

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PARLIAMENT  
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THE NATIONAL ASSEMBLY	
DATE: 06 JUL 2023	DAY: Thursday
TABLED BY: Hon. Samuel Chepkonga, MP	
CLERK AT THE TABLE: Joye Kerretelle	

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
BOMACHOGE CHACHE CONSTITUENCY**

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



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**BOMACHOGE CHACHE CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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

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

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

### **Mandate**

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

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

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**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Jared O.Bosire
2.	Sub-County Accountant	Joseph A.Wesonga
3.	Chairman NGCDFC	Salim O.Orina
4.	Member NGCDFC	Thomas O.Nyangate

**(d) Fiduciary Oversight Arrangements**

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

**(e) Bomachoge Chache Constituency NGCDF Headquarters**

P.O. Box 303-40204  
NG-CDF Office Building  
OGEMBO.

**(f) Bomachoge Chache Constituency NGCDF Contacts**

Telephone: (254) 728 731132  
E-mail: [cdfbomachogechache@go.ke](mailto:cdfbomachogechache@go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Bomachoge Chache Constituency NGCDF Bankers**

Equity Bank , Account No.0510261687855  
Branch: Kisii Branch  
P.o Box 303-40204  
Ogembo -Kenya

**(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

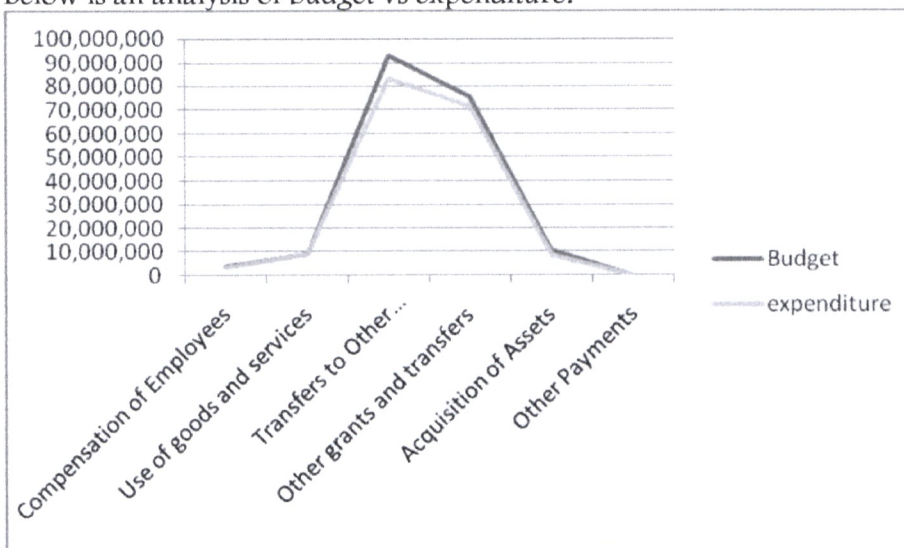
**II. NG-CDFC Chairman’s Report**



*Salim Orina, Bomachoge Chache NG CDFC Chairman*

The NG-CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The Bomachoge Chache NG-CDF was allocated a total of Kshs. 137,088,879 during the financial 2021/2022 out of which a total amount of Ksh. 182,177,758 was received and Ksh 45,088,879 being balance of the last financial year. The performance in all sectors was superb with Security, Bursary and Education taking a bigger percentage of the allocation. However, despite the challenges in receipt of funds from the Board the constituency achieved 91.7% performance.

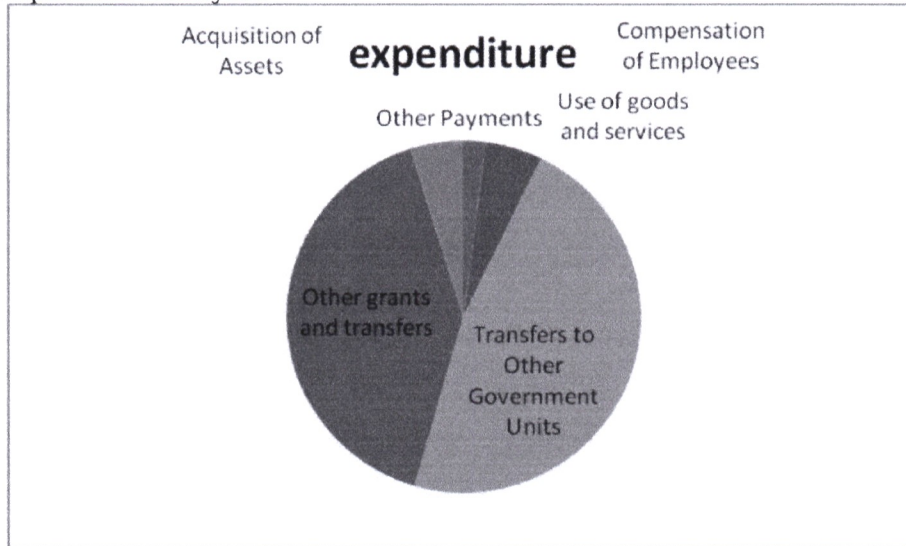
Below is an analysis of budget vs expenditure:



**Bomachoge Chache Constituency**  
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Below is the expenditure analysis:



The Constituency has been having emerging issues like political, economic, social, legal and global challenges, which influence the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals, reallocations and human resource challenges especially on Fund account managers i.e. transfers of Fund Account Managers.



