

REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID

DATE: 05 MAR 2025 DAY: Wednesday

TABLED BY: Hon. Owen Baya, MP
Deputy leader of majority

CLEARANCE: [Signature]

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2024**

Revised 30th June 2024



19 DEC 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
BOBASI CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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 Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NGCDF Bobasi Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Daniel J.O Oteri
2.	National Sub-County Accountant	Annrose Gakenia
3.	Chairman NGCDFC	Samuel K. Mariaka
4.	Member NGCDFC	Julius O. Nyakambi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Bobasi Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Bobasi Constituency Headquarters

Bobasi Constituency Development Fund.
P.O BOX 98-40204
Opposite DCC's Offices,
Hospital Road,
Nyamache, KENYA.

(f) NGCDF Bobasi Constituency Contacts

Telephone: (254) 723540344
E-mail: cdfbobasi@ngcdf.go.ke
Website: www.cdfbobasi.go.ke

(g) NGCDF Bobasi Constituency Bankers

Kenya Commercial Bank
Account Name: Bobasi NG-CDF Account
Kisii West Branch
1237909678

(h) Independent Auditors

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

(i) 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



The NG-CDFC wishes to have in summary the budget performance against actual amounts for the current financial year based on economic classification and programmes. The NG-CDFC have improved in their budget performance despite the challenges encountered during the year. The performance in all the sectors i.e. Education, Security, Bursary and other projects implemented as per the Act achieved a desirable percentage in terms of utilization.

During the financial year under review, the Bobasi NG-CDFC expected to operate under a total sum of Kshs. 325,954,593 from the NG-CDF Board. Of the total allocation of 220,432,415, the excess funding formed part of the previous financial years' balances formerly owed by the NG-CDF Board and balance brought forward. However, the NG-CDFC managed to receive only Kshs. 222,284,195. The Constituency had a cashbook opening balance of Kshs. 26,237,983, therefore, managed to implement a number of key projects as per the proposal including disbursement of Bursary funds to needy students in various institutions, construction of chiefs' offices and also construction of classrooms in various institutions. By closure of the financial year, the NG-CDFC had remained with a balance of Ksh. 77,263,376 which translates to 23.7% of the total funding for the year.

The Bobasi NG-CDFC's disbursement of funds was purely guided by the budget proposal. The entire proposal for the Bobasi NG-CDFC could be broadly classified as follows;

KEY ACHIEVEMENTS BY NGCDF BOBASI

- ✓ Compensation of Employees
- ✓ Committee allowances
- ✓ Other committee expenses
- ✓ Use of goods and services
- ✓ Transfers to Other Government Units
- ✓ Other grants and transfers
- ✓ Acquisition of Assets
- ✓ Other Payments

COMPENSATION OF EMPLOYEES

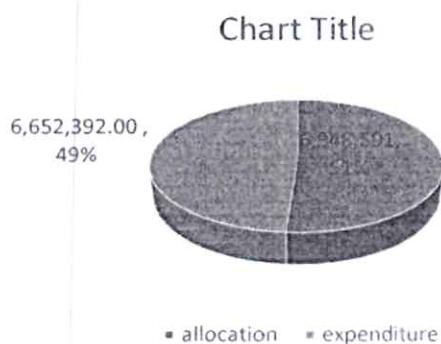
The Bobasi NG-CDFC had allocated a total of Kshs. 4,363,487 towards salaries and remuneration of contractual employees during the year. There was opening balance of Kshs. 1,139,528 being the outstanding disbursement from the NG-CDF Board, thus, totalling to Kshs. 5,503,015. The NG-CDFC staff received salaries for the whole year leaving a balance of Kshs. 1,529,124 being Gratuity outstanding and salaries. This translated to a budget utilization of 72.21% for the year.

USE OF GOODS AND SERVICES

The Bobasi NG-CDFC had allocated a total of Kshs. 8,032,865 to cater for Communication, supplies and services, Printing, advertising and information supplies & services, Training expenses, Committee allowance and other committee expenses, Office and general supplies and services, Fuel , oil & lubricants, and Routine maintenance - vehicles and other transport equipment.

During the financial year under review, the committee incurred an expense of Kshs. 8,032,865.

was incurred leaving a balance of Kshs. 37,596.



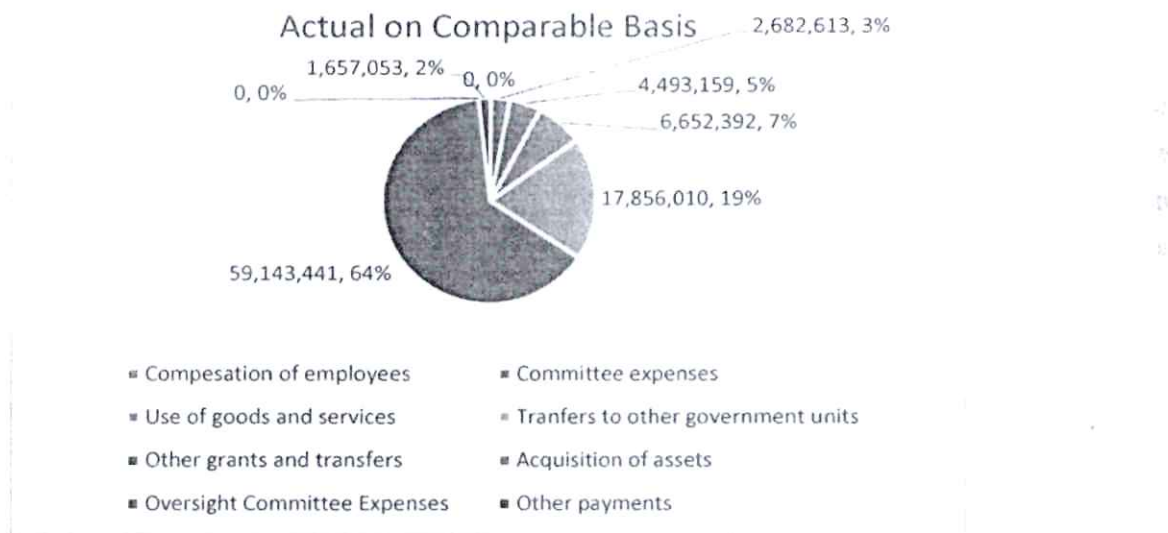
TRANSFERS TO OTHER GOVERNMENT UNITS

National Government Constituencies Development Fund (NGCDF)
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This is a composition of funds allocated to Primary schools, secondary schools and Tertiary institutions. During the year 2023/2024, the Bobasi NG-CDFC had allocated a total of Kshs. 104,002,031, towards various project activities falling under Primary schools, secondary schools and Tertiary institutions. , in addition to the said allocation, the committee had Kshs. 18,160,458 and Kshs. 49,097,785 being the balance brought forward and outstanding disbursement from NG-CDF Board respectively. This added up to a total of Kshs. 171,260,274 that they subjected to expenditure.

On implementation, The NG-CDFC utilized a total of Kshs. 43,565,950 on primary schools projects, secondary school projects and a tertiary institution for various activities as proposed and approved in the codelist leaving a balance of Kshs. 127,694,324. This translated to 25.44% of the budget utilization.

This information can be summarized diagrammatically as shown below;



Some of the projects implemented within the financial year included but not limited to;

Some of the Key achievements of constituency were projects that were ongoing at the closure of financial year 2023/2024 as highlighted below:

