Schools	Bursary to needy students	5,763,500	96,161	
4.2 Tertiary Institutions	Bursary to needy students	(4,887,339)		
4.3 Social Security	Bursary to needy students	2,400,000	1,200,000	
4.4 Special Needs	Bursary to needy students	(184,000)		
<b>Emergency</b>				
3.1 Primary Schools	emergency	30,630		
3.5 Unutilised	emergency	2,688,536		
<b>Sports</b>				
Constituency Sports	Sports tournament	2,876,654		
Regional Sports	Sports tournament	300,000		
Sub-Total		<b>12,814,581</b>		
Acquisition of assets				

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Others ( <i>specify</i> )				
Constituency Oversight Committee				
Constituency Oversight Committee Expenses	Oversight Committee Expenses	864,000		
Catering services(receptions), Accommodation, Gifts, Food and Drinks	Catering services(receptions), Accommodation, Gifts, Food and Drinks	466,000		
Remuneration of Instructors and Contract Based Training Services	Remuneration of Instructors and Contract Based Training Services	250,000		
Bumula Constituency NG-CDF Strategic Plan	Constituency strategic plan	3,500,000		
Railway junction road	Road maintenance		3,000,000	
Bitobo junction road	Road maintenance		3,000,000	
AIA		83,000	83,000	
Sub-Total		<b>5,163,000</b>	<b>8,187,841</b>	
Funds pending approval				
Namanze primary school	Construction of storey tuition block	1,000,000		
Lubunda primary school	Purchase of land	900,000		
Khabusi primary	Purchase of land	600,000		

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Khayo primary school	Purchase of land	800,000		
Burangasi primary	Purchase of land	800,000		
Bumula FYM	Completion of stalled classrooms	1,000,000		
Kibacherije primary	Purchase of land	800,000		
Sikinga secondary	Purchase of land	800,000		
Syekumulo secondary	Purchase of land	1,000,000		
Wamunyiri secondary	Purchase of land	700,000		
Namaika secondary	Purchase of land	2,100,000		
Kimatuni secondary	Purchase of land	800,000		
Khayo secondary	Cofunding admin block	500,000		
Bumula KMTC	Purchase of land	2,400,000		
Mocks and CATS	Adminstration of Mocks \$ CATS	3,000,000		
Tulukuyi secondary	Completion of classrooms	2,100,000		
Nangata secondary	Completion of classrooms	2,300,000		
		<b>21,700,000</b>		
Grand Total		<b>105,300,880</b>	<b>19,275,310</b>	

## Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End2022-2023
Land				
Buildings and structures	12,700,000			12,700,000
Transport equipment	-			-
Office equipment, furniture and fittings	442,500			442,500
ICT Equipment, Software and Other ICT Assets	660,196			660,196
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
<b>Total</b>	<b>13,803,696</b>			<b>13,803,696</b>

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
SANGO RC PRIMARY	EQUITY	0480280137322		12,872
ST. KIZITO MASELO SECONDARY	EQUITY	0480279031515	12,872	11,050
TABUTI SUDI RC PRIMARY	EQUITY	0480279850180	11,050	15,747
ST. JUDE SYOYA SECONDARY	EQUITY	0480279044497	15,748	4,067
LUNAO PRIMARY	EQUITY	0480279032539	4,068	36,745
SIHILLA RC PRIMARY	EQUITY	0480279610192	36,745	8,668
ST. MARY'S NG'OLI SECONDARY	EQUITY	0480279610192	8,668	2,073,910
KIMAFTI SUB COUNTY OFFICE	EQUITY	0480279033915	-	519,118
ST. PAUL'S NANGATA SECONDARY	EQUITY	0480279059422	338,094	5,830
BUMULA SPORTS COMMITTEE	EQUITY	0480280379107	5,830	808
MASUNO RC PRIMARY	EQUITY	0480279034749	11,187	37,310
MUKWA RC PRIMARY	EQUITY	0480279577344	37,310	1,021,231
ST. ANTHONY NABUREREYA SECONDARY	EQUITY	0480279065240	87,011	3,280
MACHWELE DEB PRIMARY	EQUITY	0480279482223	3,280	55,248
SIYOMBE ACK PRIMARY	EQUITY	0480278718124	5,248	933
ST. JOSEPH'S BUKIRIMO SECONDARY	EQUITY	0480278988177		3,610,586
KIMAFTI PRIMARY	EQUITY	0480279057222	1,239,750	311,492

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
BISUCHE ACK SECONDARY	EQUITY	0480299866048	25,116	5,976
MWIYENGA GIRLS	EQUITY	0480279031082	5,976	2,925,329
ST. KIZITO MASIELO RC PRIMARY	EQUITY	0480280984918	2,215	39,294
BUNAMBOBI RC PRIMARY	EQUITY	0480280030897	39,294	36,188
MATEKA RC PRIMARY	EQUITY	0480280994592	36,188	65,757
SILIBA SHINE RC PRIMARY SCHOOL	EQUITY	0480280981883	65,767	8,930
KIBUKE ERSF PRIMARY	EQUITY	0480280854023	8,930	17,109
ST. JUDE SYOYA RC PRIMARY	EQUITY	0480281014961	17,109	10,338
MUKHUMA RC PRIMARY	EQUITY	0480279046291	10,338	72,222
ST. MARY'S NG'OLI RC PRIMARY	EQUITY	0480280842945	72,222	1,550
MYANGA PRIMARY SCHOOL	EQUITY	0480281173703	1,550	129,818
KHASOLO RC PRIMARY	EQUITY	0480281176548	4,818	31,264,00
BUKIRIMO RC PRIMARY	EQUITY	0480281173147	31,264	19,679
NANDIKA SECONDARY	EQUITY	0480279040595	19,679	363,507
MUANDA RC PRIMARY	EQUITY	0480281142109	53,403	17,479
KIMWANGA RC PRIMARY	EQUITY	0480282294079	17,479	211,241
ST. JUDE MUANDA SEC	CO-OPERATIVE	01139049929602	211,241	-
NASYANDA BAHAI PRIMARY	CO-OPERATIVE	01141536506900	57	1,541

