

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 13 AUG 2024

DAY: Tuesday

TABLED BY: Hon Naomi Wazir MP

CLERK AT THE TABLE: Deputy Majority Leader Winy A. Shibuko

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REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



BOBASI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committtees

FY-Financial Year



II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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



Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Daniel J.O Oleri
2.	Sub-County Accountant	Annrose Maina
3.	Chairman NGCDFC	Samuel K. Mariaka
4.	Member NGCDFC	Julius O. Nyakambi

(c) Fiduciary Oversight Arrangements

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

(d) Bobasi Constituency NGCDF Headquarters

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

(e) Bobasi Constituency NGCDF Contacts

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

(f) Bobasi Constituency NGCDF Bankers

Kenya Commercial Bank

Account Name: Bobasi NG-CDF Account
Kisii West Branch
1237909678

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

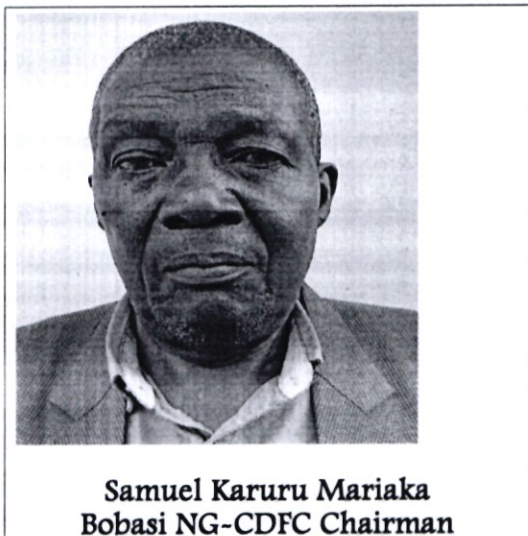
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

III. NG-CDFC Chairman's Report



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

During the financial year under review, the Bobasi NG-CDFC expected to operate under a total sum of Kshs. 205,516,846 from the NG-CDF Board. Of the total allocation of 165,705,316, the excess funding of Kshs. 39,811,530 formed part of the previous financial years' balances formerly owed by the NG-CDF Board and balance brought forward. However, the NG-CDFC managed to receive only Kshs. 91,000,000 leading to a working budget of Kshs. 118,722,651 after adding to amounts of Kshs. 27,722,651 being balance b/d. the committee, therefore, managed to implement a number of key projects as per the proposal including disbursement of Bursary funds to needy students in various institutions, construction of chiefs' offices and also construction of classrooms in various institutions. By closure of the financial year, the NG-CDFC had remained with a balance of Ksh. 26,237,983 which translates to 12.77% of the total funding for the year.

The Bobasi NG-CDFC's disbursement of funds was purely guided by the budget proposal and the approved codelists attached to AIEs as sent to us from time to time. The entire proposal for the Bobasi NG-CDFC could be broadly classified as follows;

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

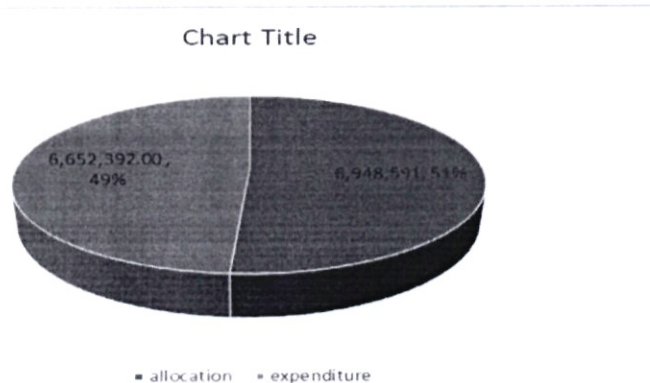
COMPENSATION OF EMPLOYEES

The Bobasi NG-CDFC had allocated a total of Kshs. 3,339,728 towards salaries and remuneration of contractual employees during the year. There was opening balance of Kshs. 571,728 being the outstanding disbursement from the NG-CDF Board, thus, totalling to Kshs. 3,911,456. The NG-CDFC staff received salaries for the whole year leaving a balance of Kshs. 1,228,843 being Gratuity outstanding and salaries. This translated to a budget utilization of 68.6% for the year.

USE OF GOODS AND SERVICES

The Bobasi NG-CDFC had allocated a total of Kshs. 6,948,591 to cater for Communication, supplies and services, Printing, advertising and information supplies & services, Training expenses, Committee allowance and other committee expenses, Office and general supplies and services, Fuel , oil & lubricants, and Routine maintenance - vehicles and other transport equipment.

During the financial year under review, the committee incurred an expense of Kshs. 6,652,392 was incurred leaving a balance of Kshs. 296,199.



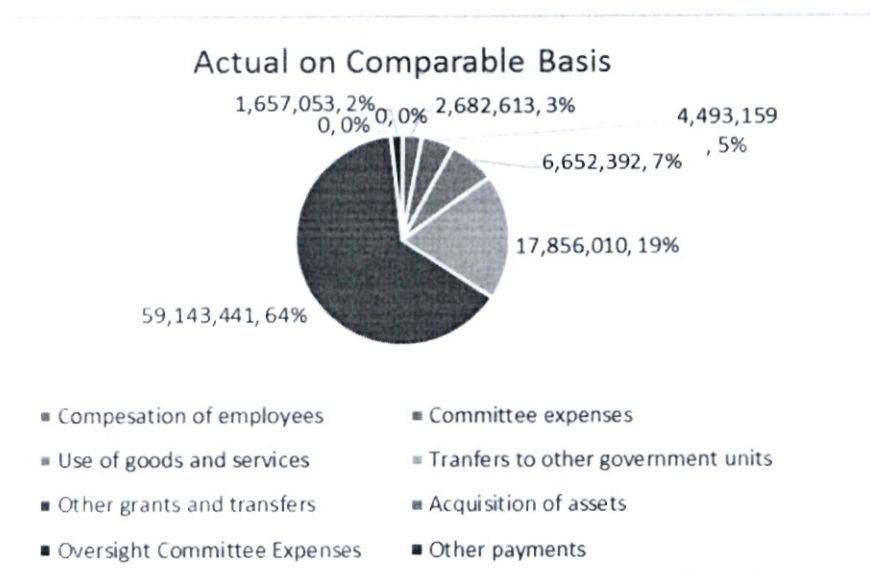
TRANSFERS TO OTHER GOVERNMENT UNITS

This is a composition of funds allocated to Primary schools, secondary schools and Tertiary institutions. During the year 2022/2023, the Bobasi NG-CDFC had allocated a total of Kshs. 59,463,523, towards various project activities falling under Primary schools, secondary schools

and Tertiary institutions. , in addition to the said allocation, the committee had Kshs. 16,157,126 and Kshs. 4,833,879 being the balance brought forward and outstanding disbursement from NG-CDF Board respectively. This added up to a total of Kshs. 80,454,527.92 that they subjected to expenditure.