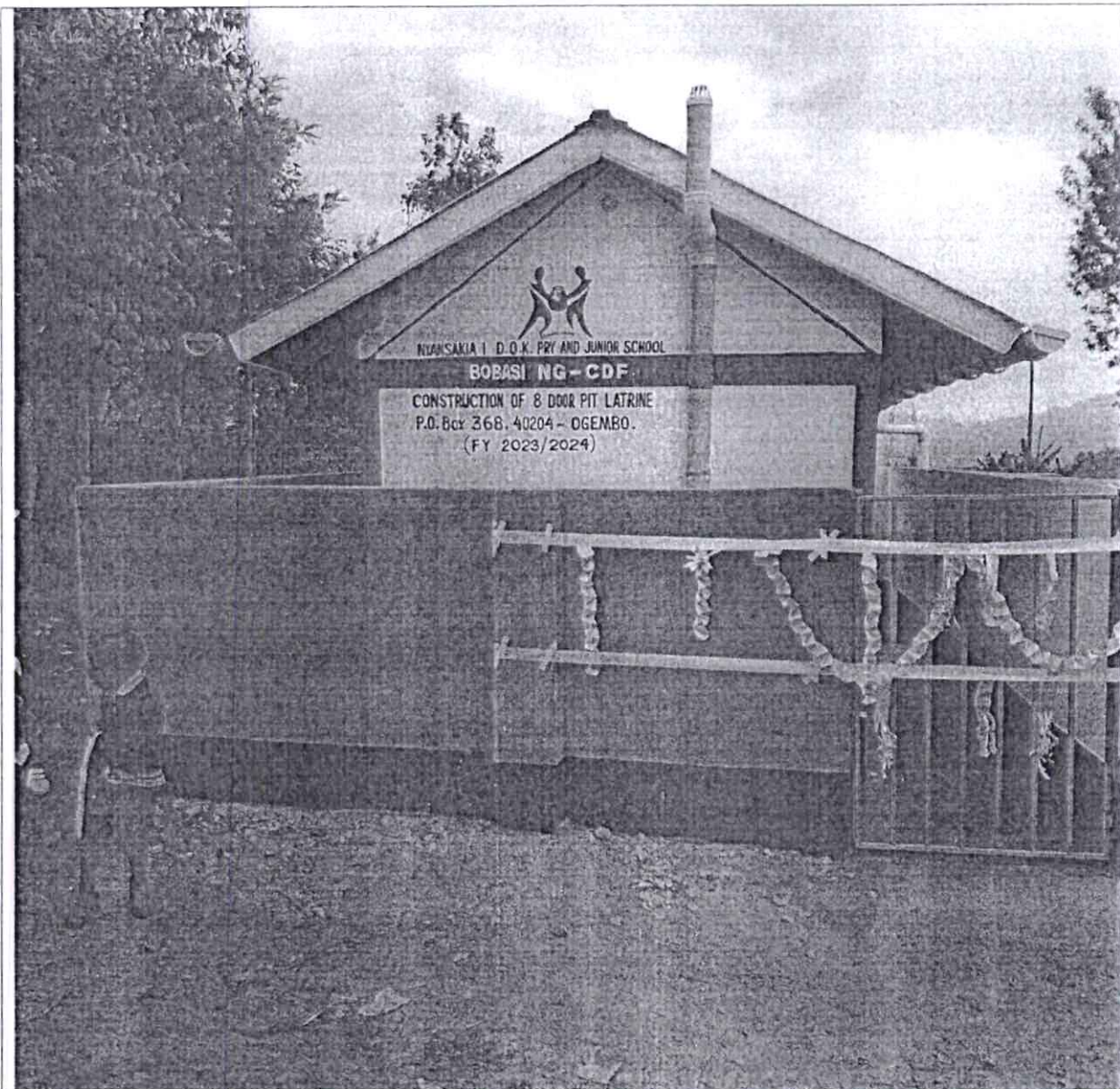


Fig. 1 NYANSAKIA PRIMARY SCHOOL – CONSTRUCTION OF 8 DOOR PIT LATRINE



Fig. 2 EBIGOGO PRIMARY SCHOOL – Construction of 4 door pit latrine

*National Government Constituencies Development Fund (NGCDF)
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CHALLENGES:

- Delay of disbursement of funds from the NG-CFDF Board

Way forward

Board to release funds timely to enable implement projects early


.....
Name: Samuel K. Mariaka
Chairman NGCDF Committee



4. Statement of Performance Against Predetermined Objectives for FY 2023/24

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 the *NG-CDF Bobasi Constituency 2022-2027* plan are to:

1. Education

Objective:

- To support provision of quality education, improving infrastructure and access to education.

Initiatives:

- To build, equip, furnish and renovate public Primary and Secondary schools in the constituency.
- To give bursaries to bright, needy and deserving pupils and students in secondary schools, colleges and universities; with priority to people with disability.
- To finance youth-based competency programs

2. Security

Objective;

- To support the national government in providing an enabling environment that enhances peace, security, efficiency and effectiveness in public administration.

Initiatives:

- To construct and equip chiefs and assistant chiefs offices for improved service delivery.
- To improve public administration infrastructure in the constituency.
- To equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

3. Sports

Objective:

- To empower and develop youth and special groups to reduce dependence by nurturing talents economically through sports.

Initiatives:

- Nurture sports as a peace building avenue.
- Provide games equipment to identified talented and organised groups.
- Sponsor selected tournaments as an annual event.
- Improve sports by levelling game fields.

4. Environment

Objective:

- To compliment environmental conservation efforts in the constituency.

Initiatives:

- Support active communities in environmental conservation.
- Install water harvesting systems in schools.
- Build toilets in public institutions and offices.

5. Staff Capacity Building

Objective:

- To improve the capacity of NG-CDF Bobasi Committee and staff for effective and efficient running of constituency affairs.

Initiatives:

- Annual team building
- Training on corporate governance and community mobilisation.
- Training on basic financial management knowledge.

Progress on the 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:

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Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance and increase secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	This financial year NG-CDF Bobasi allocated funds for construction of a total of 23 in primary schools as well as various activities in 26 secondary schools, 6 dormitories, 8 administration blocks, and 1 school bus. Some of these projects are complete while others are still under the implementation process as the rest await for funding after disbursement of funds from NG-CDF Board
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	3 chief's offices received funds for construction. All are under the implementation process.
Environment	Create a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation	Number of sanitation facilities built in primary and secondary	1 primary school received funds for construction of toilets. The rest awaits funding after disbursement from NG-CDF Board
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through Sports	Number of youth groups benefitting from the sports programme	Effects of heavy rains affected proper implementation of sports activities.

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Emergency	Cater for unforeseen urgencies	Reduced emergencies		PMCs for 4 projects received funding. the projects are still under implementation
Education	Improve performance and increase secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	This financial year NG-CDF Bobasi allocated funds for construction of a total of 125 classrooms, 3 laboratories, 6 dormitories, 8 administration blocks, and 1 school bus. Some of these projects are complete while others are still under the implementation process as the rest await for funding after disbursement of funds from NG-CDF Board

5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. there is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board

3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board. The current NGCDFC members were gazetted on 29th November 2022 and the first meeting was held in 14th December 2022.

The persons appointed are drawn from different groupings as follows:

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Sno.	Name		Position
1	Samwel Karuru Mariaka	Male Adult	Chairperson
2	Fred Monari	Male Youth	Member
3	Mellen Oirere	Female Adult	Member
4	Esther Obai	Female Youth	Member
5	Naftal Nyakee	PWD Rep	Member
6	Mathew ondieki	Co-Opted Member	Secretary
7	Beatrice Maturu	Nominee of constituency office	Member
8	Lulius Nyakambi	Nominee of constituency office	Member
9	Joash Abongo	DCC	Member
10	Daniel J.O. Oteri	FAM	Member

b. NG-CDFC Tenure

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of; —

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to Constituency Committee in accordance with guidelines issued by the Board.

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(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

c. The Role of the Constituency Committee

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.

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- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

d. Removal of a member

Section 43(13) of the Act provides that 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.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Bobasi the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

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e. NG-CDFC Induction and training

In the financial year 2023/2024 the NGCDF Board organized training of NG-CDFC members. The constituency also held a capacity building activity in June 2024 at Sai Oleken Hotel, Nakuru. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Bobasi.

f. Number of meetings:

Section 43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings.

During the financial year 2022/2023 the NG-CDFC Bobasi held 12 meetings through the year for the current committee as illustrated as follows;

S.No	NG-CDFC COMMITTEE MEMBERS	14/7/23	20/01/23	01/02/23	16/02/23	02/03/23	22/03/23	4/04/23	20/04/23	05/05/23	25/05/23	07/06/23	21/06/23
1	Chairperson Samwel K. Mariaka	√	√	√	√	√	√	√	√	√	√	√	√
2	Secretary Esther Obai	√	√	√	√	√	√	√	√	√	√	√	√
3	Fred Monari	√	√	√	√	√	√	√	√	√	√	√	√
4	Mellen oirere	√	√	√	√	√	√	√	√	√	√	√	√
5	Naftal Nyakee	√	√	√	√	√	√	√	√	√	√	√	√
6	Mathew Ondieki	√	√	√	√	√	√	√	√	√	√	√	√

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7	Beatrice Maturu	√	√	√	√	√	√	√	√	√	√	√	√
8	Julius Nyakambi	√	√	√	√	√	√	√	√	√	√	√	√
9	Daniel Orieri	√	√	√	√	√	√	√	√	√	√	√	√
10	Joash Abongo	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary’s circular on members sitting and field allowances.

h. Disclose the policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Bobasi contravened conflict of interest policy.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. **Ethics and code of conduct**

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. **Risk Management**

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Implementing audit findings and recommendations
- adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system,
- ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency,
- ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance,
- allocating insurance fund in the constituency budget,
- preparation of procurement plan,
- budget and Monitoring & evaluation plan for the financial year.
- Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

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

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

2. Environmental performance

In this policy statement Bobasi NG-CDF commits to:

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

3. Employee welfare

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

Bobasi NG-CDF 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-

BOBASI 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.

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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.

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


.....
Name Daniel J. O. Oteri
Fund Account Manager.



**National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Bobasi Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Bobasi Constituency financial statements were approved and signed by the Accounting Officer on 13/12/ 2024.



Name: Samuel K. Mariaka
Chairman – NGCDF Committee



Name: Daniel J. O. Oteri
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- Bobasi Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. 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- Bobasi 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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bobasi 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.

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BOBASI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose.
- 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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–Bobasi Constituency set out on pages 1 to 60, which comprise the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of

comparison of budget and actual amounts 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 the National Government Constituencies Development Fund – Bobasi Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Committee Expenses

The statement of receipts and payments reflects committee expenses balance of Kshs.5,616,000 as disclosed in Note 5 to the financial statements. However, payments amounting to Kshs.1,950,000 were not adequately supported by work tickets, minutes, monitoring and evaluation reports. Further, expenses amounting to Kshs.3,655,660 were not included in the ledger for the item, implying the item was understated by the same amount.