Photo: Bomachoge Chache KMTTC Project, Ongoing Phase II

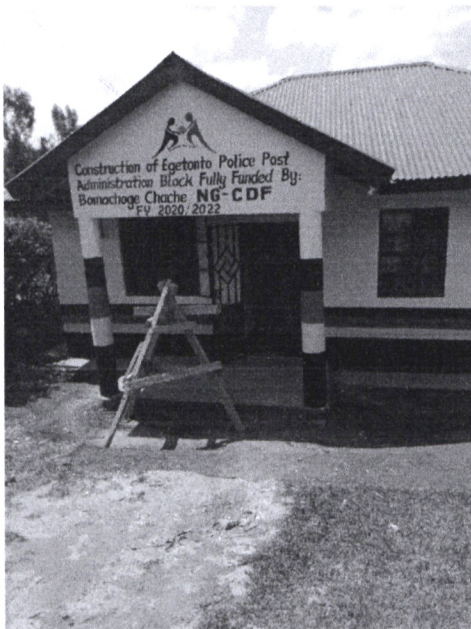
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One of the excellent project carried by the Bomachoge Chache NG-CDF under Tertiary institutions, is the Kenya Medical Training College – Bomachoge Chache Campus which is on the Phase II of its construction and 92% complete.



The Chairman (right), issuing a Cheque for a security project to the Deputy County Commissioner Bomachoge Chache on the photo above. Security is one of the Key projects on which the Bomachoge Chache has carried out in the FY 2021/2022 and a bigger part of its budget was invested on. The photo below captures one of the Police post implemented by the Bomachoge Chache NG CDF.



Egetonto Police Post, Fully Funded by the Bomachoge Chache NGCDF FY2021/2022

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The NG-CDFCs wish that the issues of having the project on going for more than two years be stopped and the NG-CDF board to ensure the entire amount allocated to the constituency is received within the financial year. This will help in timely project implementation and completion of all the projects as per the constituency budgeted amounts.

Finally, the Bomachoge Chache NG-CDF wish to thank the NG CDF board and all other stake holders who have made it easy for them to be able to deliver services to the people of Bomachoge Chache NG-CDF within the precincts of the NG-CDF Act, 2015.



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**Name  
CHAIRMAN NGCDF COMMITTEE**

***Bomachoge Chache Constituency  
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**III. Statement of Performance against Predetermined Objectives for FY2021/22**

**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 *Bomachoge Constituency 2018-2022* plan are to:  
***(Enumerate all the objectives of the constituency as per the Strategic Plan)***

**Progress on attainment of Strategic development objectives**

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

<b>Constituency Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 21/22 The constituency did 35 classrooms and 5 laboratories constructed. - Bursary beneficiaries increased from 6,000 to 8,000 in Tertiary institutions and 5,000 to 7,000 in Secondary schools.
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve	Develop and enhance provincial administration and other security organs	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices remained 5. Number of renovations at security departments increased from 5 to 6.

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	service delivery	infrastructure to enhance service delivery.		
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives.	Construct and maintain water springs. Construct sanitation facilities in schools and community	Number of water springs constructed.  Number of sanitation facilities created.	Number of water springs remained 20. Number of sanitation facilities remained 18.
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.	Number of youth groups benefitting from the sports programme remained 40.
Emergency	Build/create/improve and develop security roads.	Create/develop access roads to schools, provincial administration and other government institution.	Number of Roads created/maintained and repaired.	Number of security roads constructed/maintained were none.

#### **IV. Environmental and Sustainability Reporting**

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

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

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

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

## **2. Environmental performance**

- *The Bomachoge Chache NG CDF once in a year supports students to carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *The Bomachoge Chache NG CDF is involved in sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF e.g. construction of Egontoto Police camp and funding of Ogembo police station.*
- *The Constituency normally holds a football tournament that brings community together and also help in sensitizing the community on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

## **3. Employee welfare**

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

Bomachoge Chache NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

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

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

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

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

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

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

**Public Awareness**

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

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

.....  


**Name: Jared O. Bosire  
FAM-Bomachoge Chache NG-CDF**

## V. 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-Bomachoge Chache 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, 2022. 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-Bomachoge Chache 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bomachoge Chache 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.

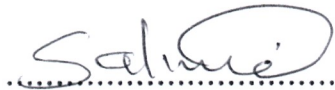
***Bomachoge Chache Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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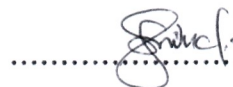
The Accounting Officer in charge of the NGCDF Bomachoge Chache Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were 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- Bomachoge Chache Constituency financial statements were approved and signed by the Accounting Officer on 30/09 2022.

  
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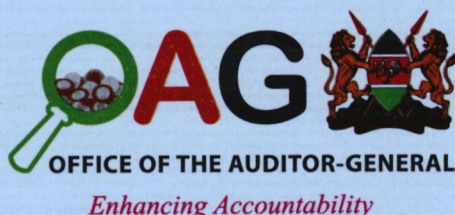
**Name: Salim O.Orina**  
**Chairman – NGCDF Committee**

  
.....