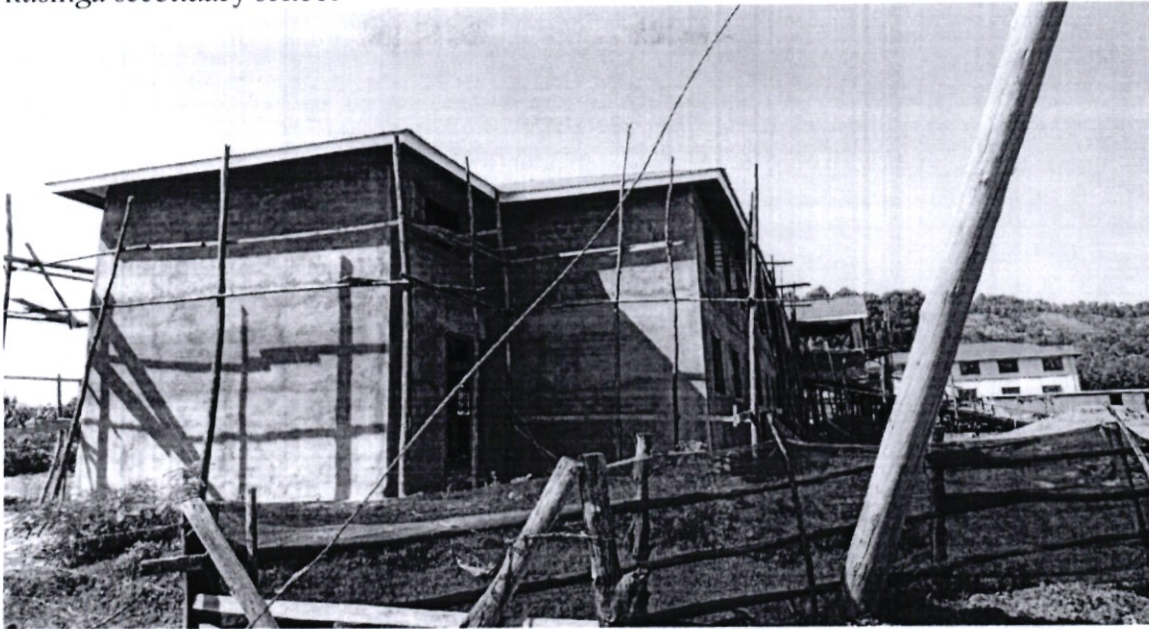
On implementation, The NG-CDFC utilized a total of Kshs. 17,856,010 on primary schools projects, secondary school projects and a tertiary institution for various activities as proposed and approved in the codelist leaving a balance of Kshs. 62,598,518. This translated to 22.2% of the budget utilization.

This information can be summarized diagrammatically as shown below;

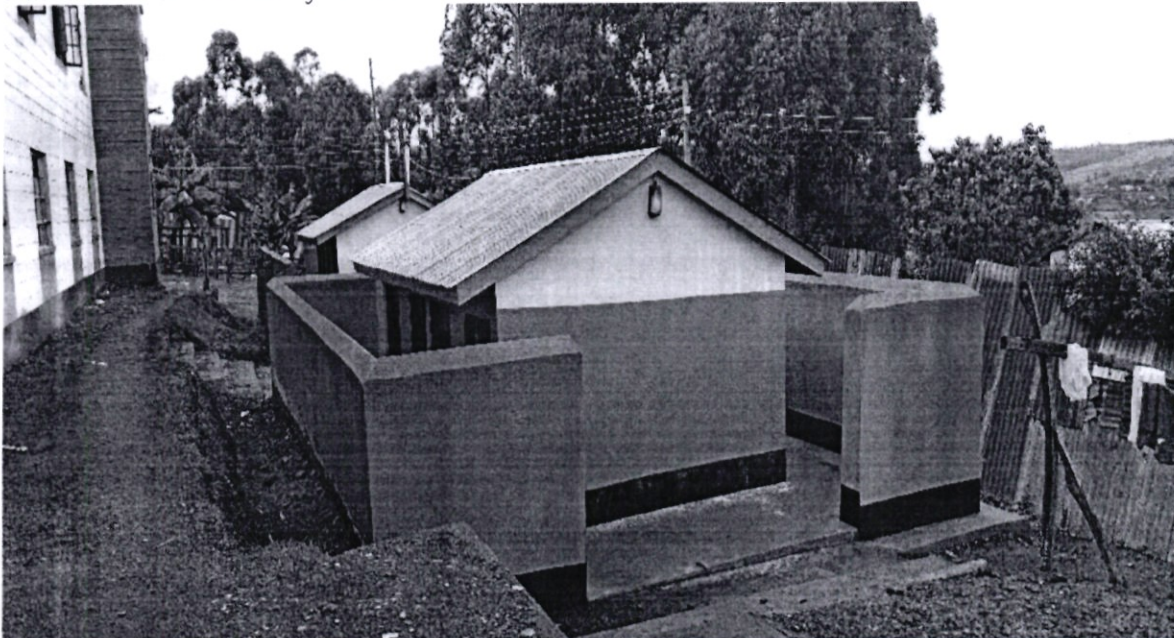


Some of the projects implemented within the financial year included but not limited to;

Rusinga secondary school



Naikuru PAG Secondary school

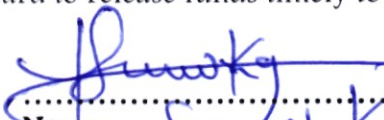


CHALLENGES:

- Delay of disbursement of funds from the NG-CDFF bard

Way forward

Board to release funds timely to enable implement projects early


Name Samuel Kama
CHAIRMAN NGCDF COMMITTEE



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

Introduction

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

The key development objectives of *Bobasi Constituency 2022-2027* plan are to:

- a) To empower the youths and harness their talent through youth and sports funding.
- b) To cater for any unforeseen occurrences in the constituency through emergency funding.
- c) To promote environmental sustainability through environmental funding
- d) To enhance security in the constituency through security funding.
- e) To promote performance management and smooth running of NG-CDF office through institutional strengthening

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:

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

				of funds from NG-CDF Board
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	3 chief's offices received funds for construction. All are under the implementation process.
Environment	Create a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation	Number of sanitation facilities built in primary and secondary	1 primary school received funds for construction of toilets. The rest awaits funding after disbursement from NG-CDF Board
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Effects of post COVID 19 affected proper implementation of sports activities.
Emergency	Cater for unforeseen urgencies	Reduced emergencies		PMCs for 4 projects received funding. the projects are still under implementation

V. Statement of Governance

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015. The composition of the committee includes;

- (a) The national government official responsible for co-ordination of national government functions.
- (b) Two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment.
- (c) Two women nominated as per the guidelines one of whom shall be a youth at the date of appointment.
- (d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines.
- (e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act.
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

Operation of the committee

The quorum of the Constituency Committee shall be one half of the total membership. The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

Meetings

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Removal from office

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in the manner set out in the Act and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Dissolution of Constituency Committee

A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution.

- (a) serious violation of the Constitution or any other law including a contravention of Chapter Six.
- (b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise.
- (c) incompetence
- (d) bankruptcy; or
- (e) any other cause as may be deemed justifiable.

Environmental and Sustainability Reporting

Bobasi NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Bobasi NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Bobasi NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

In this policy statement Bobasi NG-CDF commits to:

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

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Bobasi constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Bobasi 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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

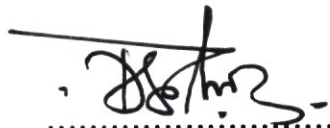
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



Name Daniel J. O. Oren
Fund Account Manager.



VI. Statement Of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF-Bobasi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bobasi Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

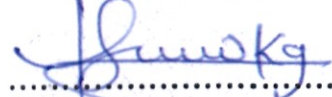
The Accounting Officer in charge of the NGCDF Bobasi Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a

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

form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

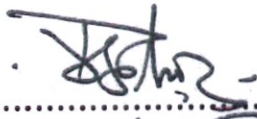
Approval of the financial statements

The NGCDF- Bobasi Constituency financial statements were approved and signed by the Accounting Officer on 25-04-2024



Name: Samuel Karim
Chairman – NGCDF Committee




Name: Daniel J.O. Oren
Fund Account Manager

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 - Bobasi Constituency set out on pages 1 to 48, which

comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, budget execution by sectors and projects and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Expenditure on Bursaries

The statement of receipts and payments reflects other grants and transfers balance of Kshs.59,143,441 which, as disclosed in Note 8 to the financial statements, includes amounts Kshs.12,991,341 and Kshs.44,652,100 totalling Kshs.57,643,441 in respect to bursaries for students in secondary schools and tertiary institutions respectively. However, the latter amount includes Kshs.5,953,000 whose supporting receipts and acknowledgement letters from the respective schools were not provided for audit.