In the circumstances, the accuracy and completeness of Committee expenses balance of Kshs.5,616,000 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers balance of Kshs.106,725,096 as disclosed in Note 8 to the financial statements. This balance includes bursary to secondary schools amounting to Kshs.15,769,852. However, an audit review of the bursary disbursements to secondary schools revealed that an amount of Kshs.445,000 was disbursed to three (3) secondary schools but were not included in the supporting schedule. Further, a review of records revealed variances amounting to Kshs.1,585,000 between the amount disclosed in the ledger and payment vouchers for bursary disbursements to Nyachogochogo AIC Secondary School and Naikuru PAG Secondary School. In addition, a total amount of Kshs.15,257,062 for bursary disbursements to secondary schools were not supported with receipts and acknowledgement letters from the beneficiary institutions.

In the circumstance, the accuracy and completeness of other grants and transfers balance of Kshs.106,725,096 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Bobasi Constituency in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified Opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects total budgeted receipts of Kshs.333,524,593 and actual receipts of Kshs 248,582,178, resulting in an underfunding of Kshs.84,942,415 or 25% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.333,524,593 and Kshs.171,318,802 respectively resulting in an under-expenditure of Ksh.162,205,791, or 49% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Bobasi constituency

Other Matter

Unresolved Prior Year Audit Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed in the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the other information set out on page iii to xxvi which comprise Key Constituency Information and Management, Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon

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 effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report. I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Incomplete Projects

The statement of receipts and payments for the year reflects transfer to other government units amount of Kshs.43,565,950 as disclosed in Note 7 to the financial statements. Audit of the expenditure revealed the following issues;

1.1 Kegochi PAG Secondary School

This amount includes Kshs 24,357,940 that were transfers to secondary schools. Out of this balance, Kshs.1,300,000 was disbursed to Kegochi PAG Secondary School for construction to completion of two new classrooms. However, project verification confirmed that the class rooms were not done to completion and no works were on going at the time of project visit in December 2024.

1.2 Rianyachuba Primary School

The amount also includes Kshs.19,208,010 transferred to primary schools. Out of this balance Kshs.1,374,864 was transferred to Rianyachuba Primary School for a complete construction of administration block comprising of the staff room, head teacher's office, deputy head teacher's office and reception/secretary's office. However, project file expected to contain bill of quantities and procurement records was not provided. Further, physical verification of the project conducted in December 2024 revealed that the building was done up to roofing, plastering was not done, window panes and internal doors were not fixed.

In the circumstances, the propriety and value for money for expenditure of Kshs.2,674,864 could not be confirmed.

2. Irregular Procurement- Storey Building at Mathews Chitago Secondary School

The statement of receipts and payments reflects other grants and payments amount of Kshs.106,725,096 as disclosed in Note 8 to the financial statements. This balance further includes Bursary to Secondary Schools amounting to Kshs.15,769,852. Included in the bursary amount was Kshs.9,617,100 earmarked for a three (3) storey building to accommodate Laboratory, Library and Classrooms at St. Mathews Chitago Secondary School. Funding for the project began in the financial year 2018/2019 when Kshs.1,500,000 was disbursed to the project. By the time of the audit in December 2024, the PMC had received a total of Kshs.3,700,000. However, review of documents and interview with the school principal revealed that the PMC used labour-based

contracting for the project instead of tendering which has caused delays in completion of the project. Further, there is inconsistency in funding of the project where in the financial years 2021/2022 and 2023/2024, the project did not receive any funding despite it being incomplete.

In the circumstances, propriety and value for money of the project could not be confirmed

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

REPORT ON 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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The Management is responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

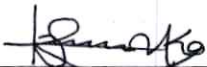
National Government Constituencies Development Fund (NGCDF)
Bobasi Constituency
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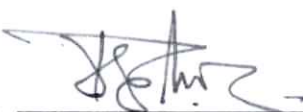
9. Statement of Receipts and Payments for the Year Ended 30th June 2024

Note			
Receipts			
Transfers From NGCDF Board	1	222,284,195	91,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	60,000	-
Total Receipts		222,344,195	91,000,000
Payments			
Compensation of Employees	4	3,973,891	2,682,613
Committee expenses	5	5,616,000	6,150,212
Use of Goods and Services	6	8,032,865	6,652,392
Transfers to Other Government Units	7	43,565,950	17,856,010
Other Grants and Transfers	8	106,725,096	59,143,441
Acquisition of Assets	9	455,000	-
Other Payments	10	2,950,000	-
Total Payments		171,318,802	92,484,668
Surplus/(Deficit)		51,025,393	(1,484,668)

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 13/12/ 2024 and signed by:







Chairman NG-CDF
 Committee
 Name: Samuel K. Mariaka

Fund Accountant Manager
 Name: Daniel J. O. Oteri

National Sub-County
 Accountant
 Name: Annrose Gakenia
 ICPAK M/No:



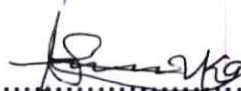
DISTRICT ACCOUNTANT
 NATIONAL SUB-COUNTY


National Government Constituencies Development Fund (NGCDF)
 Bobasi Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024


10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023/2024 Kshs	2022/2023 Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	77,263,376	26,237,983
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		77,263,376	26,237,983
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		77,263,376	26,237,983
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		77,263,376	26,237,983
Represented By			
Fund Balance B/Fwd	15	26,237,983	27,722,651
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		51,025,393	(1,484,668)
Net Financial Position		77,263,376	26,237,983

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 13/12/2024 and signed by:


 Chairman NG-CDF
 Committee
 Name: Samuel K. Mariaka


 Fund Accountant Manager
 Name: Daniel J. O. Orieri


 National Sub-County
 Accountant
 Name: Annrose Gakenia
 ICPAK M/No:



DISTRICT ACCOUNTANT
 NYAMACHIE DISTRICT

National Government Constituencies Development Fund (NGCDF)
Bobasi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023/2024	2022/2023
Receipts From Operating Activities			
Transfers From NGCDF Board	1	222,284,195	91,000,000
Other Receipts	3	60,000	-
Total Receipts		222,344,195	91,000,000
Payments			
Compensation of Employees	4	3,973,891	2,682,613
Committee Expenses	5	5,616,000	6,150,212
Use of Goods and Services	6	8,032,865	6,652,392
Transfers to Other Government Units	7	43,565,950	17,856,010
Other Grants and Transfers	8	106,725,096	59,143,441
Other Payments	10	2,950,000	-
Total Payments		170,863,802	92,484,668
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		51,480,393	(1,484,668)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(455,000)	-
Net Cash Flows from Investing Activities		(455,000)	-
Net Increase in Cash & Cash Equivalents		51,025,393	(1,484,668)
Cash & Cash Equivalent at Start of the Year	11	26,237,983	27,722,651
Cash & Cash Equivalent at End of the Year	11	77,263,376	26,237,983

National Government Constituencies Development Fund (NGCDF)
Bobasi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	220,432,415	26,237,983	86,794,195	333,464,593	248,522,178	84,942,415	75%
Proceeds From Sale of Assets				-	-	-	0%
Other Receipts		60,000		60,000	60,000	-	100%
Totals	220,432,415	26,297,983	86,794,195	333,524,593	248,582,178	84,942,415	75%
Payments							
Compensation of Employees	4,363,487	1,139,528	-	5,503,015	3,973,891	1,529,124	72%
Committee Expenses	5,716,000	-	-	5,716,000	5,616,000	100,000	98%
Use of Goods and Services	8,070,460	1	-	8,070,461	8,032,865	37,596	100%
Transfers to Other Government Units	104,002,031	18,160,459	49,097,785	171,260,274	43,565,950	127,694,324	25%
Other Grants and Transfers	98,280,437	6,930,195	26,231,411	131,442,043	106,725,096	24,716,947	81%
Acquisition of Assets	-	7,800	455,000	462,800	455,000	7,800	98%
Other Payments	-	-	3,500,000	3,500,000	2,950,000	550,000	84%
Funds Pending Approval**	-	60,000	7,510,000	7,570,000		7,570,000	0%
Totals	220,432,415	26,297,983	86,794,195	333,524,593	171,318,802	162,205,791	51%

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

1. Compensation Of Employees achieved 72% because of the balance that was brought forward added to unpaid gratuity, thus did not meet 100% utilization.
2. Transfers To Other Government Units achieved 25% due to late disbursement of funds from the exchequer.
3. funds amounting to Kshs. 7,570,000 being AIA of Ksh 60,000 and 7,510,000 for the purchase of motor vehicle remained unapproved as at the closure of the financial year, thus unutilized.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	154,695,791
Less undisbursed funds receivable from the Board as at 30 th June 2024	77,432,415
	77,263,376
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	77,263,376