**Name: Jared O.Bosire**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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NAIROBI

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bomachoge Chache Constituency set out on pages 1 to 38, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with

the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Opinion**

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

The statement of receipts and payments reflects transfers to other Government units balance of Kshs.83,309,433 as disclosed in Note 6 to the financial statements. The amount includes transfers to primary schools and tertiary institutions amounts of Kshs.35,012,193 and Kshs.20,397,240 respectively . However, the latter two amounts include disbursements totalling to Kshs.3,800,000 whose supporting documents, such as Project Management Committee project files, interim payment certificates and bank statements indicating how the funds were utilised, were not provided for audit.

The details are as shown in the table below: -

<b>Institution</b>	<b>Project Details</b>	<b>Amount (Kshs.)</b>
Getare Primary School	Construction of 2 classrooms on 1 <sup>st</sup> floor (phase 2)	2,000,000
Nyataro Primary School	Renovation of classrooms, fixing of steel doors, windows, plastering and painting	800,000
Riamo Technical and Vocational College	Construction of 8-door pit latrine for ladies and gents and urinal pit and 2-door pit latrine and urinal for staff	1,000,000
	<b>Total</b>	<b>3,800,000</b>

In the circumstances, the accuracy, completeness and validity of transfers to other Government units amount of Kshs.3,800,000 could not be confirmed.

### **2. Unsupported Projects Expenditure**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.71,797,484 as disclosed in Note 7 to the financial statements. However, review of records revealed the following unsatisfactory matters:

- (i). The amount of Kshs.71,797,484 includes security projects expenditure of Kshs.13,200,000 which further includes an amount Kshs.5,500,000 whose supporting documents, such as Project Management Committee project files, interim payment certificates indicating the extent of work done and bank statements to indicate how the funds were utilised, were not provided for audit.
- (ii). Further, the amount of Kshs.71,797,484 includes sports projects expenditure of Kshs.2,720,000 out of which, Kshs.1,120,000 was paid to a local supplier for the supply and delivery of sports items or kits. However, Management did not

provide the stores receipt and issue vouchers and a signed distribution list to the beneficiaries for audit review, to support the latter amount.

- (iii). In addition, the other grants and transfers amount includes emergency projects expenditure of Kshs.7,938,154. However, the emergency projects schedule, bills of quantities for the implemented projects, project management committee bank account statements and project files, in support of the latter amount, were not provided for audit.

In the circumstances, the accuracy, completeness and validity of the other grants and transfers expenditure of Kshs.14,558,154 could not be confirmed.

### **3. Unsupported Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets balance of Kshs.8,500,000 as disclosed in Note 8 to financial statements. The amount includes an expenditure of Kshs.1,274,708 whose supporting delivery notes or inspection and acceptance committee reports were not provided for audit.

In the circumstances, the accuracy, completeness and validity of the acquisition of assets expenditure of Kshs.1,294,708 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

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

The summary statement of appropriation for the year under review reflects total budgeted receipts of Kshs.192,333,542 and actual receipts on comparable basis of Kshs.183,833,542, resulting to an underfunding of Kshs.8,500,000 or 4% of the budget. Similarly, the summary statement reflects approved final expenditure budget of Kshs.192,333,542 and actual expenditure of Kshs.176,408,360, resulting to an under expenditure of Kshs.15,925,182 or 8% of the budget.

The underfunding and under expenditure affected the planned activities of the Fund and may have impacted negatively on service delivery to the residents of Bomachoge Chache Constituency.

##### **2. Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, 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.

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

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources 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. Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other Government units balance of Kshs.83,309,433 as disclosed in Note 6 to the financial statements. However, audit of the expenditure revealed the following anomalies: -

##### 1.1. Unbranded Primary Schools Projects

The balance of Kshs.83,309,433 includes transfers to primary schools amount of Kshs.35,012,193 out which, Kshs.5,400,193 was spent on three (3) primary schools projects. However, audit inspection carried out in the month of March, 2023 revealed that the three (3) projects had been completed and in use, but had not been branded or labelled as required by Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, Management was in breach of the regulations.

##### 1.2. Delayed Implementation of Projects

Further, the balance of Kshs.83,309,433 includes an amount of Kshs.6,100,000 disbursed to three (3) primary schools, one (1) secondary school and one (1) tertiary institution. However, audit inspection of the projects carried out in the month of March, 2023 revealed several unsatisfactory matters as tabulated below:

Institution	Project Details	Amount (Kshs.)	Observations
Getare Primary School	Construction of 2 classrooms on 1 <sup>st</sup> floor (phase 2)	2,000,000	The project was incomplete and had been done up to the lintel stage.
Machongo Primary School	Construction of 4 roomed administration block inclusive of staff room to completion	1,500,000	The project was incomplete as doors and window had not been fixed, while plastering and painting had not been done.
Nyataro Primary School	Renovation of classrooms, fixing of steel doors, windows, plastering and painting to completion	800,000	The project was incomplete as doors and windows had not been fixed, while plastering and painting had not been done.
Riamo Technical and	Construction of 8-door pit latrine for ladies and	1,000,000	The project was incomplete and the contractor was not on site.

Institution	Project Details	Amount (Kshs.)	Observations
Vocational College	gents and urinal pit to completion and 2-door pit latrine and urinal for staff		
Nyamiobo Secondary School	Completion of science laboratory (Finishes)	800,000	The project was incomplete and the contractor was not on site.
	<b>Total</b>	<b>6,100,000</b>	

In the circumstances, value for money was not achieved in the expenditure of Kshs.6,100,000 on the incomplete projects.