In the circumstances, the accuracy, completeness and authenticity of expenditure of Kshs.57,643,441 on bursaries could not be confirmed.

2. Cash and Cash Equivalents Balance

The statement of assets and liabilities reflect Bank balances of Kshs.26,237,983. However, bank reconciliation statements for the months of July to October, 2022 and February to May, 2023, together with the certificate of bank balance for the month of June, 2023 were not provided for audit review.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.26,237,983 could not be confirmed.

3. Unsupported Project Management Committee (PMC) Bank Account Balances

Annex 5 to the financial statements reflects Project Management Committee bank account balances totalling Kshs.2,675,479. However, the certificates of bank balances supporting the balance were not provided for audit.

In the circumstance, the accuracy and completeness of the Project Management Committee Bank balances of Kshs.2,675,479 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 - Bobasi Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects receipts final budget and actual on comparable basis amounts of Kshs.205,516,846 and Kshs.118,722,651 respectively, resulting in an under-funding of Kshs.86,794,195 or 42% of the budget. Similarly, the Fund, spent Kshs.92,484,668 against actual receipts of Kshs.118,722,651, resulting to an under-utilization of Kshs.26,237,983 or 22% of the actual receipts.

The under-funding and under-utilization affected the planned activities, impacting negatively on service delivery to the public.

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from NGCDF Board amount of Kshs.91,000,000 which includes Kshs.46,000,000 received by the Fund in the month of June, 2023. The latter amount comprises Kshs.12,000,000, Kshs.18,000,000 and Kshs.16,000,000 released by the Board on 04 June, 15 June, and 21 June, 2023 respectively.

In addition, out of the budgeted funds for the 2022/2023 financial year, transfers amounting to Kshs.82,284,195 were disbursed by the Board in the months of August, 2023 and February, 2024.

The late Exchequer releases could have adversely effected on the implementation of the planned activities and projects by the National Government Constituencies Development Fund - Bobasi Constituency for the year ended 30 June, 2023.

My opinion is not modified in respect of these matters.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Non-Inclusion of ICPAK Registration Number by the Accountant

The Fund Accountant did not include her Institute of Certified Public Accountant of Kenya (ICPAK) membership number in the financial statements for the year under review, as provided by the Public Sector Accounting Standards Board (PSASB) template issued in July, 2023.

In the circumstances, the presentation of the Fund's financial statements is not in accordance with the PSASB prescribed format.

2.0. Transfer to Other Government Units

The statement of receipts and payments reflects transfers to other Government units balance of Kshs.17,856,010 as disclosed in Note 7 to the financial statements. However, the following unsatisfactory matters were noted:

2.1. Unutilized Funds

The balance of Kshs.17,856,010 includes an amount of Kshs.1,300,000 that was to be disbursed to Riamotari Primary School on 1 March, 2023. However, by the time of the audit, on 19 March, 2024, the funds had not been released to the Project Management Committee. No explanation was provided for the non-disbursement of funds to the Project Management Committee. In addition, disbursement of funds was not supported by payment voucher.

In the circumstances, value for money of undisbursed amount of Kshs.1,300,000 could not be confirmed.

2.2. Unutilized Classrooms at Riontweka Secondary School

Included in the transfers to other government units balance of Kshs.17,856,010 is an amount of Kshs.16,556,010 transferred to secondary schools, out of which an amount of Kshs.556,010 was for completion of two classrooms at Riontweka Secondary School. However, physical inspection of the project on 19 March, 2024 revealed that the two (2) classrooms were not in use despite being complete.

In the circumstances, the value for money incurred of Kshs.556,010 could not be confirmed.

2.3. Unauthorized Reallocation of Fund at St. John Orogare Secondary School

The balance of Kshs.17,856,010 also includes transfers to secondary schools amount of Kshs.16,556,010 out of which, Kshs.2,000,000 was disbursed to the Project Management Committee (PMC) of St. John Orogare Secondary School for the construction to

completion of a 100-capacity library. However, physical inspection of this project on 19 March, 2024 revealed that instead of constructing the library, the PMC chose to put up a dormitory block. The change of activity was not authorized by the National Government Constituency Development Fund Board as required by Section 6(2) of the National Government Constituencies Development Fund, Act, 2015 (Amended 2022).

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

2.4. Lack of Inspection and Acceptance Committee Reports

The balance of Kshs.17,856,010 further includes an amount of Kshs.3,056,010 transferred to three (3) secondary schools namely Itumbe Secondary School, Riontweka Secondary School and St. John Orogare Secondary in respect of construction of classrooms and a dormitory. However, Inspection and Acceptance Committee reports were not provided for audit to confirm that the works were carried out in accordance with the contract, standards and specifications.

In the circumstances, the value for money incurred of Kshs.3,056,010 could not be confirmed.

3. Renovation of Nyamache Deputy County Commissioner's Office

The statement of receipts and payments reflects other grants and transfers balance of Kshs.59,143,441 which, as disclosed in Note 8 to the financial statements, includes an amount of Kshs.500,000 in respect of security projects which relate to the renovation of Nyamache Sub-County Deputy County Commissioner's Office. The money was disbursed to the Project Management Committee on 27 July, 2022. However, physical verification of the project on 21 March, 2024 revealed that only painting was done, and laying of tiles and fixing of the ceiling was not done as provided for in the approved project code list. In addition, there were no minutes authorizing the change in the scope of the activity. Further, the project was not labelled as required by the regulations.

In the circumstances, value for money for the expenditure of Kshs.500,000 incurred on office renovation could not be confirmed.

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 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 so as to obtain assurance as to whether effective processes and systems of internal controls, risk management and overall governance was maintained 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 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 May, 2024


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

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

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	91,000,000	175,688,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		91,000,000	175,688,879
Payments			
Compensation Of Employees	4	2,682,613	3,213,036
Committee expenses	5	4,493,159	5,933,000
Use Of Goods and Services	6	6,652,392	2,589,389
Transfers To Other Government Units	7	17,856,010	76,529,782
Other Grants and Transfers	8	59,143,441	68,591,885
Acquisition Of Assets	9	-	6,045,000
Oversight Committee Expenses	10	1,657,053	-
Other Payments	11	-	1,900,000
Total Payments		92,484,668	164,802,092
Surplus/ (Deficit)		(1,484,668)	10,886,787

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


The Constituency financial statements were approved by the NGCDFC on 25/04/2024 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name: Daniel Oren

Name: Ann Rose Gakenia
ICPAK M/No:

Name: Samuel Kanun



**DISTRICT ACCOUNTANT
NYAMACHE DISTRICT**

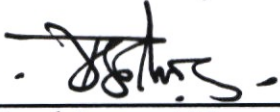
Bobasi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


IX. Statement Of Assets and Liabilities As At 30th June, 2023

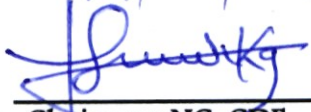
	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	26,237,983	27,722,651
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		26,237,983	27,722,651
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		26,237,983	27,722,651
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		26,237,983	27,722,651
Represented By			
Fund Balance B/Fwd	15	27,722,651	16,835,864
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(1,484,668)	10,886,787
Net Financial Position		26,237,983	27,722,651

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

The Constituency financial statements were approved by NG CDFC on 25/04/2024 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Daniel J. O. Ochi Name: Ann Rose Gakeni Name: Samuel Kamau
 ICPAK M/No:



DISTRICT ACCOUNTANT
NYAMACHE DISTRICT

Bobasi Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	91,000,000	175,688,879
Other Receipts	3	-	-
Total Receipts		91,000,000	175,688,879
Payments			
Compensation Of Employees	4	2,682,613	3,213,036
Committee Expenses	5	4,493,159	5,933,000
Use Of Goods and Services	6	6,652,392	2,589,389
Transfers To Other Government Units	7	17,856,010	76,529,782
Other Grants and Transfers	8	59,143,441	68,591,885
Oversight Committee Expenses	10	1,657,053	-
Other Payments	11	-	1,900,000
Total Payments		92,484,668	158,757,092
Total Receipts Less Total Payments		-	-
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(1,484,668)	16,931,787
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(6,045,000)
Net Cash Flows from Investing Activities		-	(6,045,000)
Net Increase In Cash And Cash Equivalent		(1,484,668)	10,886,787
Cash & Cash Equivalent At Start Of The Year	12	27,722,651	16,835,864
Cash & Cash Equivalent At End Of The Year	12	26,237,983	27,722,651

Bobasi Constituency
National Government Constituencies Development Fund (NGCDF)
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 25/04/2024 and signed by:

Fund Account Manager

Name: Daniel J.O. Oren

National Sub-County
Accountant

Name: Ann Rose Gakenia
ICPAK M/No:

DISTRICT ACCOUNTANT
NYAMACHE DISTRICT

Chairman NG-CDF
Committee

Name: Samuel Kanne



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XI. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>2022-2023</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>2022-2023</i>	<i>2022-2023</i>		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	165,705,316	27,722,651	12,088,879	205,516,846	118,722,651	86,794,195	
Proceeds From Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	#DIV/0!
Totals	165,705,316	27,722,651	12,088,879	205,516,846	118,722,651	86,794,195	57.8%
Payments							
Compensation Of Employees	3,339,728	571,728		3,911,456	2,682,613	1,228,843	69%
Committee Expenses	4,625,159			4,625,159	4,493,159	132,000	97%
Use Of Goods and Services	6,948,591			6,948,591	6,652,392	296,199	96%
Transfers To Other Government Units	59,463,523	16,157,126	4,833,879	80,454,528	17,856,010	62,598,518	22%
Other Grants and Transfers	78,661,262	6,308,969	6,400,000	91,370,231	59,143,441	32,226,790	65%
Acquisition of Assets	7,510,000	7,800	855,000	8,372,800	0	8,372,800	0%
Oversight Committee Expenses	1,657,053			1,657,053	1,657,053	0	100%
Other Payments	3,500,000	4,677,027		8,177,027	0	8,177,027	0%
Funds Pending Approval**							
Totals	165,705,316	27,722,651	12,088,879	205,516,846	92,484,668	113,032,177	45%

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

Explanatory Notes.

- (a) The NG-CDF Bobasi never generated AIA during the year under review.
- (b) Following delayed receipt of funds from NG-CDF Board, the committee underutilized some of the sectors viz; compensation of employees (68.6%), transfers to other government units (22.2%), other grants and transfers (64.7), acquisition of assets (0.00%) and other payments (0.00%).

The change/ difference between original budget and final budget is as a result of balances b/d in the cash book and the balances owed by the NG-CDF Board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,032,177
Less undisbursed funds receivable from the Board as at 30 th June 2023	86,794,195
	26,237,983
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	26,237,983

The Constituency financial statements were approved by NG CDFC on 25/04/2024 and signed by:



Fund Account Manager

Name: Samuel J.O. Oseri




National Sub-County Accountant

Name: AnnRose Gakenia
 ICPAK M/No:
DISTRICT ACCOUNTANT
NYAMACHE DISTRICT



Chairman NG-CDF Committee

Name: Samuel Kamau

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,339,728	571,728		3,911,456	2,682,613	1,228,843
1.2 Committee allowances	2,816,000			2,816,000	2,684,000	132,000
1.3 Use of goods and services	3,786,591			3,786,591	3,742,591	44,000
Sub-total	9,942,319	571,728		10,514,047	9,109,204	1,404,843
2.0 Monitoring and evaluation						
2.1 Capacity building	1,390,000			1,390,000	1,390,000	
2.2 Committee allowances	1,809,159			1,809,159	1,809,159	
2.3 Use of goods and services	1,772,000			1,772,000	1,519,801	252,199
Sub-total	4,971,159			4,971,159	4,718,960	252,199
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools						
3.2.1 Nyamagwa Girls High School	500,000			500,000	500,000	
3.2.2 Naikuru Secondary School	500,000			500,000	500,000	
3.3 Tertiary institutions						