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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Program/Project/Component	Budget	Adjustment	Total Budget	Actuals	
				Actuals	Variance
	Kenya Sh	Kenya Sh	Kenya Sh	Kenya Sh	Kenya Sh
1.0 Administration and Recurrent					
1.1 Compensation of employees	4,363,487	1,139,528	5,503,015	3,973,891	1,529,124
1.2 Committee allowances	2,616,000		2,616,000	2,516,000	100,000
1.3 Use of goods and services	5,120,478	1	5,120,479	5,120,479	(0)
Sub-total	12,099,965	1,139,529	13,239,494	11,610,370	1,629,124
2.0 Monitoring and evaluation					
2.1 Capacity building	900,000		900,000	900,000	-
2.2 Committee allowances	2,200,000		2,200,000	2,200,000	-
2.3 Use of goods and services	2,949,982		2,949,982	2,912,386	37,596
Sub-total	6,049,982	-	6,049,982	6,012,386	37,596
3.0 Constituency Oversight Committee (Itemize as per budget)					
fuel, oil and lubricants				-	-
Sub-total	-	-	-	-	-
4.0 Emergency					
4.1 Primary Schools					
NYAMBUNDE PRIMARY	300,000		300,000	300,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bt) and AIA	Previous Years Outstanding Isbursements			
		Kshs	Kshs			
MOSASA SEC. SCHOOL	300,000			300,000	300,000	-
NYANSAKIA PRIMARY SCHOOL	500,000			500,000	500,000	-
BOGESAKA PRIMARY SCHOOL	200,000			200,000	200,000	-
NYAMUYA PRIMARY SCHOOL	200,000			200,000	200,000	-
NYAMARAMBE GETARE PRIMARY SCHOOL	200,000			200,000	200,000	-
EBIGOGO PRIMARY SCHOOL	200,000			200,000	200,000	-
ITUMBE DOK SECONDARY SCHOOL	200,000			200,000	200,000	-
BORANGI PAG SECONDARY SCHOOL	200,000			200,000	200,000	-
ISENA PAG PRIMARY SCHOOL	200,000			200,000	200,000	-
CHITAGO PRIMARY SCHOOL	200,000			200,000	200,000	-
BORANGI PAG PRIMARY SCHOOL	200,000			200,000	200,000	-
ENCHORO PEFA SEC. SCHOOL	300,000			300,000	300,000	-
IKENYE PRIMARY SCHOOL	200,000			200,000	200,000	-
MOBONDO PRIMARY SCHOOL	200,000			200,000	200,000	-
ITUMBE SEC	100,000			100,000	100,000	-
MOKONGE PRIMARY SCHOOL	300,000			300,000	300,000	-
NYACHENGE PRIMARY SCHOOL	200,000			200,000	200,000	-
MOCHENGO PRIMARY	200,000			200,000	200,000	-
SUGUBO SEC	200,000			200,000	200,000	-

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Programme/sub programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
NYABISIA PRIMARY	200,000			200,000	200,000	-
KEERA PRIMARY SCHOOL	200,000			200,000	200,000	-
RIAMBASE PRIMARY SCHOOL	200,000			200,000	200,000	-
OBUYA PRIMARY SCHOOL	200,000			200,000	200,000	-
BOITANGARE PRIMARY SCHOOL	200,000			200,000	200,000	-
SUGUTA GIRLS SEC	200,000			200,000	200,000	-
ITIBONGE PRIMARY SCHOOL	300,000			300,000	300,000	-
GETOME PRIMARY SCHOOL	200,000			200,000	200,000	-
GETARE PRIMARY SCHOOL	200,000			200,000	200,000	-
FAM	300,000			300,000	300,000	
FAM	300,000			300,000	300,000	
FAM	370,000			370,000	370,000	
ANNROSE GAKENIA	200,000			200,000	200,000	
FAM	400,000			400,000	400,000	
ANNROSE GAKENIA	450,000			450,000	450,000	
FAM	500,000			500,000	500,000	
FAM	300,000			300,000	300,000	
ANNROSE GAKENIA	400,000			400,000	400,000	
ANNROSE GAKENIA	450,000			450,000	450,000	
ANNROSE GAKENIA	444,004	45,996		490,000	490,000	
ANNROSE GAKENIA		270,000		270,000	270,000	
ANNROSE GAKENIA		300,000		300,000	300,000	

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (G/Bk) and AIA	Previous Years Outstanding Disbursements			
ANNROSE GAKENIA		400,000			400,000	400,000	
ANNROSE GAKENIA		158,773		131,227	290,000	290,000	
ANNROSE GAKENIA				300,000	300,000	300,000	
ANNROSE GAKENIA				315,000	315,000	315,000	
ANNROSE GAKENIA				200,000	200,000	200,000	
ANNROSE GAKENIA				200,000	200,000	200,000	
ANNROSE GAKENIA				250,000	250,000	250,000	
ANNROSE GAKENIA				500,000	500,000	500,000	
ANNROSE GAKENIA				450,000	450,000	450,000	
ANNROSE GAKENIA				100,000	100,000	100,000	
ANNROSE GAKENIA				300,000	300,000	300,000	
ANNROSE GAKENIA				300,000	300,000	300,000	
ANNROSE GAKENIA				350,000	350,000	350,000	
ANNROSE GAKENIA				500,000	500,000	500,000	
ANNROSE GAKENIA				450,000	450,000	450,000	
ANNROSE GAKENIA				450,000	450,000	450,000	
ANNROSE GAKENIA				258,000	258,000	258,000	
ANNROSE				163,000	163,000	163,000	
ANNROSE GAKENIA				240,000	240,000	240,000	
4.5 Unallocated				4,194	4,194	-	4,194
Sub-total	10,614,004	1,174,769		5,461,421	17,250,194	17,246,000	4,194
5.0 Bursary and Social Security							

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
		Kshs	Kshs			
5.1 Primary Schools				-		-
5.2 Secondary Schools	15,666,433	353,419		16,019,852	15,769,852	250,000
5.3 Tertiary Institutions	65,000,000	702,007		65,702,007	65,096,798	605,209
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
5.7 Special Schools				-		-
Sub-total	80,666,433	1,055,426	-	81,721,859	80,866,650	855,209
6.0 Sports						
6.1 Constituency sports tournament			2,964,106	2,964,106	2,598,500	365,606
6.2 Regional sports tournament			350,000	350,000		350,000
Sub-total	-	-	3,314,106	3,314,106	2,598,500	715,606
7.0 climate change mitigation activities						
Grassroots Sensitization of the Public	264,500			264,500		264,500
ANNROSE GAKENIA	450,000			450,000	450,000	-
ANNROSE GAKENIA	550,000			550,000	550,000	-
ANNROSE GAKENIA	370,000			370,000	370,000	-
ANNROSE GAKENIA	450,000			450,000	450,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
ANNROSE GAKENIA	300,000			300,000	300,000	-
THE STARBUCKS HOTEL	115,500			115,500	115,500	-
FAM					414,340	414,340
Tukiamwana spring protection		400,000		400,000		400,000
Nyamache DCC Office		200,000	50,000	250,000	250,000	-
Gekongo primary school			200,000	200,000		200,000
Ebigogo secondary school			200,000	200,000		200,000
Nyamaruma primary school			341,778	341,778		341,778
Sameta boys boarding primary school			200,000	200,000		200,000
NG-CDF Office			400,000	400,000		400,000
Gekongo secondary school			250,000	250,000	250,000	-
Rianchore secondary school			200,000	200,000	200,000	-
Nyagancha secondary school			250,000	250,000	250,000	-
Nyagiki primary school			200,000	200,000	200,000	-
Nyabite AIC primary school			200,000	200,000		200,000
Inani primary school			200,000	200,000	200,000	-
Gesure secondary school			125,000	125,000	125,000	-
Proposed Riosugo girls secondary school			250,000	250,000		250,000
Nyabiosi secondary school			250,000	250,000	250,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamware primary school			239,106	239,106	239,106	-
St. Joseph sugubo secondary school			200,000	200,000		200,000
Nyamache primary school			300,000	300,000	300,000	-
Nyaronge primary school			200,000	200,000	200,000	-
Sameta mixed secondary school			200,000	200,000	200,000	-
keigamere primary school			200,000	200,000	200,000	-
Chitago Primary School	71,429			71,429		71,429
Nyachekei DOK Primary School	71,429			71,429		71,429
Bendere Primary School	71,429			71,429		71,429
Nyachogochogo Secondary School	71,429			71,429		71,429
Nyagesa Primary School	71,429			71,429		71,429
Nyagancha Primary School	71,429			71,429		71,429
Rianyachuba Primary School	71,429			71,429		71,429
Kenyerere Secondary School	71,429			71,429		71,429
Sameta High School	71,428			71,428		71,428
Nyamache Primary School	71,428			71,428		71,428
Nyoera Primary School	71,428			71,428		71,428
Boitangare Primary School	71,428			71,428		71,428
Nyabiosi Secondary School	71,428			71,428		71,428