## 2. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amount of Kshs.71,797,484 as disclosed in Note 7 to the financial statements. However, audit of the expenditure revealed the following unsatisfactory matters:

### 2.1. Unbranded Security Projects

The balance of Kshs.71,797,484 includes security projects expenditure of Kshs.13,200,000 out of which, an amount of Kshs.1,500,000 was spent on three (3) security projects. However, audit inspection carried in the month of March, 2023 revealed that the three (3) projects had been completed and in use, but had not been branded or labelled as required by Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, Management was in breach of the regulations.

### 2.2. Poor Workmanship of Projects at Egetonto Administration Police Camp

The security projects expenditure of Kshs.13,200,000 also includes an amount of Kshs.5,000,000 disbursed for the construction of six (6) roomed offices, 6 residential units (double rooms), a pit latrine with a urinal and provision for people with disability access, 2 bathrooms and a urinal to completion at Egetonto Administration Police Camp. An audit inspection carried out in the month of March, 2023 revealed that project had been completed and put to the intended use. However, there were deep structural cracks on the walls, an indication of poor workmanship and poor quality of materials used.

In the circumstances, value for money of the expenditure on security projects of Kshs.5,000,000 could not be confirmed.

### 2.3. Lack of a Properly Constituted Bursary Sub-Committee

The amount of Kshs.71,797,484 includes bursaries disbursement to secondary schools and tertiary institutions totalling to Kshs.45,239,330. However, the bursary sub-committee as constituted did not co-opt two members, one of whom must be the area Education Officer or representative of the of Ministry of Education. This is contrary to the Constituency Development Fund Board circular reference No. VOL1/111, dated 13 September, 2010, which requires formation of a Sub-Committee of Constituency Development Fund to manage the bursary scheme, including two co-opted members, one of whom must be an Education Officer or an Officer seconded from the Ministry of Education.

In the circumstances, Management was in breach of the guidelines.

### **3. Lack of a Fixed Asset Register**

Annex 4 to the financial statements - summary of fixed assets register reflects a value of fixed assets of Kshs.48,996,545 as at 30 June, 2022. However, Management did not maintain an assets register in support of the balance. This is contrary to Regulation 143 (1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstance, Management was in breach of the law.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 intention to terminate the Fund or to cease operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Nairobi**

**27 June, 2023**

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

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


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
<b>Total Receipts</b>		<b>182,177,758</b>	<b>161,367,724</b>
<b>Payments</b>			
Compensation Of Employees	4	3,559,587	3,170,581
Use Of Goods and Services	5	9,241,855	28,644,037
Transfers To Other Government Units	6	83,309,433	58,650,000
Other Grants and Transfers	7	71,797,484	69,912,157
Acquisition Of Assets	8	8,500,000	-
Other Payments	9	=	=
<b>Total Payments</b>		<b>176,408,360</b>	<b>160,257,375</b>
<b>Surplus/(Deficit)</b>		<b><u>5,769,399</u></b>	<b><u>1,110,350</u></b>

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

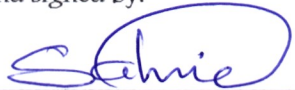
The Constituency financial statements were approved on 30/09 2022 and signed by:

  
 Fund Account Manager

Name: Jared O. Bosire

  
 National Sub-County  
 Accountant

Name: Joseph A. Wesonga  
 ICPAK M/No: 16303

  
 Chairman NG-CDF  
 Committee

Name: Salim O. Orina

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

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


	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	7,425,182	1,655,783
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>7,425,182</b>	<b>1,655,783</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>7,425,182</b>	<b>1,655,783</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>=</b>	<b>=</b>
<b>Net Financial Assets</b>		<b><u>7,425,182</u></b>	<b><u>1,655,783</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	1,655,783	545,433
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		5,769,399	1,110,350
<b>Net Financial Position</b>		<b><u>7,425,182</u></b>	<b><u>1,655,783</u></b>

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

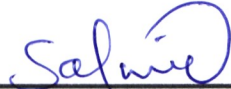
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 Chairman NG-CDF Committee

Name: Salim O. Orina

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

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


	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	=	=
<b>Total Receipts</b>		<b>182,177,758</b>	<b>161,367,724</b>
Payments			
Compensation Of Employees	4	3,559,587	3,170,581
Use Of Goods and Services	5	9,241,855	28,644,037
Transfers To Other Government Units	6	83,309,433	58,650,000
Other Grants and Transfers	7	71,797,484	69,912,157
Other Payments	9	-	-
<b>Total Payments</b>		<b>167,908,360</b>	<b>160,257,374</b>
<b>Total Receipts Less Total Payments</b>		<b>14,269,398</b>	<b>1,110,350</b>
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>14,269,398</b>	<b>1,110,350</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(8,500,000)	-
<b>Net Cash Flows from Investing Activities</b>		<b>(8,500,000)</b>	<b>-</b>
Net Increase In Cash And Cash Equivalent		5,769,399	1,110,350
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>1,655,783</b>	<b>545,433</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>		<b><u>7,425,182</u></b>	<b><u>1,655,783</u></b>

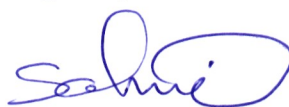
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30/09 2022 and signed by:

  
 Fund Account Manager

Name: Jared O. Bosire

  
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 Chairman NG-CDF Committee

Name: Salim O. Orina

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

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>							
Transfers From NGCDF Board	137,088,879	1,655,783	53,588,879	192,333,542	183,833,542	8,500,000	
Proceeds From Sale of Assets							
Other Receipts							
<b>Totals</b>	<b>137,088,879</b>	<b>1,655,783</b>	<b>53,588,879</b>	<b>192,333,542</b>	<b>183,833,542</b>	<b>8,500,000</b>	<b>95.6%</b>
<b>Payments</b>							
Compensation Of Employees	3,300,000	-	-	4,213,809	3,559,587	140,413	96.2%
Use Of Goods and Services	9,037,999	555,783	-	9,193,788	9,241,855	(48,067)	100.5%
Transfers To Other Government Units	51,735,788	300,000	32,900,000	93,435,788	83,309,433	1,626,355	89.2%
Other Grants and Transfers	69,015,092	800,000	5,688,879	75,503,966	71,797,484	3,706,482	95.1%
Acquisition Of Assets	4,000,000		6,500,000	10,500,000	8,500,000	2,000,000	81.0%
Other Payments						-	
Funds Pending Approval**			8,500,000	8,500,000		8,500,000	
<b>Totals</b>	<b>137,088,879</b>	<b>1,655,783</b>	<b>53,588,879</b>	<b>192,333,542</b>	<b>176,408,360</b>	<b>15,925,182</b>	<b>91.7%</b>


(a) The Constituency did not have any revenue item for the year ended


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


(b) The Constituency performed below 90% in the Education, and security due to delay in receipt of funds and procurement issues. However, the performance on other sectors was superb.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	15,925,182
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	8,500,000
	7,425,182
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	<b>7,425,182</b>

The Constituency financial statements were approved on 30/09 2022 and signed by:

  
 Fund Account Manager  
 Name: Jared O. Bosire

  
 National Sub-County Accountant  
 Name: Joseph A. Wesonga  
 ICPAK M/No: 16303

  
 Chairman NG-CDF Committee  
 Name: Salim O. Orina

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,700,000		-	3,700,000	3,559,587	140,413
1.2 Committee allowances	2,523,333	555,783		3,081,116	3,061,004	20,112
1.3 Use of goods and services	2,000,000			2,000,000	2,099,811	(99,811)
	<b>8,223,333</b>	<b>555,783</b>	<b>-</b>	<b>8,781,116</b>	<b>8,720,402</b>	<b>60,714</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,100,000			1,100,000	1,100,000	-
2.2 Committee allowances	1,800,000			1,800,000	1,800,000	-
2.3 Use of goods and services	1,212,671			1,212,671	1,181,040	31,631
	<b>4,112,671</b>			<b>4,112,671</b>	<b>4,081,040</b>	<b>31,631</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,192,207		788,879	7,981,086	7,738,154	42,932
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
<b>4.0 Bursary and Social Security</b>						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Primary Schools						
4.2 Secondary Schools	15,000,000			15,000,000	13,000,000	
4.3 Tertiary Institutions	30,239,330			30,239,330	30,239,330	
4.4 Universities						
4.5 Social Security						
<b>5.0 Sports</b>						
5.1 Constituency tournament	2,741,778			2,741,778	2,720,000	21,778
5.2						
<b>6.0 Environment</b>						
Isanta water spring	228,481			228,481	228,481	
Kebere water spring	228,481			228,481	228,481	
Kebirichi Water spring	228,481			228,481	228,481	
Keragia water spring	228,481			228,481	228,481	
Mabariri Water Spring	228,481			228,481	228,481	
Matierio Water Spring	228,481			228,481	228,481	
Nyamantitira Water Spring	228,481			228,481	228,481	
Riabuya Water Spring	228,481			228,481	228,481	
Riakereri Water Spring	228,481			228,481	228,481	
Riombeo Water Spring	228,481			228,481	228,481	
Riomini Water Spring	228,481			228,481	228,481	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Riorwaru Water Spring	228,481			228,481	186,709	
	<b>2,741,772</b>			<b>2,741,772</b>	<b>2,700,000</b>	<b>41,772</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Bombaba DOK primary	800,000			800,000	800,000	
Getare Primary school	2,000,000			2,000,000	2,000,000	
Getuki primary school	3,093,066			3,093,066	3,000,193	92,873
Gitono Primary school	2,000,000			2,000,000	2,000,000	
Gitono Primary school	800,000			800,000	800,000	
Kimai Primary School	800,000			800,000	800,000	
Machongo Primary school	2,000,000			2,000,000	1,500,000	500,000
Mangere Primary school	1,200,000			1,200,000	1,200,000	
Maroba Primary School	2,000,000			2,000,000	1,600,000	400,000
Matagaro Primary school	800,000			800,000	800,000	
Mogambi Primary School	1,600,000			1,600,000	1,600,000	
Nyaburumbasi primary school	1,900,000			1,900,000	1,900,000	
Nyaburumbasi primary school	600,000			600,000	600,000	

