



OFFICE OF THE AUDITOR-GENERAL

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REPORT

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THE NATIONAL ASSEMBLY	
P)	
DATE: 05 JUL 2023	DAY: WED
TABLED BY:	Hon Owen Baya CBS, MP
CLERK AT THE TABLE:	Deputy leader majority Finlay Mundi

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – BOBASI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2022



BOBASI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

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ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	DANIEL ORERI
2.	Sub-County Accountant	AMBROSE MAINA
3.	Chairman NGCDFC	SAMUEL KARURU
4.	Member NGCDFC	NAFTAL MBAKA

(d) 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.

(e) Bobasi Constituency NGCDF Headquarters

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

(f) Bobasi Constituency NGCDF Contacts

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

(g) Bobasi Constituency NGCDF Bankers

Kenya Commercial Bank (specify the constituency account banker details)

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

(h) Independent Auditors

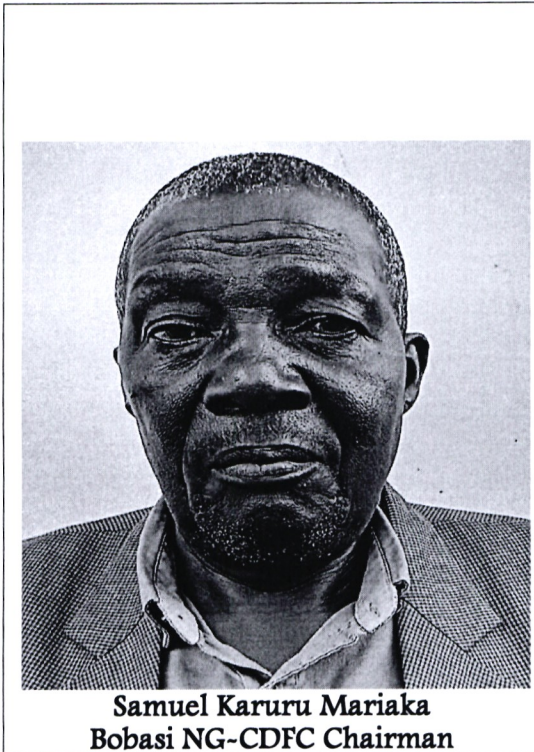
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

(One to two pages)



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 following the COVID 19 pandemic that hit the country and the whole world as well. 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 received a total of Kshs 158,853,015 from the NG-CDF Board. Of the total allocation of 137,088,879.31, the excess funding of Kshs. 21,818,853 formed part of the previous financial years' balances formerly owed by the NG-CDF Board. However, the NG-CDFC 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. 27,722,650.55 which translates to 19% of the total funding for the year.

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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;

1. Compensation of Employees
2. Use of goods and services
3. Transfers to Other Government Units
4. Other grants and transfers
5. Acquisition of Assets
6. Other Payments

COMPENSATION OF EMPLOYEES

The Bobasi NG-CDFC had allocated a total of Kshs. 3,771,456 towards salaries and remuneration of contractual employees during the year. There was no balance being the outstanding disbursement from the NG-CDF Board, thus, totalling to Kshs. 3,771,456. The NG-CDFC staff received salaries for the whole year leaving a balance of Kshs. 558,420 being Gratuity outstanding. This translated to a budget utilization of 85.2% for the year.

USE OF GOODS AND SERVICES

The Bobasi NG-CDFC had allocated a total of Kshs. 8,566,543 to cater for Communication, supplies and services, Printing, advertising and information supplies & services, Training expenses, Committee allowance and other committee expenses, Office and general supplies and services, Fuel , oil & lubricants, and Routine maintenance - vehicles and other transport equipment.

During the financial year under review, the committee incurred an expense of Kshs. 8,522,389 was incurred leaving a balance of Kshs. 44,154.