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Suguta Primary School	71,428			71,428		71,428
Sub-total	3,500,000	600,000	4,655,884	8,755,884	5,513,946	3,241,938
8.0 Primary Schools Projects						
(List all the Projects)						
Gekongo Primary School	7,500,000			7,500,000		7,500,000
Boitangare Primary School	2,169,365			2,169,365		2,169,365
Rionsoti Primary School	2,000,000			2,000,000		2,000,000
Borangi SDA Primary School	600,000			600,000		600,000
Nyaronge Primary School	1,500,000			1,500,000		1,500,000
Nyagwengi Primary School	1,200,000			1,200,000		1,200,000
Mochengo Primary School	7,500,000			7,500,000		7,500,000
Sindagogi Primary School	4,500,000			4,500,000		4,500,000
Nyamaruma Primary School	4,500,000			4,500,000		4,500,000
Bonyancha Primary School	1,200,000			1,200,000		1,200,000
Mosasa Primary School	1,200,000			1,200,000		1,200,000
Itumbe Primary School	1,200,000			1,200,000		1,200,000
Nyakunguru Primary School	500,000			500,000		500,000
Turwa DOK Primary School	500,000			500,000		500,000
Kegochi PAG Primary School	500,000			500,000		500,000
Rusinga primary school		8,341,502	745,000	9,086,502	9,083,145	3,357

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
		Kshs	Kshs			
Sameta boys boarding primary school		1,000,000		1,000,000		1,000,000
Nyabigonkoru primary school			300,000	300,000	300,000	-
Riakerongo primary school			1,300,000	1,300,000	1,300,000	-
Rianyachuba Primary School			1,374,865	1,374,865	1,374,865	0
Nyamokenye primary school			1,200,000	1,200,000	1,200,000	-
Getai primary school			750,000	750,000	750,000	-
Sameta mixed primary school			1,200,000	1,200,000	1,200,000	-
Nyangoso SDA mixed primary			1,200,000	1,200,000	1,200,000	-
Kiombwori primary school			1,000,000	1,000,000	1,000,000	-
Rogongo primary school			1,300,000	1,300,000	1,300,000	-
Nyantira primary school			500,000	500,000	500,000	-
Sindagogi Primary School			7,500,000	7,500,000		7,500,000
Nyamaruma primary school			7,500,000	7,500,000		7,500,000
Nyagancha Primary School			3,000,000	3,000,000		3,000,000
Mosora Primary School	1,251,088			1,251,088		1,251,088
Bendere DEB Primary School	1,251,088			1,251,088		1,251,088
Emenwa DOK Primary School	1,251,088			1,251,088		1,251,088
Orogare Primary School	1,251,088			1,251,088		1,251,088

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kiobegi Primary School	1,251,088			1,251,088		1,251,088
Maji Mazuri Primary School	1,251,088			1,251,088		1,251,088
Itibonge Primary School	1,251,088			1,251,088		1,251,088
Naikuru PAG Primary School	1,251,088			1,251,088		1,251,088
Omosaria Primary School	1,251,088			1,251,088		1,251,088
Nyacheki DOK Primary School	1,251,088			1,251,088		1,251,088
Nyamache Primary School	1,251,101			1,251,101		1,251,101
Nyamuya ELCK Primary School	1,251,088			1,251,088		1,251,088
Keera DEB Primary School	1,251,088			1,251,088		1,251,088
Nyoera Primary School	1,251,088			1,251,088		1,251,088
Oganda Primary School	1,251,088			1,251,088		1,251,088
Omobondo Primary School	1,251,088			1,251,088		1,251,088
Rigena SDA Primary School	1,251,088			1,251,088		1,251,088
Sugubo DOK Primary School	1,251,088			1,251,088		1,251,088
Suguta Primary School	1,251,088			1,251,088		1,251,088
Riamangerere DEB Primary School	1,251,101			1,251,101		1,251,101
Kenyoro DOK Primary School	1,251,088			1,251,088		1,251,088
Nyakegogi DOK Primary School	1,251,088			1,251,088		1,251,088
Kiongongi DOK Primary School	1,251,088			1,251,088		1,251,088
Metengero DOK Primary School	1,251,088			1,251,088		1,251,088

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mokarate Primary School	1,251,088			1,251,088		1,251,088
Rianchore DOK Primary School	1,251,088			1,251,088		1,251,088
Riobara PAG Primary School	1,251,088			1,251,088		1,251,088
Nyabisia Primary School	1,251,088			1,251,088		1,251,088
Gesure SDA Primary School	1,251,088			1,251,088		1,251,088
Nyagesa PAG Primary School	1,251,088			1,251,088		1,251,088
Sub-total	74,102,031	9,341,502	28,869,865	112,313,398	19,208,010	93,105,388
9.0 Secondary Schools Projects (List all the Projects)						
Borangi SDA Secondary School	2,000,000			2,000,000		2,000,000
Rusinga secondary school		4,761,116	2,647,102	7,408,218	11,000,000	(3,591,782)
Birongo secondary school			5,580,818	5,580,818		5,580,818
Nyoera secondary school			400,000	400,000	400,000	-
Gionsaria secondary school			1,000,000	1,000,000	1,000,000	-
Rianyachuba secondary school			1,000,000	1,000,000	1,000,000	-
Ebigogo secondary school			500,000	500,000	500,000	-
ST. Mathews chitago secondary school			1,200,000	1,200,000	1,200,000	-
Nyamonema secondary school			1,300,000	1,300,000	1,300,000	-
Riontweka secondary school		2,500,000	400,000	2,900,000	900,100	1,999,900
Proposed Riosugo Girls secondary school		1,257,840	400,000	1,657,840	1,257,840	400,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding isbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mochengo secondary school			1,000,000	1,000,000	1,000,000	-
Igoma secondary school			1,300,000	1,300,000	1,300,000	-
Mosora secondary school		300,000	1,200,000	1,500,000	1,200,000	300,000
Kegochi PAG secondary school			1,300,000	1,300,000	1,300,000	-
Nyabonge secondary school			1,000,000	1,000,000	1,000,000	-
Suguta Girls Secondary School	9,000,000			9,000,000		9,000,000
Naikuru Secondary School	6,250,000			6,250,000		6,250,000
Rigena Secondary School	2,000,000			2,000,000		2,000,000
Nyabite DOK Secondary School	400,000			400,000		400,000
Enchoro PEFA Secondary School	1,000,000			1,000,000		1,000,000
Ebiosi Secondary School	1,500,000			1,500,000		1,500,000
Nyachogochogo Secondary School	6,250,000			6,250,000		6,250,000
Borangi PAG Secondary School	500,000			500,000		500,000
Nyaboterere Secondary School	500,000			500,000		500,000
Getai Secondary School	500,000			500,000		500,000
Sub-total	29,900,000	8,818,956	20,227,920	58,946,876	24,357,940	34,588,936
10.0 Tertiary institutions Projects (List all the Projects)						
10.1				-		-
10.2				-		-
10.3				-		-

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Programme/sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements	Kshs	Kshs
Sub-total	-	-	-	-	-
11.0 Security Projects					
Sameta Directorate of Criminal Investigation Office	500,000			500,000	500,000
Nyamache Deputy County Commissioner's Office	500,000			500,000	500,000
Rigo Sub-location Assistant Chiefs Office	2,500,000			2,500,000	2,500,000
Igare police station		3,600,000	11,400,000	15,000,000	15,000,000
Bassi central chiefs office			1,000,000	1,000,000	1,000,000
Sameta subcounty head quarters			400,000	400,000	400,000
Sameta DCC office		500,000		500,000	-
Sub-total	3,500,000	4,100,000	12,800,000	20,400,000	19,900,000
12.0 Acquisition of assets					
12.1 Motor Vehicles (including motorbikes)		7,800		7,800	7,800
12.2 Construction of CDF office				-	-
12.3 Purchase of furniture and equipment				-	-
12.4 Purchase of computers			455,000	455,000	-
12.5 Purchase of land				-	-
Sub-total	-	7,800	455,000	462,800	7,800

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
13.0 Others						
13.1 Bobasi NG-CDF Strategic Plan			3,500,000	3,500,000	2,950,000	550,000
13.2 Innovation Hub				-	-	-
13.2 NG-CDF Office				-	-	-
Sub-total	-	-	3,500,000	3,500,000	2,950,000	550,000
Funds pending approval**	-		7,510,000	7,570,000		7,570,000
Sub-total	-	60,000	7,510,000	7,570,000	-	7,570,000
Total	220,432,415	26,297,983	86,794,195	333,524,593	171,318,802	162,205,791

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

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;

- Receivables that include imprests
- Payables that include 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- Bobasi 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. Recognition of Receipts

The NG-CDF Bobasi Constituency recognizes all receipts from various sources when the event occurs, and the related cash has actually been received by the Entity.