Bobasi Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.4 Security projects						
Unutilized	6,636,190	978,269		7,614,459	-	7,614,459
Sub-total	7,636,190	978,269		8,614,459	1,000,000	7,614,459
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	12,996,860			12,996,860	12,991,341	5,519
4.3 Tertiary Institutions	45,000,000			45,000,000	44,652,100	347,900
4.4 Universities				-	-	-
4.5 Social Security				-	-	-
Sub-total	57,996,860			57,996,860	57,643,441	353,419
5.0 Sports						
5.1	2,964,106	130,700.31		3,094,806		3,094,806
5.2	350,000			350,000		350,000
Sub-total	3,314,106	130,700		3,444,806		3,444,806
6.0 Environment						
Nyamache primary school	300,000			300,000		300,000
Rianchore secondary school	200,000			200,000		200,000
Inani primary school	200,000			200,000		200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyabite A.I.C primary school	200,000			200,000		200,000
Nyagiki primary school	200,000			200,000		200,000
Gekongo secondary school	250,000			250,000		250,000
Proposed Riosugo Girls Secondary school	250,000			250,000		250,000
Nyabiosi secondary school	250,000			250,000		250,000
Gesure secondary school	125,000			125,000		125,000
Nyamache D.C.C office	50,000			50,000		50,000
Nyaronge Primary School	200,000			200,000		200,000
Keigamere Primary School	200,000			200,000		200,000
St. Joseph Sugubo Secondary School	200,000			200,000		200,000
Nyamaruma Primary School				341,778		341,778
Sameta Boys Boarding Primary				200,000		200,000
Gekongo Primary School				200,000		200,000
Nyagancha Secondary School	250,000			250,000		250,000
Ebigogo Secondary School				200,000		200,000
Nyamware Primary School	239,106			239,106		239,106
Tukiamwana Water Spring				400,000		400,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sameta Mixed Secondary School	200,000			200,000		200,000
Sub-total	3,314,106	400,000	941,778	4,655,884	-	4,655,884
7.0 Primary Schools Projects (List all the Projects)						
Nyantira Primary School	500,000			500,000		500,000
Riamotari Primary school		1,300,000		1,300,000		1,300,000
Rusinga Primary School		3,500,000	3,392,101	6,892,101		6,892,101
Rusinga Primary School		1,040,000		1,040,000		1,040,000
Sameta Boys Boarding Primary		1,000,000		1,000,000		1,000,000
Nyabigonkoru Primary School	300,000			300,000		300,000
Kiombwori Primary School	1,000,000			1,000,000		1,000,000
Nyagancha Primary School	3,000,000			3,000,000		3,000,000
Nyamaruma Primary School	7,500,000			7,500,000		7,500,000
Sindagogi Primary School	7,500,000			7,500,000		7,500,000
Nyangoso SDA Mixed Primary School	1,200,000			1,200,000		1,200,000
Sameta Mixed Primary School	1,200,000			1,200,000		1,200,000
Getai Primary School	750,000			750,000		750,000
Rogongo Primary School						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	1,300,000			1,300,000		1,300,000
Nyamokenye Primary School	1,200,000			1,200,000		1,200,000
Rianyachuba Primary School	1,374,865			1,374,865		1,374,865
Riakerongo Primary School	1,300,000			1,300,000		1,300,000
Sub-total	28,124,865	6,840,000	3,392,101	38,356,966	1,300,000	37,056,966
8.0 Secondary Schools Projects (List all the Projects)						
Rusinga Secondary School	15,080,818	15,080,818	5,000,000	20,080,818	13,500,000	6,580,818
Rusinga Secondary School	-	-	3,261,116	3,261,116		3,261,116
Mosora Secondary School	1,200,000	1,200,000		1,200,000		1,200,000
St. John's Orogare Secondary School	2,000,000	2,000,000		2,000,000	2,000,000	-
Mochengo Secondary School	1,000,000	1,000,000		1,000,000		1,000,000
Gionsaria Secondary School	1,000,000	1,000,000		1,000,000		1,000,000
Ebigogo Secondary School	500,000	500,000		500,000		500,000
Nyoera Secondary School	400,000	400,000		400,000		400,000
Rianyachuba Secondary School	1,000,000	1,000,000		1,000,000		1,000,000
Nyabonge Secondary School	1,000,000	1,000,000		1,000,000		1,000,000
St. Mathews Chitago Secondary School	1,200,000	1,200,000		1,200,000		1,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kegochi PAG Secondary School	1,300,000	1,300,000		1,300,000		1,300,000
Nyamonema Secondary School	1,300,000	1,300,000		1,300,000		1,300,000
Proposed Riosugo Girls Secondary School	1,257,840	1,257,840		1,257,840		1,257,840
Riontweka Secondary School	1,000,000	556,010		1,556,010	556,010	1,000,000
Birongo Secondary school			500,000	500,000		500,000
Riontweka Secondary School				400,000		400,000
Proposed Riosugo Girls Secondary School	400,000			400,000		400,000
Itumbe Secondary school		500,000		500,000	500,000	-
Igoma Secondary School	1,300,000			1,300,000		1,300,000
Sub-total	31,338,658	9,317,126	500,000	41,155,784	16,556,010	24,599,774
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
9.3						
Sub-total						
10.0 Security Projects						
Proposed Igare Police Station		3,600,000		3,600,000		3,600,000
Nyamache DCC's Office		700,000		700,000	500,000	200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sameta DCC's Office		500,000	400,000	900,000		900,000
Bassi Central Chief Office			1,000,000	1,000,000		1,000,000
Igare Police Station	6,400,000		5,000,000	11,400,000		11,400,000
Sub-total	6,400,000	4,800,000	6,400,000	17,600,000	500,000	17,100,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
Sub-total						
12.0 Oversight Committee Expenses (itemize)						
Domestic Travel and Subsistence & Other Transport Costs	300,000			300,000	300,000	
Domestic Travel and Subsistence & Other Transport Costs	300,000			300,000	300,000	
Domestic Travel and Subsistence & Other Transport Costs	180,000			180,000	180,000	
Committee Expenses	300,000			300,000	300,000	
Fuel , Oil & Lubricants	577,053			577,053	577,053	
Sub-total	1,657,053			1,657,053	1,657,053	
13.0 Others						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Bobasi Strategic Plan	3,500,000			3,500,000	3,500,000	
ICT Hubs				-		-
NG-CDF Office - Motor cycle		7,800		7,800		7,800
NG-CDF Office		1,169,257	855,000	2,024,257		2,024,257
Rusinga Secondary school		1,169,257		1,169,257		1,169,257
St.Pauls Nyacheki Secondary School		1,169,257		1,169,257		1,169,257
Nyakegogi Secondary School		1,169,257		1,169,257		1,169,257
Sub-total	3,500,000	4,684,827	855,000	9,039,827		9,039,827
14.0 unallocated fund						
Constituency motor vehicle	7,510,000			7,510,000		7,510,000
Sub-total	7,510,000			7,510,000	-	7,510,000
Total	165,705,316	27,722,651	12,088,879	205,516,845	92,484,668	113,032,177

(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)

XIII. 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-Bobasi Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

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 08 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
B140803		3,500,000
B140840		33,000,000
B105684		34,000,000
B105705		16,000,000
B106000		17,000,000
B154261		18,000,000
B140784		10,588,879
B128763		14,000,000
B154366		15,000,000
A888969		800,000
A895029		800,000
A895048		500,000
A888521		12,500,000
B185013	7,000,000	
B185562	15,000,000	
B185312	6,000,000	
B185845	5,000,000	
B206296	12,000,000	
B205685	12,000,000	
B205527	18,000,000	
B207766	16,000,000	
TOTAL	91,000,000	175,688,879

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2. Proceeds From Sale of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,561,285	2,557,308
Personal allowances paid as part of salary		
House Allowance	508,800	
Transport Allowance	-	
Leave allowance	-	
Gratuity to contractual employees	552,048	552,048
Employer Contributions Compulsory national social security schemes	60,480	103,680
Total	2,682,613	3,213,036

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	2,357,159	3,517,000
Other committee expenses	2,136,000	2,416,000
Total	4,493,159	5,933,000

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6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	67,745	37,915
Communication, supplies and services	623,280	18,900
Domestic travel and subsistence	1,347,720	-
Printing, advertising and information supplies & services	565,000	250,000
Rentals of produced assets	-	-
Training expenses	550,000	1,500,000
Hospitality supplies and services	250,000	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	500,000	-
Fuel , oil & lubricants	1,602,947	600,000
Other operating expenses	450,000	-
Bank Charges	35,000	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	660,700	182,574
Routine maintenance- other assets	-	-
Total	6,652,392	2,589,389

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	1,300,000	34,585,793
Transfers To Secondary Schools (See Attached List)	16,556,010	40,043,989
Transfers To Tertiary Institutions (See Attached List)	-	1,900,000
Total	17,856,010	76,529,782

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,991,341	12,275,600
Bursary – tertiary institutions (see attached list)	44,652,100	37,969,500
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Social Security programmes (NHIF)		
Security projects (see attached list)	500,000	
Sports projects (see attached list)		3,117,750
Environment projects (see attached list)		5,284,337
Emergency projects (see attached list)	1,000,000	9,944,698
Roads projects (see attached list)	-	
Total	59,143,441	68,591,885

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		3,500,000
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		2,545,000
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and renovation of plant, machinery and equipment		
Acquisition of Land		
Acquisition Intangible Assets		
Total	-	6,045,000

10. Oversight Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
COC Members allowance	480,000	-
Other COC expenses	1,177,053	-
Total	1,657,053	-

11. Other Payments

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Strategic plan		1,900,000
ICT Hub		
		1,900,000

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Main account)</i>	26,237,983	27,722,651
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	26,237,983	27,722,651
12 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
DANIEL ORERI	12-07-2022	345,000.00	345,000.00	0
DANIEL ORERI	13/07/2022	300,000.00	300,000.00	0
DANIEL ORERI	13/07/2022	290,000.00	290,000.00	0
DANIEL ORERI	01-09-22	250,000.00	250,000.00	0
DANIEL ORERI	06-09-22	300,000.00	300,000.00	0
DANIEL ORERI	06-09-22	250,000.00	250,000.00	0
DANIEL ORERI	19/9/2022	200,000.00	200,000.00	0
DANIEL ORERI	10-04-22	300,000.00	300,000.00	0
DANIEL ORERI	10-04-22	200,000.00	200,000.00	0
DANIEL ORERI	26/10/2022	300,000.00	300,000.00	0
DANIEL ORERI	10-12-22	200,000.00	200,000.00	0
DANIEL ORERI	10-12-22	200,000.00	200,000.00	0
DANIEL ORERI	15/11/2022	200,000.00	200,000.00	0
DANIEL ORERI	15/11/2022	200,000.00	200,000.00	0
DANIEL ORERI	15/11/2022	50,000.00	50,000.00	0
DANIEL ORERI	22/11/2022	150,000.00	150,000.00	0
DANIEL ORERI	06/12/2022	100,000.00	100,000.00	0
DANIEL ORERI	12-12-2022	230,000.00	230,000.00	0