*Bomachoge Chache Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyagesa ELCK Primary school	1,600,000			1,600,000	1,600,000	
Nyamaonde primary school	1,600,000			1,600,000	1,600,000	
Nyamiobo SDA Primary	700,000			700,000	700,000	
Nyarenda Primary school	800,000			800,000	800,000	
Nyataro Primary school	800,000			800,000	800,000	
Rianyakwara primary school	1,142,722			1,142,722	1,142,722	30,722
Riteke Primary school	800,000			800,000	800,000	
Don Bosco Boarding Primary	1,400,000			1,400,000	1,400,000	
St.Josephs Nyansakia primary	1,600,000			1,600,000	1,600,000	
Tendere Primary Schools	600,000			600,000	600,000	
St.Don Bosco Boarding Primary			200,000	200,000	200,000	
Nyamboga DEB Primary			300,000	300,000	300,000	
Rianchongu Primary School			500,000	500,000	500,000	
Nyamiobo DEB Primary School			1,600,000	1,600,000	1,600,000	
Maroba Primary School			400,000	400,000	400,000	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyakoiba SDA primary school			1,600,000	1,600,000	1,600,000	
Nyamaonde primary school			800,000	800,000	800,000	
	<b>30,635,788</b>		<b>5,400,000</b>	<b>36,035,788</b>	<b>35,012,198</b>	<b>1,023,595</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Bombaba Secondary school	1,000,000			1,000,000	1,000,000	
Buyonge Secondary school	1,500,000			1,500,000	1,500,000	
Getuki Secondary school	8,700,000			8,700,000	8,700,000	
Itare PEFA Secondary school	800,000			800,000	800,000	
Machongo Secondary	2,000,000			2,000,000	2,000,000	
Mesabakwa secondary	1,500,000			1,500,000	1,500,000	
St. Camillus Nyamoronga	1,600,000			1,600,000	1,600,000	
Nyakoiba Sec School			200,000	200,000	200,000	
Mesabakwa secondary			7,200,000	7,200,000	7,200,000	
Kebere Secondary School			1,000,000	1,000,000	1,000,000	
Nyataro Secondary school			1,600,000	1,600,000	1,600,000	

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyamiobo Secondary School			800,000	800,000	800,000	
	<b>17,100,000</b>		<b>10,800,000</b>	<b>27,900,000</b>	<b>27,900,000</b>	
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
Bomachoge chache KMTC	4,000,000	300,000	15,700,000	20,000,000	19,397,240	602,760
Riamo TTI			1,000,000	1,000,000	1,000,000	
<b>10.0 Security Projects</b>						
Buyonge Chief Office	1,200,000			1,200,000		1,200,000
Deputy County Commissioner	500,000			500,000	500,000	
DCIO –GUCHA	500,000			500,000	500,000	
Egentonto AP Camp	5,000,000			5,000,000	5,000,000	
Kebere Chief Office	1,200,000			1,200,000		1,200,000
Matongo Chief Office	1,200,000			1,200,000		1,200,000
NSIS Gucha	500,000			500,000	500,000	
Sub County Commander Gucha	500,000			500,000	500,000	
OCS Gucha	500,000			500,000	500,000	
Barainne Shopping Centre			2,000,000	2,000,000	2,000,000	

*Bomachoge Chache Constituency  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Boochi Chache Chiefs Office			900,000	900,000	900,000	
Matongo Trading Centre			2,000,000	2,000,000	2,000,000	
NYAKOIBA TRADING CENTER		800,000		800,000	800,000	
	<b>11,100,000</b>	<b>800,000</b>	<b>4,900,000</b>	<b>16,800,000</b>	<b>13,200,000</b>	<b>3,600,000</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office			6,500,000	6,500,000	6,500,000	
11.3 Purchase of furniture and equipment	2,000,000			2,000,000		2,000,000
11.4 Purchase of computers	2,000,000			2,000,000	2,000,000	
11.5 Purchase of land						
	<b>4,000,000</b>		<b>6,500,000</b>	<b>10,500,000</b>	<b>8,500,000</b>	<b>2,000,000</b>
<b>12.0 Others</b>						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.2						
Funds pending approval**			8,500,000	8,500,000	-	8,500,000
<b>Total</b>	<b>197,088,879</b>	<b>1,655,788</b>	<b>53,588,879</b>	<b>192,333,542</b>	<b>176,408,360</b>	<b>15,925,182</b>

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

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

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

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

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

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

***Significant Accounting Policies continued***

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

***Significant Accounting Policies continued***

**6. Cash and Cash Equivalents.**

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

***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

*Significant Accounting Policies continued*

**14. Errors**

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

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

**15. Related Party Transactions**

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

**Bomachoge Chache Constituency**  
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**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO B104991	33,000,000	
AIE NO B105415	44,000,000	
AIE NO B105733	22,000,000	
AIE NO B128766	14,000,000	
AIE NO B132452	6,000,000	
AIE NO B154263	35,088,879	
AIE NO B154368	16,000,000	
AIE NO	12,088,879	
AIE NO. B096935		18,000,000
AIE NO. 104584		26,000,000
AIE NO. 104791		25,367,724
AIE NO. B104991		9,000,000
AIE NO. B126350		10,000,000
AIE NO. B119752		13,000,000
AIE NO. B119742		6,900,000
AIE NO. B128352		6,000,000
AIE NO. B132097		6,000,000
AIE NO. B138765		12,000,000
AIE NO. B126335		7,100,000
AIE NO. B124897		10,000,000
AIE NO. 2020/2021		12,000,000
<b>TOTAL</b>	<b>182,177,758</b>	<b>161,367,724</b>

**Bomachoge Chache Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**2. Proceeds From Sale of Assets**

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

**3. Other Receipts**

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

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

**4. Compensation Of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,986,193	2,976,301
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	119,400
Gratuity to contractual employees	573,394	-
Employer Contributions Compulsory national social security schemes	-	74,880
<b>Total</b>	<b>3,559,587</b>	<b>3,170,581</b>