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
KITINGIA PRIMARY	CO-OPERATIVE	01141049317700	1,541	33,953
MUKHEKHE DEB	CO-OPERATIVE	01141427551401	33,953	84,404
NANDINGWA PRIMARY SCHOOL	CO-OPERATIVE	0114104987900	84,404	15,943
NASIMBO SA PRIMARY	CO-OPERATIVE	01141011442100	15,943	36,508.50
KITABIS PRIMARY	CO-OPERATIVE	01141049667200	36,509	84,880
BURANGASI PRIMARY	CO-OPERATIVE	01141011443300	84,880	17,589
BUMULA KMTC	CO-OPERATIVE	01141669082200	17,589	20,478
WAMUNYIRI PRIMARY	CO-OPERATIVE	0114104986200	42,349	2,936
KHASOKO PRIMARY	CO-OPERATIVE	01139049880001	2,936	19,951
NAPARA ACK PRIMARY	NATIONAL BANK	10224097717800	19,951	19,467
MAYANJA PRIMARY	NATIONAL BANK	01024097765000	2,078	27,917
LUMORO PRIMARY	NATIONAL BANK	01022239612700	27,917	29,652
KABULA PRIMARY	NATIONAL BANK	01024054789900	29,652	78,259
SIRENDE SA PRIMARY	NATIONAL BANK	01022235774400	78,259	153,257
ST. ANNE WAMUMALI	NATIONAL BANK	01024097772200	117,830	55,262
ST. TERESA'S KABULA	KCB	1112847197	55,262	11,744
St. Monica Mungore	KCB	1135005915	11,744	24,266
Malinda primary school	CO-OPERATIVE	01141049902000	-	-



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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
			24,266	
Kisioyi ERSF primary school	CO-OPERATIVE	01141049262900	69,721	-
Syekumulo primary school	CO-OPERATIVE	01139290099702	1,966	-
Kibachenje primary school	CO-OPERATIVE	01141049295400	5,239	
Musakasa primary	CO-OPERATIVE	01141049665100	389,555	-
Total			<b>3,593,051</b>	<b>23,224,139</b>

**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)
Unsupported Sports Expense	The statement of financial performance reflects an amount of Kshs. 51,470,402 in respect of other grants and transfers which, as disclosed in Note 7 to the financial statements, includes an amount of Kshs. 3,743,437 relating to expenditure on sports projects. However, out of the amount of Kshs.3, 743,437, Kshs. 1,000,000 was not supported by payment voucher and underlying documents. In the circumstance, accuracy and completeness of the expenditure amounting to Kshs. 1,000,000 could not be confirmed.	Documents to be provided for audit verification	Not resolved	31 <sup>st</sup> December,2023
Budgetary control and Performance	The summary statement of appropriation reflects receipts budget and actual on comparable basis of Kshs. 202,443,492 and Kshs. 190,354,613 respectively, resulting to under-funding of Kshs. 12,088,879 or 6% of the	The underfunding arose due to delayed disbursement of funds by the NG-CDF Board.	Not resolved	31 <sup>st</sup> December,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)
	<p>budget. Similarly, the statement reflects actual expenditure of Kshs. 171,610,303 against approved budget of Kshs. 202,443,492 resulting in under-performance of Kshs. 30,833,189 of the budget. The under-funding and under-performance affected planned activities and may have impacted negatively on service delivery to the public.</p>			
Project Implementation Status	<p>According to the Project Implementation Status (PIS) report, the Fund planned to implement sixty six (66) projects during the year under review with a budget of Kshs. 110,220,000. However, as at 30 June , 2022, thirty five(35) or 53% of the projects were completed at a cost of Kshs. 103,520,000, while thirty one(31) or 47% of the projects costing Kshs. 6,700,000 were on-going. No satisfactory explanation was provided for the failure to complete the thirty one projects that were on-going. In the circumstances, the public did not obtain value for money</p>	<p>Delay in implementation of projects was due to delayed disbursement of funds by the NG-CDF Board</p>	Not resolved	31 <sup>st</sup> December,2023

**Bunula Constituency**  
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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)
Unprocessed Title for Mwiya Girls Secondary school	The statement of receipts and payments reflects an amount of Kshs. 105,522,200 in respect of transfers to other Government entities which, as disclosed in Note 7 to the financial statements, includes Kshs. 59,750,000 being transfer to primary schools. The amount of Kshs. 59,750,000 includes Kshs.1, 000,000 transferred to Mwiya Girls Secondary school for purchase of a piece of land measuring one (1) hectare. However, the title deed for the piece of land had not been processed although the amount of Kshs.1, 000,000 was inclusive of the cost of processing title deed. In the circumstances ownership of land could not be confirmed.	The management has noted the issue and is following up to initiate the process and ensure the school has a title deed.	Not resolved	31 <sup>st</sup> December, 2023



Philip Simiyu  
Fund Account Manager.

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