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. Cash and Cash Equivalents

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

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period 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

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amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate 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.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
B214218	67,195,316	-
B214067	12,088,879	-
B233673	40,000,000	-
B225340	20,000,000	-
B225353	3,000,000	-
B225441	40,000,000	-
B233834	40,000,000	-
B185013		7,000,000
B185562		15,000,000
B185312		6,000,000
B185845		5,000,000
B206296		12,000,000
B205685		12,000,000
B205527		18,000,000
B207766		16,000,000
TOTAL	222,284,195	91,000,000

2. Proceeds From Sale of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received		-
Rent		-
Receipts from sale of tender documents	60,000	
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere <i>(specify)</i>	-	-
Total	60,000	-

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4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,225,446	1,561,285
Personal allowances paid as part of salary		508,800
House Allowance	-	
Transport Allowance	-	
Leave allowance	-	
Gratuity to contractual employees	559,902	552,048
Employer Contributions Compulsory national social security schemes	148,136	60,480
Employer Contributions Compulsory Housing levy	35,407	
Employer contributions to National Industrial Training Authority	5,000	
Total	3,973,891	2,682,613

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	3,328,000	2,357,159
Other committee expenses	2,288,000	2,136,000
Sub total	5,616,000	4,493,159
B. Constituency Oversight Committee		
Allowances		480,000
Other committee expenses		1,177,053
Sub total		1,657,053
Total (A+B)	5,616,000	6,150,212

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6. Use of Goods and services

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Utilities, supplies and services	370,000	67,745
Communication, supplies and services	200,000	623,280
Domestic travel and subsistence	1,400,000	1,347,720
Printing, advertising and information supplies & services	750,000	565,000
Rentals of produced assets	-	
Training expenses	610,000	550,000
Hospitality supplies and services	-	250,000
Insurance costs	-	
Specialized materials and services	-	
Office and general supplies and services	799,982	500,000
Fuel, oil & lubricants	1,640,478	1,602,947
Other operating expenses	874,340	450,000
Bank Charges	688,065	35,000
Security operations	-	
Routine maintenance – vehicles and other transport equipment	700,000	660,700
Routine maintenance – other assets	-	
Total	8,032,865	6,652,392

7. Transfer To Other Government Units

Description	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Transfers To Primary Schools	19,208,010	1,300,000
Transfers To Secondary Schools	24,357,940	16,556,010
Transfers To Tertiary Institutions	-	
Total	43,565,950	17,856,010

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8. Other Grants and Other transfers

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Bursary – secondary schools	15,769,852	12,991,341
Bursary – tertiary institutions	65,096,798	44,652,100
Bursary – special schools	-	
Bursary- education support programmes	-	
Social Security programmes (NHIF)	-	
Security projects	500,000	500,000
Sports projects	2,598,500	
Environment projects	5,513,946	
Emergency projects	17,246,000	1,000,000
Roads projects	-	
Total	106,725,096	59,143,441

9. Acquisition Of Assets

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	455,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
Total	455,000	0

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10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	2,950,000	-
ICT Hub	-	-
Others (specify)	-	-
Total	2,950,000	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Kenya commercial Bank Bank, A/C no. , 1237909678 Kisii West Branch . (main account)</i>	77,263,376	26,237,983
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
Total	77,263,376	26,237,983
11B: Cash Balances		
Location 1	0	0
Location 2	0	0
Other Locations (Specify)	0	0
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
DANIEL ORERI	25-07-23	200,000	200,000	0
DANIEL ORERI	02-08-23	330,000	330,000	0
DANIEL ORERI	08-08-23	600,000	600,000	0
DANIEL ORERI	17-08-23	300,000	300,000	0
DANIEL ORERI	23-08-23	350,000	350,000	0
ANROSE GAKENIA	08-09-23	300,000	300,000	0
ANROSE GAKENIA	08-09-23	310,000	310,000	0
ANROSE GAKENIA	08-09-23	200,000	200,000	0
ANNROSE GAKENIA	25-10-23	350,000	350,000	0
ANNROSE GAKENIA	25-10-23	300,000	300,000	0
ANNROSE GAKENIA	30-10-23	170,000	170,000	0
ANNROSE GAKENIA	06-11-23	250,000	250,000	0
ANNROSE GAKENIA	06-11-23	300,000	300,000	0
DANIEL ORERI	06-11-23	300,000	300,000	0
ANNROSE GAKENIA	09-11-23	300,000	300,000	0
ANNROSE GAKENIA	09-11-23	250,000	250,000	0
ANNROSE GAKENIA	13-12-23	175,000	175,000	0
ANNROSE GAKENIA	18-12-23	200,000	200,000	0
ANNROSE GAKENIA	15-01-24	230,000	230,000	0
ANNROSE GAKENIA	17-01-24	350,000	350,000	0
ANNROSE	06-02-24	300,000	300,000	0
ANNROSE	06-02-24	200,000	200,000	0
ANNROSE	21-02-24	220,000	220,000	0
ANNROSE	22-02-24	100,000	100,000	0
ANNROSE	25-02-24	670,000	670,000	0
ANNROSE	26-02-24	250,000	250,000	0
DANIEL ORERI	05-03-24	400,000	400,000	0
ANNROSE GAKENIA	25-03-24	500,000	500,000	0
ANNROSE GAKENIA	26-03-24	470,000	470,000	0
ANNROSE GAKENIA	16-04-24	450,000	450,000	0
ANNROSE GAKENIA	16-04-24	258,000	258,000	0
ANNROSE GAKENIA	16-04-24	450,000	450,000	0

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Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
ANNROSE GAKENIA	21-05-24	200,000	200,000	0
ANNROSE GAKENIA	31-05-24	280,000	280,000	0
ANNROSE GAKENIA	06-06-24	500,000	500,000	0
ANNROSE GAKENIA	06-06-24	450,000	450,000	0
ANNROSE GAKENIA	06-06-24	126,000	126,000	0
Total		11,589,000	11,589,000	0

13. Retention

	2023/2024 KShs	2022/2023 KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

Retentions aging analysis.

	Insert Current FY	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	0	0	0	%
1-2 years	0	0	0	%
2-3 years	0	0	0	%
Over 3 years	0	0	0	%
Total	0	0	0	

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14. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	0	0	0	%
1-2 years	0	0	0	%
2-3 years	0	0	0	%
Over 3 years	0	0	0	%
Total	0	0	0	

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	26,237,983	27,722,651
Cash in hand	0	0
Imprest	0	0
Total	0	0
Less	0	0
Payables: - Retention	0	0
Payables - Gratuity	0	0
Fund Balance Brought Forward	0	0

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Imprests	0	0	0
Retentions	0	0	0
Gratuity	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

** 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

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

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18. Changes In Accounts Payable – Gratuities and Retentions

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	0	0
Gratuities and Retentions held during the year (B)	0	0
Gratuities and Retentions paid during the Year (C)	0	0
Closing account payables D= A+B-C	0	0
Net changes in accounts payables D-A	0	0

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

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19.2: Pending Staff Payables (See Annex 2)

	2023/2024	2022/2023
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

Aging Analysis for staff Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

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19.3: Unutilized Fund (See Annex 3)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Compensation of employees	1,529,124	1,228,843
Committee expense	100,000	132,000
Use of goods and services	37,596	296,199
Amounts due to other Government entities	127,694,324	65,156,740
Amounts due to other grants and other transfers	24,716,947	33,168,568
Acquisition of assets	7,800	2,032,057
Other Payments (specify)	550,000	3,507,770
Funds pending approval	7,570,000	7,510,000
Total	162,205,791	113,032,177

19.4: PMC account balances (See Annex 5)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
PMC account balances		2,675,479
Total		2,675,479

19.5 Related Party Transactions

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,328,000	2,357,159
	-	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	222,284,195	91,000,000
Total	225,612,195	93,357,159

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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	
Construction of buildings					
1.					
2.					
Sub-Total					
Construction of civil works					
3.					
4.					
5.					
Sub-Total					
Supply of goods					
6.					
7.					
Sub-Total					
Supply of services					
8.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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 Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Compensation of employees				
	Basic Salaries	1,529,124.00	1,228,843	
			132,000	
Committee expenses			296,199	
	committee allowances	100,000.00		
Use of goods & services				
	use of goods and services	37,595.80		
		37,595.80		
Amounts due to other Government entities				
Gekongo Primary School	purchase of school bus			
Boitangare Primary School	Construction of one classroom	7,500,000		
Rionsoti Primary School	Construction of two classroom	2,169,365		
Borangi SDA Primary School	Construction of one classroom	2,000,000		
Nyaronge Primary School	Construction of one classroom	600,000		
Nyagwengi Primary School	Construction of dining hall	1,500,000		
Mochengo Primary School	Construction of one classroom	1,200,000		

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sindagogi Primary School	Construction of two classroom	7,500,000		
Nyamaruma Primary School	Construction of two classroom	4,500,000		
Bonyancha Primary School	Construction of two classroom	4,500,000		
Mosasa Primary School	Construction of two classroom	1,200,000		
Itumbe Primary School	Construction of two classroom	1,200,000		
Nyakunguru Primary School	Construction of two classroom	1,200,000		
Turwa DOK Primary School	Construction of two classroom	500,000		
Kegochi PAG Primary School	Construction of two classroom	500,000		
Rusinga primary school	Purchase of school bus	500,000		
Sameta boys boarding primary school	Construction of one classroom	3,357		
Sindagogi Primary School	Construction of one classroom	1,000,000		
Nyamaruma primary school	Construction of one classroom	7,500,000		
Nyagancha Primary School	Construction of one classroom	7,500,000		
Mosora Primary School	Construction of one classroom	3,000,000		