**5. Use Of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	-	22,860
Communication, supplies and services	9,666	-
Domestic travel and subsistence	415,000	-
Printing, advertising and information supplies & services	210,000	-
Rentals of produced assets	-	-
Training expenses	1,099,999	-
Hospitality supplies and services	-	-
Other committee expenses	1,800,000	7,931,000
Committee allowance	3,061,004	15,969,000
Insurance costs	290,000	-
Specialized materials and services	-	-
Office and general supplies and services	410,000	1,126,421
Fuel, oil & lubricants	1,400,000	3,355,370
Other operating expenses	-	-
Bank service commission and charges	-	103,242
Routine maintenance – vehicles and other transport equipment	546,185	136,144
Routine maintenance – other assets	-	-
<b>Total</b>	<b>9,241,855</b>	<b>28,644,037</b>

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*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	35,012,193	22,850,000
Transfers To Secondary Schools (See Attached List)	27,900,000	31,800,000
Transfers To Tertiary Institutions (See Attached List)	20,397,240	4,000,000
<b>Total</b>	<b>83,309,433</b>	<b>58,650,000</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,000,000	6,180,000
Bursary – tertiary institutions (see attached list)	30,239,330	34,816,194
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	13,200,000	13,439,050
Sports projects (see attached list)	2,720,000	2,826,913
Environment projects (see attached list)	2,700,000	2,700,000
Emergency projects (see attached list)	7,938,154	9,950,000
<b>Total</b>	<b>71,797,484</b>	<b>69,912,157</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	6,500,000	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,000,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>8,500,000</b>	<b>-</b>

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

**9. Other Payments**

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

**10: Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	<b>7,425,182</b>	<b>1,655,783</b>
<i>Equity Bank Kisii, Account No.</i>		
<b>Total</b>	<b>7,425,182</b>	<b>1,655,783</b>
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11: Outstanding Imprests**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Jared O. Bosire</i>	2021/2022	9,550,000	9,550,000	-
Dorca Aboki	2021/2022	75,000	75,000	-
Evans Otieno	2021/2022	100,000	100,000	-
		-	-	-
		-	-	-
		-	-	-
<i>Total</i>		9,725,000	9,725,000	-

**Bomachoge Chache Constituency**  
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**Notes to the Financial Statement Continued**

**12A. Retention**

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

**12B. Gratuity**

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

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	7,425,282	1,655,783
Cash in hand	-	-
Imprest	-	-
Total	7,425,282	1,655,783

**Bomachoge Chache Constituency**  
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**14. Prior Year Adjustments**

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

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

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

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

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

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

**17. Other Important Disclosures**

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

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

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

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

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

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	140,413	2,131,456
Use of goods and services	(48,068)	(363,692)
Amounts due to other Government entities (see attached list)	1,626,355	27,850,000
Amounts due to other grants and other transfers (see attached list)	3,706,482	19,126,898
Acquisition of assets	2,000,000	-
Funds pending approval	8,500,000	6,500,000
Total	<b>15,925,182</b>	<b>55,244,663</b>

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

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	225,798	62,993
<b>Total</b>	<b>225,798</b>	<b>129,469</b>

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**Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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**Annex 2 - Analysis of Pending Staff Payables**

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

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Staff Salary	140,413	2,131,456	
Use of goods & services	Purchase of fuel, airtime and vehicle maintainance	(48,068)	(363,692)	
<b>Sub total</b>		<b>92,345</b>	<b>555,783</b>	
<b>Amounts due to other Government entities</b>			<b>27,850,000</b>	
Getuki Primary School	Construction of Admin Block	92,873	-	
Maroba Primary School	Renovation of 1 class room	400,000	-	
Machongo Primary School	Construction of 1 Class rooms	500,000	-	
Rianyakwara Primary school	Construction of 1 Classroom	30,722	-	
KMTC Bomachoge Chache	Construction of a lecture hall	602,760		
<b>Sub-Total</b>		<b>1,626,855</b>	<b>29,617,764</b>	
<b>Amounts due to other grants and other transfers</b>			<b>19,126,898</b>	
Buyonge Chiefs Office	Construction of 3 roomed chiefs office	1,200,000	-	
Kebere Chiefs Office	Construction of 3 roomed chiefs office	1,200,000	-	
Matongo Chief Office	Construction of 3 roomed chiefs office	1,200,000	-	
Nyakoiba Trading Center	Construction of Flood light	-		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Riorwaru Water Spring	Spring Conservation	41,772	-	
Sports	Constituency Sports	21,778	-	
Emergency	To cater for unforeseen happenings within the constituency	42,932	-	
Sub-Total		<b>3,706,482</b>		
Acquisition of assets	Purchase of furniture & equip	2,000,000	-	
Others ( <i>specify</i> )				
Sub-Total		<b>2,000,000</b>	-	
Funds pending approval (Buyonge Industrial park)	Construction of Buyonge industrial park to completion	8,500,000	<b>6,500,000</b>	
Grand Total		<b>15,925,182</b>	<b>55,244,668</b>	

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land				
Buildings and structures	33,640,360	6,500,000	-	40,140,360
Transport equipment	6,544,000		-	6,544,000
Office equipment, furniture and fittings	6,200		-	6,200
ICT Equipment, Software and Other ICT Assets	182,485	2,000,000	-	2,182,485
Other Machinery and Equipment	123,500			123,500
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>40,496,545</b>	<b>8,500,000</b>	<b>-</b>	<b>48,996,545</b>