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DANIEL ORERI	17/1/2023	270,000.00	270,000.00	0
DANIEL ORERI	17/1/2023	30,000.00	30,000.00	0
DANIEL ORERI	04/01/2023	203,000.00	203,000.00	0
DANIEL ORERI	31-01-2023	300,000.00	300,000.00	0
DANIEL ORERI	22-03-2023	320,000.00	320,000.00	0
DANIEL ORERI	25-05-2023	290,000.00	290,000.00	0
DANIEL ORERI	30-05-2023	300,000.00	300,000.00	0
DANIEL ORERI	05-06-2023	350,000.00	350,000.00	0
DANIEL ORERI	05-06-2023	430,000.00	430,000.00	0
DANIEL ORERI	21/07/2022	200,000.00	200,000.00	0
DANIEL ORERI	21/07/2022	80,000.00	80,000.00	0
DANIEL ORERI	27/07/2022	250,000.00	250,000.00	0
DANIEL ORERI	28/07/2022	360,000.00	360,000.00	0
DANIEL ORERI	12-12-2022	200,000.00	200,000.00	0
DANIEL ORERI	12-12-2022	200,000.00	200,000.00	0
DANIEL ORERI	10-01-2023	200,000.00	200,000.00	0
DANIEL ORERI	10-01-2023	200,000.00	200,000.00	0
DANIEL ORERI	04/01/2023	250,000.00	250,000.00	0
DANIEL ORERI	04/01/2023	250,000.00	250,000.00	0
DANIEL ORERI	02-02-2023	200,000.00	200,000.00	0
DANIEL ORERI	02-02-2023	200,000.00	200,000.00	0
DANIEL ORERI	02-02-2023	200,000.00	200,000.00	0
DANIEL ORERI	28-02-2023	250,000.00	250,000.00	0
DANIEL ORERI	13-03-2023	300,000.00	300,000.00	0
DANIEL ORERI	05-04-2023	400,000.00	400,000.00	0
DANIEL ORERI	11-04-2023	300,000.00	300,000.00	0
DANIEL ORERI	13-04-2023	300,000.00	300,000.00	0
DANIEL ORERI	13-04-2023	200,000.00	200,000.00	0
DANIEL ORERI	19-04-2023	515,000.00	515,000.00	0
DANIEL ORERI	20-04-2023	300,000.00	300,000.00	0
DANIEL ORERI	04-05-2023	370,000.00	370,000.00	0
DANIEL ORERI	10-05-2023	400,000.00	400,000.00	0
DANIEL ORERI	10-05-2023	200,000.00	200,000.00	0
DANIEL ORERI	22-05-2023	460,000.00	460,000.00	0
DANIEL ORERI	05-06-2023	400,000.00	400,000.00	0
DANIEL ORERI	05-06-2023	400,000.00	400,000.00	0
DANIEL ORERI	19-06-2023	500,000.00	500,000.00	0
TOTAL			14,643,000	

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	<i>2022/2023</i>	<i>2021/2022</i>
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

14 B. Gratuity	<i>2022/2023</i>	<i>2021/2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

15. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	27,722,651	16,835,864
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward	27,722,651	16,835,864

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

18. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Net changes in accounts payables D-A	0	0

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

19.2: Pending Staff Payables (See Annex 2)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

19.3: Unutilized Fund (See Annex 3)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Compensation of employees	1,228,843	558,420
Committee expense	132,000	-
Use of goods and services	296,199	44,154
Amounts due to other Government entities (see attached list)	62,598,518	8,149,243
Amounts due to other grants and other transfers (see attached list)	32,226,790	25,419,886
Acquisition of assets	8,372,800	462,800
Oversight Committee Expenses	-	
Other Payments (<i>specify</i>)	8,177,027	
Funds pending approval	-	5,177,027
Total	113,032,177	39,811,531

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18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	2,675,479	7,024,608
Total	2,675,479	7,024,608

XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Staff salaries	1,228,843	558,420	Staff gratuity and salaries
Use of goods & services	Admin and M & E	296,199	44,154	
Committee Allowance	Admin and M & E	132,000		
Amounts due to other Government entities				
Nyantira Primary School	PRIMARY SCHOOL	500,000	-	Funds yet to be disbursed
Riamotari Primary school	PRIMARY SCHOOL	-	1,300,000	Funds yet to be disbursed
Rusinga Primary School	PRIMARY SCHOOL	6,892,101	6,892,101	Funds yet to be disbursed
Rusinga Primary School	PRIMARY SCHOOL	1,040,000	1,040,000	Funds yet to be disbursed
Sameta Boys Boarding Primary	PRIMARY SCHOOL	1,000,000	1,000,000	Funds yet to be disbursed
Nyabigonkoru Primary School	PRIMARY SCHOOL	300,000		Funds yet to be disbursed
Kiombwori Primary School	PRIMARY SCHOOL	1,000,000		Funds yet to be disbursed
Nyagancha Primary School	PRIMARY SCHOOL	3,000,000		Funds yet to be disbursed
Nyamaruma Primary School	PRIMARY SCHOOL	7,500,000		Funds yet to be disbursed
Sindagogi Primary School	PRIMARY SCHOOL	7,500,000		Funds yet to be disbursed
Nyangoso SDA Mixed Primary School	PRIMARY SCHOOL	1,200,000		Funds yet to be disbursed
Sameta Mixed Primary School	PRIMARY SCHOOL	1,200,000		Funds yet to be disbursed
Getai Primary School	PRIMARY SCHOOL	750,000		Funds yet to be disbursed
Rogongo Primary School	PRIMARY SCHOOL	1,300,000		Funds yet to be disbursed
Nyamokenye Primary School	PRIMARY SCHOOL	1,200,000		Funds yet to be disbursed
Rianyachuba Primary School	PRIMARY SCHOOL	1,374,865		Funds yet to be disbursed
Riakerongo Primary School	PRIMARY SCHOOL	1,300,000		Funds yet to be disbursed
Rusinga Secondary School	SECONDARY SCHOOL	6,580,818	5,000,000	Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Rusinga Secondary School	SECONDARY SCHOOL	3,261,116	3,261,116	Funds yet to be disbursed
Mosora Secondary School	SECONDARY SCHOOL	1,200,000		Funds yet to be disbursed
St. John's Orogare Secondary School	SECONDARY SCHOOL	-		Funds yet to be disbursed
Mochengo Secondary School	SECONDARY SCHOOL	1,000,000		Funds yet to be disbursed
Gionsaria Secondary School	SECONDARY SCHOOL	1,000,000		Funds yet to be disbursed
Ebigogo Secondary School	SECONDARY SCHOOL	500,000		Funds yet to be disbursed
Nyoera Secondary School	SECONDARY SCHOOL	400,000		Funds yet to be disbursed
Rianyachuba Secondary School	SECONDARY SCHOOL	1,000,000		Funds yet to be disbursed
Nyabonge Secondary School	SECONDARY SCHOOL	1,000,000		Funds yet to be disbursed
St. Mathews Chitago Secondary School	SECONDARY SCHOOL	1,200,000		Funds yet to be disbursed
Kegochi PAG Secondary School	SECONDARY SCHOOL	1,300,000		Funds yet to be disbursed
Nyamonema Secondary School	SECONDARY SCHOOL	1,300,000		Funds yet to be disbursed
Proposed Riosugo Girls Secondary School	SECONDARY SCHOOL	1,257,840		Funds yet to be disbursed
Riontweka Secondary School	SECONDARY SCHOOL	1,000,000	556,010	Funds yet to be disbursed
Birongo Secondary school	SECONDARY SCHOOL	500,000	500,000	Funds yet to be disbursed
Riontweka Secondary School	SECONDARY SCHOOL	400,000		Funds yet to be disbursed
Proposed Riosugo Girls Secondary School	SECONDARY SCHOOL	400,000		Funds yet to be disbursed
Itumbe Secondary school	SECONDARY SCHOOL	-	500,000.00	Funds yet to be disbursed
Igoma Secondary School	SECONDARY SCHOOL	1,300,000		Funds yet to be disbursed
Sub-Total		62,598,518	8,149,243	
Amounts due to other grants and other transfers				
Proposed Igare Police Station	SECURITY	3,600,000	3,600,000	Funds yet to be disbursed
Nyamache DCC's Office	SECURITY	200,000	700,000	Funds yet to be disbursed
Sameta DCC's Office	SECURITY	900,000	900,000	Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Bassi Central Chief Office	SECURITY	1,000,000	1,000,000	Funds yet to be disbursed
Igare Police Station	SECURITY	11,400,000	5,000,000	Funds yet to be disbursed
Nyamache primary school	ENVIRONMENT	300,000		Funds yet to be disbursed
Rianchore secondary school	ENVIRONMENT	200,000		Funds yet to be disbursed
Inani primary school	ENVIRONMENT	200,000		Funds yet to be disbursed
Nyabite A.I.C primary school	ENVIRONMENT	200,000		Funds yet to be disbursed
Nyagiki primary school	ENVIRONMENT	200,000		Funds yet to be disbursed
Gekongo secondary school	ENVIRONMENT	250,000		Funds yet to be disbursed
Proposed Riosugo Girls Secondary school	ENVIRONMENT	250,000		Funds yet to be disbursed
Nyabiosi secondary school	ENVIRONMENT	250,000		Funds yet to be disbursed
Gesure secondary school	ENVIRONMENT	125,000		Funds yet to be disbursed
Nyamache D.C.C office	ENVIRONMENT	50,000		Funds yet to be disbursed
Nyaronge Primary School	ENVIRONMENT	200,000		Funds yet to be disbursed
Keigamere Primary School	ENVIRONMENT	200,000		Funds yet to be disbursed
St. Joseph Sugubo Secondary School	ENVIRONMENT	200,000		Funds yet to be disbursed
Nyamaruma Primary School	ENVIRONMENT	341,778	341,778	Funds yet to be disbursed
Sameta Boys Boarding Primary	ENVIRONMENT	200,000	200,000	Funds yet to be disbursed
Gekongo Primary School	ENVIRONMENT	200,000	200,000	Funds yet to be disbursed
Nyagancha Secondary School	ENVIRONMENT	250,000		Funds yet to be disbursed
Ebigogo Secondary School	ENVIRONMENT	200,000	200,000	Funds yet to be disbursed
Nyamware Primary School	ENVIRONMENT	239,106		Funds yet to be disbursed
Tukiamwana Water Spring	ENVIRONMENT	400,000	400,000.00	Funds yet to be disbursed
Sameta Mixed Secondary School	ENVIRONMENT	200,000		Funds yet to be disbursed
Sports activities	SPORTS	3,094,806	130,700	Funds yet to be disbursed
Regional Sports Tournament	SPORTS	350,000		Funds yet to be disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Secondary Schools	BURSARY	5,519		Funds yet to be disbursed
Tertiary Institutions	BURSARY	347,900		Funds yet to be disbursed
Sub-Total		32,226,790	25,419,886	
Acquisition of assets	ASSETS	8,372,800	462,800	Funds yet to be disbursed
Oversight Committee Expenses (itemize)		-	-	
Others Payments (<i>specify</i>)		8,177,027	-	Funds yet to be disbursed
Bobasi Strategic Plan			3500000	Funds yet to be disbursed
NG-CDF Office - Motor cycle			7,800	Balance to be reallocated
NG-CDF Office – ICT Hub		855,000	2,024,257	Funds yet to be disbursed
Rusinga Secondary school – ICT Hub			1,169,257	Funds yet to be disbursed
St.Pauls Nyacheki Secondary School – ICT Hub			1,169,257	Funds yet to be disbursed
Nyakegogi Secondary School – ICT Hub			1,169,257	Funds yet to be disbursed
Sub-Total		555,000	9,039,827	
Funds pending approval		-	5,177,027	Funds awaiting approval
Grand Total		113,032,177	39,811,531	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Land	0	0	0	0
Buildings and structures	11,884,156	0	0	11,884,156
Transport equipment	5,400,000	0	0	5,400,000
Office equipment, furniture and fittings	1,164,749	0	0	1,164,749
ICT Equipment, Software and Other ICT Assets	1,462,200	0	0	1,462,200
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	28,538,254	0	0	28,538,254

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Date of A/C opening	Bank Balance 2022/23	Bank Balance 2021/2
BIRONGO PAG PRIMARY SCHOOL	KCB	1276105185	25/08/2020	0	0
BOITANGARE PRIMARY SCHOOL	KCB	1261621549	6/7/2020	0	0
Bonyancha primary school	Co-op Bank	01139017529500	31-02-2019	0	0
BORANGI PAG PRIMARY SCHOOL	KCB	1267860650	09/01/2021	0	0
BORANGI SDA PRIMARY SCHOOL	KCB	1263070353	27/10/2020	0	0
Borangi SDA primary school	KCB	1300519126	21/9/2021	0	0
Bosansa primary school	Co-op Bank	01139017094901	09/09/2019	0	0
CHIRONGE PRIMARY SCHOOL	KCB	1261182928	09/09/2021	0	0
EBIGOGO PRIMARY SCHOOL	KCB	1235739090	21-02-2021	0	0
EKENYORU PRIMARY SCHOOL	KCB	1261101294	11/04/2022	0	0
EKEONGA PRI. SCHOOL	KCB	1269388983	30/7/2021	0	0
Emenwa DOK Primary School	KCB	1269388983	30/7/2021	0	0
Emenwa secondary school	KCB	1226915434		262	38,270
ENCHORO EMMA PRIMARY SCHOOL	KCB	1272651738	27/10/2021	0	0
Gesure primary school	Co-op Bank	01139016651801	20/04/2022	0	0
GETAI PRIMARY	KCB	1276300433	25/08/2021	0	0
Getenga primary school	Co-op Bank	01141017532900	30/07/2018	0	0
Getome Primary School	KCB	1287328172	30/07/2021	46	402,369
GIONSARIA SECONDARY SCHOOL	KCB		08/11/2021	0	0

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PMC	Bank	Account number	Date of A/C opening	Bank Balance 2022/23	Bank Balance 2021/2
IKENYE SEC. SCHOOL	KCB	1281496316	08/11/2021	0	0
INANI PRIMARY SCHOOL	KCB	1278921184	25/8/2021	0	0
IRONGO PRIMARY SCHOOL	KCB	1279769408	26/11/2018	0	0
Itumbe primary school	Co-op Bank	01139019711101	13/5/2022	0	0
Keera Primary School	KCB	1272639029	5/31/2021	0	0
Kegochi primary school	Co-op Bank	01141019709600	30/07/2020	0	0
KEGOCHI SECONDARY SCHOOL	KCB	1234823624	30/07/2021	0	0
Kenyerere Primary School	KCB	1236206029	08/11/2021	59	2,348
Kenyoru DEB primary school	KCB	1297715284	08/11/2021	29	999,975
KIONDUSO PAG PRI. SCHOOL	KCB	1274868955	30/07/2020	0	0
KIONGONGI PRIMARY SCHOOL	KCB	1281048151	30/07/2021	0	0
Maji Mazuri Primary School	KCB	1278320644	08/11/2021	33	2,149
MOGONGA SEC SCHOOL	KCB	1276629613	08/11/2021	0	0
Mokarate primary school	KCB	1267488190	25/8/2021	0	1,000
Nyabete primary school	Co-op Bank	01120016746100	26/11/2018	0	0
Nyabigonkoru primary school	Co-op Bank	01139017532801	02/11/2017	0	0
Nyabisia primary school	Co-op Bank	01141019711600	25/01/2018	0	0
Nyaboterere Primary School	KCB	1297314999	14/6/2021	0	598,735
Nyagiki Primary school	KCB	1297135474	19/01/2021	0	86,505
NYAGUKU PRIMARY SCHOOL	KCB	1275802419	10/5/2021	0	0