*National Government Constituencies Development Fund (NGCDF)
Bobasi Constituency
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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Bendere DEB Primary School	Construction of one classroom	1,251,088		
Emenwa DOK Primary School	Construction of one classroom	1,251,088		
Orogare Primary School	Construction of one classroom	1,251,088	33,168,568	
Kiobegi Primary School	Construction of one classroom	1,251,088		
Maji Mazuri Primary School	Construction of one classroom	1,251,088		
Itibonge Primary School	Construction of one classroom	1,251,088		
Naikuru PAG Primary School	Construction of one classroom	1,251,088		
Omosaria Primary School	Construction of one classroom	1,251,088		
Nyacheki DOK Primary School	Construction of one classroom	1,251,088		
Nyamache Primary School	Construction of one classroom	1,251,088		
Nyamuya ELCK Primary School	Construction of one classroom	1,251,101		
Keera DEB Primary School	Construction of one classroom	1,251,088		
Nyoera Primary School	Construction of one classroom	1,251,088		
Oganda Primary School	Construction of one classroom	1,251,088		

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Omobondo Primary School	Construction of one classroom	1,251,088		
Rigena SDA Primary School	Construction of one classroom	1,251,088		
Sugubo DOK Primary School	Construction of one classroom	1,251,088		
Suguta Primary School	Construction of one classroom	1,251,088		
Riamangerere DEB Primary School	Construction of one classroom	1,251,088		
Kenyoro DOK Primary School	Construction of one classroom	1,251,101		
Nyakegogi DOK Primary School	Construction of one classroom	1,251,088		
Kiongongi DOK Primary School	Construction of two classroom	1,251,088		
Kiongongi DOK Primary School	Construction of two classroom	1,251,088.00		
Metengero DOK Primary School	Construction of two classroom	1,251,088		
Mokarate Primary School	Construction of two classroom	1,251,088		
Rianchore DOK Primary School	Construction of two classroom	1,251,088		
Riobara PAG Primary School	Construction of two classroom	1,251,088		
Nyabisia Primary School	Construction of two classroom	1,251,088		

National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Gesure SDA Primary School	Construction of two classroom	1,251,088		
Nyagesa PAG Primary School	Construction of two classroom	1,251,088		
Sub-Total		93,105,388.20		
9.0 Secondary Schools Projects (List all the Projects)				
Borangi SDA Secondary School	Construction of one classroom	2,000,000		
Rusinga secondary school	Construction of two classroom	(3,591,782)		
Birongo secondary school	Construction of one classroom	5,580,818		
Riontweka secondary school	Construction of one classroom	1,999,900		
Proposed Riosugo Girls secondary school	Construction of dining hall	400,000		
Mosora secondary school	Construction of one classroom	300,000		
Suguta Girls Secondary School	Construction of two classroom	9,000,000		
Naikuru Secondary School	Construction of one classroom	6,250,000		
Rigena Secondary School	Construction of one classroom	2,000,000		
Nyabite DOK Secondary School	Construction of dining hall	400,000		

National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Enchoro PEFA Secondary School	Construction of one classroom	1,000,000		
Ebiosi Secondary School	Construction of two classroom	1,500,000		
Nyachogochogo Secondary School	Construction of one classroom	6,250,000		
Borangi PAG Secondary School	Construction of one classroom	500,000		
Nyaboterere Secondary School	Construction of dining hall	500,000		
Getai Secondary School	Construction of one classroom	500,000		
Sub-Total		34,588,936.03		
Amounts due to other grants and other transfers		500,000		
11.0 Security Projects		500,000		
Sameta Directorate of Criminal Investigation Office	construction of DCI office	2,500,000		
Nyamache Deputy County Commissioner's Office	construction of DCc office	15,000,000		
Rigo Sub-location Assistant Chief's Office	construction of aASS chief's office	1,000,000		
Igare police station	construction of police post	400,000		
Bassi central chief's office	construction of aASS chief's office			

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

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sameta subcounty head quarters	construction of administration office			
Sub-total		19,900,000		
4.0 Emergency				
4.5 Unallocated	unallocated funds	4,194		
Sub-total		4,194		
5.0 Bursary and Social Security				
5.2 Secondary Schools	bursary award to needy students	250,000		
5.3 Tertiary Institutions	bursary award to needy students	605,209		
Sub-total		855,209		
6.0 Sports				
6.1 Constituency sports tournament	constituency sports	365,606		
6.2 Regional sports tournament	regional sports	350,000		
Sub-total		715,606	2,032,057	
7.0 climate change mitigation activities				
Grassroots Sensitization of the Public		264,500	3,507,770	
FAM		414,340.00		
Tukiamwana spring protection	spring protection	400,000	7,510,000	

National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Gekongo primary school	construction of toilets	200,000		
Ebigogo secondary school	construction of toilets	200,000		
Nyamaruma primary school	construction of toilets	341,778		
Sameta boys boarding primary school	construction of toilets	200,000		
NG-CDF Office	construction of toilets	400,000		
Nyabite AIC primary school	construction of toilets	200,000		
Proposed Riosugo girls secondary school	construction of toilets	250,000		
St. Joseph sugubo secondary school	construction of toilets	200,000		
Chitago Primary School	planting and distribution of tree seedlings	71,429		
Nyacheki DOK Primary School	planting and distribution of tree seedlings	71,429		
Bendere Primary School	planting and distribution of tree seedlings	71,429		
Nyachogochogo Secondary School	planting and distribution of tree seedlings	71,429		
Nyagesa Primary School	planting and distribution of tree seedlings	71,429		
Nyagancha Primary School	planting and distribution of tree seedlings	71,429		

National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Rianyachuba Primary School	planting and distribution of tree seedlings	71,429		
Kenyerere Secondary School	planting and distribution of tree seedlings	71,429		
Sameta High School	planting and distribution of tree seedlings	71,428		
Nyamache Primary School	planting and distribution of tree seedlings	71,428		
Nyoera Primary School	planting and distribution of tree seedlings	71,428		
Boitangare Primary School	planting and distribution of tree seedlings	71,428		
Nyabiosi Secondary School	planting and distribution of tree seedlings	71,428		
Suguta Primary School	planting and distribution of tree seedlings	71,428		
Sub-total		3,241,938		
12.1 Motor Vehicles (including motorbikes)	purchase of motorvehicle	7,800		
Sub-total		7,800		
13.0 Others				
13.1 Bobasi NG-CDF Strategic Plan	development of constituency strategic plan	550,000		
Sub-total		550,000		
Funds pending approval**	unapproved funds	7,570,000		

National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sub-total		7,570,000		
Grand Total		162,205,791	113,032,177	

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

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	11,884,156	0	0	11,884,156
Buildings and structures	5,400,000	0	0	20,602,261
Transport equipment	1,164,749	0	0	5,742,200
Office equipment, furniture and fittings	1,462,200	0	0	2,838,456
ICT Equipment, Software and Other ICT Assets	0	0	0	1,617,800
Other Machinery and Equipment	0	0	0	0
Intangible assets	0	0	0	0
Total	19,911,105	0	0	42,684,873

National Government Constituencies Development Fund (NGCDF)
Bobasi Constituency
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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Date of A/C opening	Bank Balance	Bank Balance
				2023-2024	2022-2023
BIRONGO PAG PRIMARY SCHOOL	KCB	1276105185	6/7/2020	0	0
BOITANGARE PRIMARY SCHOOL	KCB	1261621549	31-02-2019	0	0
Bonyancha primary school	Co-op Bank	1139017529500	09/01/2021	0	0
BORANGI PAG PRIMARY SCHOOL	KCB	1267860650	27/10/2020	0	0
BORANGI SDA PRIMARY SCHOOL	KCB	1263070353	21/9/2021	0	0
Borangi SDA primary school	KCB	1300519126	09/09/2019	0	0
Bosansa primary school	Co-op Bank	1139017094901	09/09/2021	0	0
CHIRONGE PRIMARY SCHOOL	KCB	1261182928	21-02-2021	0	0
EBIGOGO PRIMARY SCHOOL	KCB	1235739090	11/04/2022	0	0
EKENYORU PRIMARY SCHOOL	KCB	1261101294	30/7/2021	0	0
EKEONGA PRI. SCHOOL	KCB	1269388983	30/7/2021	0	0
Emenwa DOK Primary School	KCB	1269388983		0	0
Emenwa secondary school	KCB	1226915434	27/10/2021	0	262
ENCHORO EMMA PRIMARY SCHOOL	KCB	1272651738	20/04/2022	0	0
Gesure primary school	Co-op Bank	1139016651801	25/08/2021	0	0
GETAI PRIMARY	KCB	1276300433	30/07/2018	0	0
Getenga primary school	Co-op Bank	1141017532900	30/07/2021	0	0
Getome Primary School	KCB	1287328172	08/11/2021	0	46
IKENYE SEC. SCHOOL	KCB	1281496316	08/11/2021	0	0
INANI PRIMARY SCHOOL	KCB	1278921184	25/8/2021	0	0
			26/11/2018	0	
IRONGO PRIMARY SCHOOL	KCB	1279769408	13/5/2022	0	0
			5/31/2021	0	
Itumbe primary school	Co-op Bank	1139019711101	30/07/2020	0	0