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

PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
BOMACHOGE CHACHE CONSTITUENCY MAZINGIRA	EQUITY	0510277679995	20.02.2018	25,622	19,133
BOOCHI CHACHE CHIEF'S OFFICE	EQUITY	0510278817762	12.05.2017	350	1,127
BUYONGE D.E.B PRIMARY SCHOOL	EQUITY	0510262720292	04.03.2018	6	755
EGETUKI D.O.K PRIMARY SCHOOL	EQUITY	0510277744239	05.02.2018	10	1,520
GAKERO DEB PRIMARY SCHOOL	EQUITY	0510277643321	20.02.2018	850.00	1,410
GAKERO SDA DAY & BOARDING PRIMARY SCHOOL	EQUITY	0510200970910	12.05.2017	1,500	2,000
GETARE PRIMARY SCHOOL	EQUITY BANK	0510272119775	04.03.2018	35	970
GETUKI MIXED SECONDARY SCHOOL	EQUITY	0510295073409	05.02.2018	625	1,331
GITONO DOK PRIMARY SCHOOL	KCB	1236275713	20.02.2018	1,200	1,580
IBENCHO CHIEF'S OFFICE	EQUITY	0510278219574	12.05.2017	120	835
ITARE MIXED SECONDARY SCHOOL	EQUITY	0510262708241	04.03.2018	0	0
ITARE PEFA PRIMARY SCHOOL	EQUITY BANK	0510277590134	05.08.2018	200	25,650
KEBERE CHIEF'S OFFICE	EQUITY	0510273363612	20.02.2018	530	2,970
KIMAI D.E.B PRIMARY SCHOOL	EQUITY	0510277450777	12.05.2017	1,000	1,820
MACHONGO PAG PRIMARY SCHOOL	EQUITY	0510269740786	05.07.2018	55,400	185
MAROBA SECONDARY SCHOOL	KCB	128756777	05.10.2018	32,300	0
MATAGARO SDA BOARDING PRIMARY SCHOOL	EQUITY	0510546783210	20.02.2018	25	132
MESABAKWA DOK PRIMARY SCHOOL	EQUITY	0510263927249	10.07.2018	0	280

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
NIS GUCHA	KCB	1254963278	04.05.2018	225	1,780
DCIO-GUCHA	KCB	1254025421	05.07.2018	25	447
OGEMBO POLICE HEADQUARTERS	KCB	1268929098	20.02.2019	300	1,650
DCC -GUCHA	KCB	1210649462	10.06.2018	0	937
NTAMOCHA DEB PRIMARY SCHOOL	EQUITY BANK	0510678230	04.03.2020	1,000	3,320
NYABIOTO DOK PRIMARY SCHOOL	EQUITY	0510263956457	07.05.2018	165	5,165
NYAGENKE D.E.B PRIMARY SCHOOL	CO-OPERATIVE	011510204571	20.3.2018	325	2,000
NYAKOIBA SDA PRIMARY SCHOOL	EQUITY	0510269803903	12.01.2019	120	350
NYAMBOGA PRIMARY SCHOOL	EQUITY	0510277401046	04.06.2018	0	35
NYAMIOBO D.O.K PRIMARY SCH	EQUITY	0510279467756	18.02.2019	2,000	26,040
NYAMIOBO DEB PRIMARY SCHOOL	EQUITY	0510277689279	18.02.2019	1,000	2,400
NYAMIOBO SDA PRIMARY SCHOOL	EQUITY	0510263958230	12.05.2019	0	28
NYAMONYO SDA PRIMARY SCHOOL	EQUITY	0510262725148	04.03.2020	135	225
NYANSAKIA II PRIMARY SCHOOL	NATIONAL BANK	102103563910	05.03.2020	0	0
NYARENDA D.E.B PRIMARY SCHOOL	EQUITY	0510162711036	25.02.2020	235	1,390
RIAMO CFF BOARDING MIXED PRIMARY SCHOOL	EQUITY	0510263957106	09.05.2017	0	1,430
RIANYAKWARA PRIMARY SCHOOL	EQUITY	0510357830721	04.03.2020	495	2000
RITEKE DEB PRIMARY SCHOOL	WAKENYA FAMOJA SACCO	643302401530	05.02.2018	0	536
TUNTA PRIMARY SCHOOL	EQUITY	0510163913557	20.02.2020	100,000	17,435

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PMC	Bank	Account number	Date Opened	Bank Balance 2021/22	Bank Balance 2020/21
<b>Total</b>				<b>225,798</b>	<b>62,998</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2020/2021	Inaccuracy in the Financial Statements	Issue Resolved	Resolved	22/08/2022
2020/2021	Compensation of Employees	Issue Resolved	Resolved	22/08/2022
2020/2021	Purchase of School Buses for Machongo and Nyansara Secondary schools	Issue Resolved	Resolved	22/08/2022
2020/2021	Construction of Classroom at Gakero SDA Primary School	Issue Resolved	Resolved	22/08/2022
2020/2021	Construction of Science Laboratory at Nyamoronga Secondary School	Issue Resolved	Resolved	22/08/2022
2020/2021	Unbranded Projects	Issue Resolved	Resolved	22/08/2022
2020/2021	Spring Protection	Issue Resolved	Resolved	22/08/2022

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JARED ONDEMO BOSIRE

*[Signature]*  
Name

Fund Account Manager.