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PMC	Bank	Account number	Date of A/C opening	Bank Balance 2022/23	Bank Balance 2021/2
Nyaguku primary school	KCB	1275802419	15/6/2021	122	406,282
NYAINEKE PRIMARY SCHOOL	KCB	1281048240	11/5/2020	0	0
Nyakona primary school	KCB	1289590451	13/5/2022	0	1,001,000
NYAKONDIERE PRIMARY SCHOOL	KCB	1281048356	5/31/2021	0	0
Nyamache primary school	Co-op Bank	01141017086900	2/6/2019	0	0
Nyamaruma Primary school	KCB	1274640040	17-02-2021	46	4,299
Nyamonema SDA Primary School	KCB	1273211251	10/5/2020	0	0
NYAMUYA PRI. SCHOOL	KCB	1272671526	15/6/2021	0	0
Nyamware primary school	KCB	1272326608	11/5/2019	0	301,149
Nyangoso SDA Primary School	KCB	1281369624	5/31/2021	0	1,394
Nyanuguti primary school	KCB	1253317550	25/08/2021	0	3,145
Nyoera primary school	KCB	1235082156	09/01/2021	0	142,442
Obuya primary school	Co-op Bank	01141017098900	25/08/2021	0	0
Omobondo primary school	KCB	1265323771	23/03/2022	0	300,155
RIAMANONO PRIMARY SCHOOL	KCB	1181485347	27/10/2021	0	0
Rianchaga primary school	KCB	1290570426	27/10/2021	0	2000
Rianchore primary school	Co-op Bank	01100017396800	21-02-2021	0	0
Rianyachuba secondary school	KCB	1265764581	11/11/2021	0	18,809
Riobara Primary School	KCB	1270958771	21-02-2021	0	1,110
Riongoncho primary school	Co-op Bank	01139017529801	6/7/2021	0	0

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PMC	Bank	Account number	Date of A/C opening	Bank Balance 2022/23	Bank Balance 2021/2
Riyabo primary school	KCB	1281170259	25/08/2021	0	0
Rogongo primary school	KCB	1296584720	09/01/2021	0	75
Rusinga primary school	Co-op Bank	01141017090200	10/8/2019	0	0
Rusinga secondary school	KCB	1289590109	25/01/2022	2,674,756	1,400,190
St.john's orogare secondary school	KCB	1176425986	3/6/2020	126	6,714
Sugubo primary school	KCB	1261764021	3/6/2019	0	1,903
Tukiamwana primary school	KCB	1267466936	10/8/2019	0	501,690
Turwa primary school	KCB	1272312968	10/8/2021	0	800,900
Total				2,675,479	7,024,608

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)
<p>1.Failure to Constitute Project Management Committee for the Sports Project.</p>	<p>That the statement of receipt and payments reflects other grants and transfers of Kshs.68,591,885 which includes sports expenditure of Kshs.3,117,750 as disclosed in Note 7 to the financial statements.</p> <p>However, review of the records revealed that the projects were implemented without involving the project management committees as required by Regulation 15(1) of the National Government Constituency Development Regulations, 2016 which states that there shall be appointed a project management committee for each project in a Constituency which shall—(a) implement projects in consultation with the relevant departments of government; (b) maintain proper records of all minutes, accounting documents and</p>	<p>The management concurs with the observation of the Auditor that a project management committee on sports was not constituted during the financial year under review. However, the management has taken note of the auditor’s advice and shall implement it going forward.</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>other records in relation to projects being implemented; (c) open and maintain an independent bank account for each project; (d) prepare returns and file them with a Constituency Committee.</p> <p>In the circumstances, Management was breach of with the law.</p>			
<p>2. Incomplete Primary and Secondary Schools Projects</p>	<p>The statement of receipts and payments reflects transfers to other government units of Kshs.76,592,782 which as disclosed in Note 6 to the financial statements. However, field verification at the time of audit on 15 March, 2023 revealed that projects with a budget amount of Kshs.8,600,000 were incomplete despite the respective PMCs having exhausted all the funds allocated for the projects. In addition, Management did not provide proof that additional funds had been allocated for completion of the remaining works.</p>	<p>As observed by the Auditors, as at the time of audit, the said projects were incomplete despite the respective PMCs having exhausted all the funds allocated for the projects. This is because the funds allocated to them were not sufficient to complete the project activities following the rising cost of materials. However, by the time the management was preparing the budget proposal for the financial year 2022/2023, the PMCs for Rogongo Primary school, Riamangerere Primary school, Nyangoso SDA primary school, Turwa Primary school, Enchoro primary school and Nyagiki primary school were still on with implementation of various activities on the ground. It was not possible then to realize that the projects would not be completed</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>with the amount allocated to them, thus, they were not considered for additional funding in the budget proposal. The management will consider additional funding to these projects in our next financial year's project proposal (2023/2024 FY) after evaluation of the remaining works has been done by the public works officer. Expenditure returns with respect to these projects are hereby attached (See Annex 2.0.1 to Annex 2.0.5).</p> <p>On Construction of two classrooms at Riontweka secondary school, the Management wishes to clarify that M/S Batimo Builders was awarded tender to construct two classrooms and administration block to completion at Riontweka Secondary school (the newly starting secondary school) at a contract sum of Kshs. 2,943,990. However, we wish to clarify further that this was the first contract agreement signed between the management and the contractor. In order to meet the requirements of the project plan as earlier drawn with four classrooms and administration block (see Annex 2.1), anew tender agreement was later signed for the construction of the additional two</p>		

Bobasi Constituency

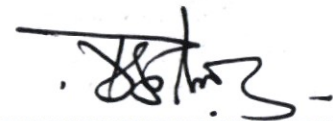
National Government Constituencies Development Fund (NGCDF)

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		<p>classrooms at a contract sum of Kshs. 1,700,000 (see attached form of agreement - Annex 2.2 for your verification). The first contract was done to completion, certified and the contractor was fully paid. As for the second contract, (construction of two classrooms to completion) the project is at the lintel level and the contractor has been partly paid. There is an approved additional allocation of Kshs. 1,000,000 towards this project for the financial year 2022/2023 (see codelist Annex 2.3) awaiting disbursement from the NG-CDF Board to complete the remaining activities.</p>		
3.Sub-Standard Works on Construction of Latrine/Pit Toilets	<p>The statement of receipt and payments reflects other grants and transfers of Kshs.68,591,885 which includes environmental projects of Kshs.5,284,337 and emergency projects of Kshs.9,944,698 as disclosed in Note 7 to the financial statements. Review of records revealed that Management disbursed amount totalling to Kshs.4,900,000 towards construction of latrine/toilet in various primary and secondary schools within the constituency. However, field</p>	<p>Management wishes to confirm the disbursement of amounts totaling to Kshs. 4,900,000 towards construction of pit latrines / toilets in various primary and secondary schools. The amounts allocated, were however not sufficient to complete the projects following the rising cost of materials. However, by the time the management was preparing the budget proposal for the financial year 2022/2023, the PMCs for these projects were still on with implementation of various activities on the ground. It was not possible then to realize that the projects would</p>	Resolved	

Bobasi Constituency
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	<p>verification revealed that the toilet/latrine structures were incomplete and additional funds had not been budgeted to ensure their completion.</p> <p>In the circumstances, the value for money from the expenditure of Kshs.4,900,00 expended on the projects for the year ended 30 June, 2022 could not be confirmed.</p>	<p>not be completed with the amount allocated to them, thus, they were not considered for additional funding in the budget proposal. The management will consider additional funding to these projects in our next financial year's project proposal (2023/2024 FY) after evaluation of the remaining works has been done by the public works officer.</p>		


 Name Daniel J.O. Oden
 Fund Account Manager.