National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Date of A/C opening	Bank Balance	Bank Balance
				2023-2024	2022-2023
Keera Primary School	KCB	1272639029	30/07/2021	0	0
Kiombwori primary school	KCB	1272640076	08/11/2021	278936	
Kegochi primary school	Co-op Bank	1141019709600	08/11/2021	0	0
KEGOCHI SECONDARY SCHOOL	KCB	1234823624	30/07/2020	0	0
Kenyerere Primary School	KCB	1236206029	30/07/2021	0	59
Kenyoru DEB primary school	KCB	1297715284	08/11/2021	0	29
KIONDUSO PAG PRI. SCHOOL	KCB	1274868955	08/11/2021	0	0
ST. PETERS RIANYACHUBA SEC	KCB	1265764581	25/8/2021	-118	
KIONGONGI PRIMARY SCHOOL	KCB	1281048151	26/11/2018	0	0
Maji Mazuri Primary School	KCB	1278320644	02/11/2017	0	33
MOGONGA SEC SCHOOL	KCB	1276629613	25/01/2018	0	0
Mokarate primary school	KCB	1267488190	14/6/2021	0	0
Nyabete primary school	Co-op Bank	1120016746100	19/01/2021	0	0
Nyabigonkoru primary school	Co-op Bank	1139017532801	10/5/2021	0	0
Nyabisia primary school	Co-op Bank	1141019711600	15/6/2021	0	0
Nyaboterere Primary School	KCB	1297314999	11/5/2020	0	0
Nyagiki Primary school	KCB	1297135474	13/5/2022	0	0
NYAGUKU PRIMARY SCHOOL	KCB	1275802419	5/31/2021	0	0
Nyaguku primary school	KCB	1275802419	2/6/2019	0	122
NYAINEKE PRIMARY SCHOOL	KCB	1281048240	17-02-2021	0	0
Nyakona primary school	KCB	1289590451	10/5/2020	0	0
NYAKONDIERE PRIMARY SCHOOL	KCB	1281048356	15/6/2021	0	0
Nyamache primary school	Co-op Bank	1141017086900	11/5/2019	0	0
Nyamaruma Primary school	KCB	1274640040	5/31/2021	0	46
Nyamonema SDA Primary School	KCB	1273211251	25/08/2021	0	0
NYAMUYA PRI. SCHOOL	KCB	1272671526	09/01/2021	0	0

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PMC	Bank	Account number	Date of A/C opening	Bank Balance	Bank Balance
				2023-2024	2022-2023
			25/08/2021	0	
Nyamware primary school	KCB	1272326608	23/03/2022	0	0
Nyangoso SDA Primary School	KCB	1281369624	27/10/2021	0	0
Nyanuguti primary school	KCB	1253317550	27/10/2021	0	0
Nyoera primary school	KCB	1235082156	21-02-2021	0	0
Obuya primary school	Co-op Bank	1141017098900	11/11/2021	0	0
Omobondo primary school	KCB	1265323771	21-02-2021	0	0
RIAMANONO PRIMARY SCHOOL	KCB	1181485347	6/7/2021	0	0
Rianchaga primary school	KCB	1290570426	25/08/2021	0	0
Rianchore primary school	Co-op Bank	1100017396800	09/01/2021	0	0
Rianyachuba secondary school	KCB	1265764581	10/8/2019	0	0
Riobara Primary School	KCB	1270958771	25/01/2022	0	0
Riongoncho primary school	Co-op Bank	1139017529801	3/6/2020	0	0
RIYABO PRIMARY SCHOOL	KCB	1281170259	3/6/2019	0	0
Rogongo Primary School	KCB	1296584720	10/8/2019	0	0
Rusinga primary school	Co-op Bank	1141017090200	10/8/2021	0	0
Rusinga secondary school	KCB	1289590109	25/01/2022	0	2,674,756
St.John's Orogare Secondary school	KCB	1176425986	3/6/2020	0	126
SUGUBO PRIMARY SCHOOL	KCB	1261764021	3/6/2019	0	0
Tukiamwana Primary school	KCB	1267466936	10/8/2019	0	0
Turwa primary school	KCB	1272312968	10/8/2021	0	0
TOTAL				278,818.25	2,675,479

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
1.0	<p>1.0. Lack of Inspection and Acceptance Committee Reports</p> <p>The statement of receipts and payments reflects transfers to other government units balance of Kshs. 17,856,010 which, as disclosed in Note 7 to the financial statements, includes transfers to secondary schools amount of Kshs.16,556,010 out of which, Kshs.3,056,010 was transferred to three (3) secondary schools as shown below:</p> <table border="1"> <thead> <tr> <th>Institution</th> <th>Activity</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Itumbe</td> <td>Completion</td> <td>500,000</td> </tr> <tr> <td>St. John</td> <td>Construction</td> <td>2,000,000</td> </tr> <tr> <td>Riontweka Secondary</td> <td>Construction of two</td> <td>556,010</td> </tr> <tr> <td>Total</td> <td></td> <td>3,056,010</td> </tr> </tbody> </table>	Institution	Activity	Amount (Kshs.)	Itumbe	Completion	500,000	St. John	Construction	2,000,000	Riontweka Secondary	Construction of two	556,010	Total		3,056,010	<p><i>It is regrettable that the sought documents were not availed for audit. The inspection and acceptance committee reports have been attached herewith for your verification. (see Annex 1)</i></p>	Not Resolved	30/01/2025
Institution	Activity	Amount (Kshs.)																	
Itumbe	Completion	500,000																	
St. John	Construction	2,000,000																	
Riontweka Secondary	Construction of two	556,010																	
Total		3,056,010																	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>However, inspection and acceptance committee reports were not provided for audit review to confirm that the works were carried out in accordance with the contract, standards and specifications.</p> <p>In the circumstances, the validity of this expenditure could not be confirmed.</p>			
2	<p>2.0. Unsupported Expenditure on Bursaries</p> <p>The statement of receipts and payments reflects other grants and transfers balance of Kshs. 59,143,441 which, as disclosed in Note 8 to the financial statements, includes is an amount of Kshs.57,643,441 in respect to bursaries for students in secondary schools and tertiary institutions. The latter amount includes Kshs.5,953,000 whose supporting receipts and</p>	<p><i>The Acknowledgement letters and receipts from schools in respect to bursary funding of the amount of Kshs. 5,953,000 were in a file that was misplaced in office as at the time of Audit. The file has since been located and copies of the Acknowledgement</i></p>	Not Resolved	30/01/2025

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>acknowledgement letters from the respective schools were not provided for audit.</p> <p>In the circumstances, the accuracy, completeness and authenticity of expenditure of Kshs. 57,643,44 on bursaries could not be confirmed.</p>	<p>letters and receipts have been attached here for your reference (Annex 2).</p>		
3	<p>3.0. Failure to Provide Bank Reconciliation Statements</p> <p>The statement of assets and liabilities reflect cash and cash equivalents balance of Kshs.26,237,983. However, bank reconciliation statements for the months of July, 2022, August, 2022, September, 2022, October, 2022, February, 2023, March, 2023, April, 2023 and May 2023, together with the certificate of bank balance for the month of June, 2023 were not provided for audit review.</p> <p>In the circumstances, the completeness and accuracy of the cash and cash equivalents</p>	<p>Copies of the Bank statements that were not availed for audit due to misfiling have been Attached for your reference (Annex 3).</p>	Not Resolved	30/01/2025

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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)
	balance of Kshs.26,237,983 could not be confirmed			
4	<p>4.0. Unsupported PMC Bank Account Balances</p> <p>Annex 5 to the financial statements reflects Project Management Committee (PMC) bank account balances totaling to Kshs.2,675,479. However, the certificates of bank balances supporting this balance were not provided for audit.</p> <p>In the circumstance, the accuracy and completeness of and of the PMC Bank balances of Kshs.2,675,479 could not be confirmed.</p>	<i>The certificate of bank balance is herein attached (Annex 4)</i>	Not Resolved	30/01/2025
5	<p>5.0. Failure to Include Footnote in the Financial Statements</p> <p>The summary statement of appropriation reflect under receipts of 42% against transfers from NGCDF Board. However, no footnote was included to explain the variance which is more than 10%, as required by</p>	<i>Foot notes have been included in the attached amended financial statement (see Annex 5)</i>	Not Resolved	30/01/2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the prescribed reporting requirements.</p> <p>In the circumstance, the summary statement of appropriation does not comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board.</p> <p>The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Bobasi 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</p>			

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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)
	my qualified opinion.			
6	<p>1.0. Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.205,516,846 and Kshs.118,722,651 respectively, resulting in an underfunding of Kshs.86,794,195 or 42% of the budget. Similarly the Fund expended Kshs.92,484,668 against an approved budget of Kshs.205,516,846, resulting to an under expenditure of Kshs. 113,032,177 or 55% of the budget.</p> <p>Further, the budget execution by sectors and projects schedule shows that sixty-five (65) projects with budgeted costs totaling to Kshs.92,397,158 related to sports, environment, primary schools, secondary schools, security and other</p>	<p><i>The underfunding and under expenditure was as a result of the delay in disbursement of funds by the NG-CDF Board.</i></p>	Not Resolved	30/01/2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>projects were not funded during the year. The funds were disbursed late by the National Treasury in August, 2023.</p> <p>The underfunding and under expenditure affected the planned activities, impacting negatively on service delivery to the Bobasi constituents.</p>			



Name: Daniel J. O. Orieri
 Fund Account Manager.