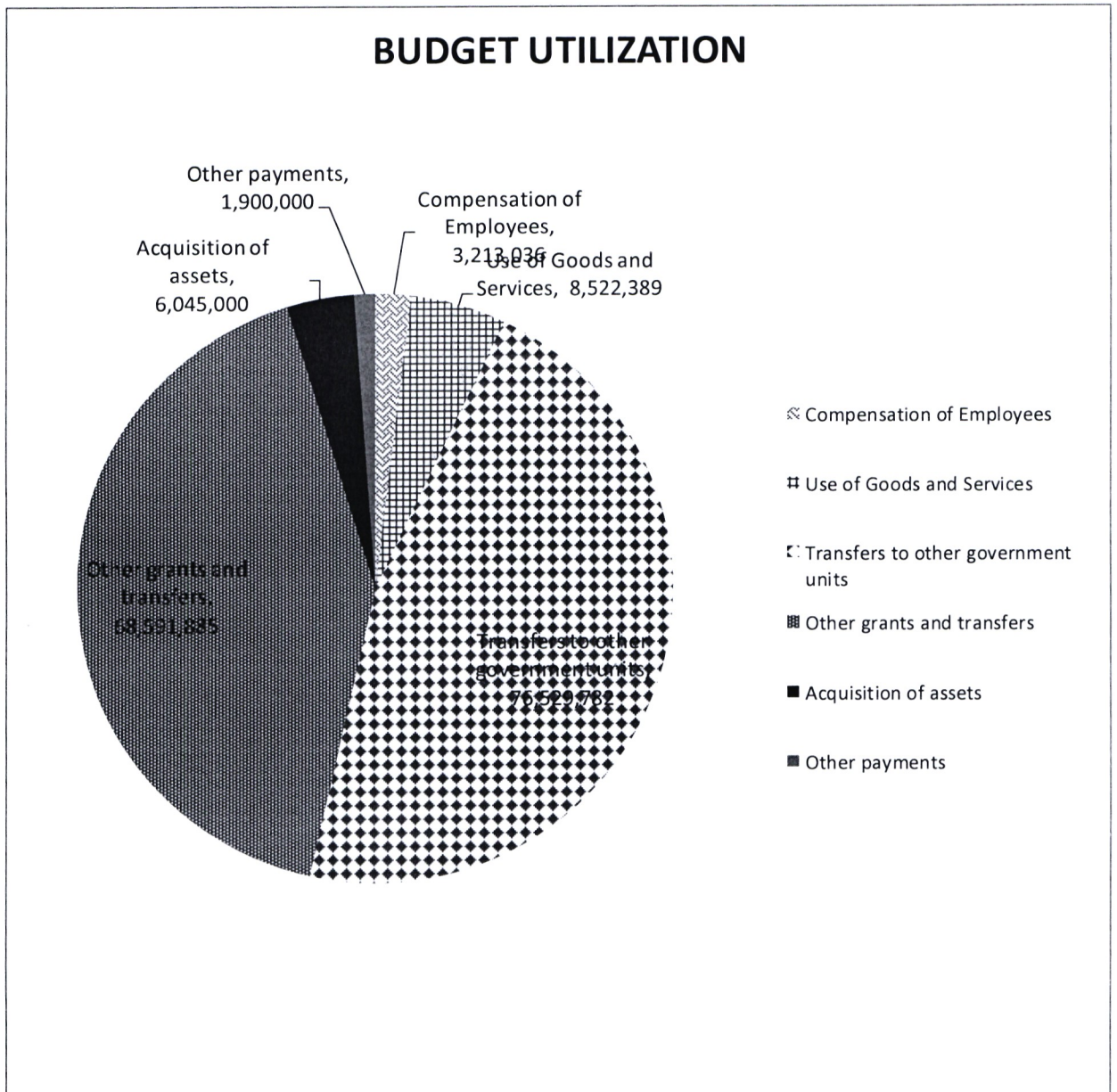
TRANSFERS TO OTHER GOVERNMENT UNITS

This is a composition of funds allocated to Primary schools, secondary schools and Tertiary institutions. During the year 2021/2022, the Bobasi NG-CDFC had allocated a total of Kshs. 59,494,011, towards various project activities falling under Primary schools, secondary schools and Tertiary institutions. , in addition to the said allocation, the committee had Kshs. 1,149,226 and Kshs. 23,235,788 being the balance brought forward and outstanding disbursement from NG-CDF Board respectively. This added up to a total of Kshs. 83,879,025 that they subjected to expenditure.

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On implementation, The NG-CDFC utilized a total of Kshs. 76,529,782 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. 7,349,243. This translated to 91.2% of the budget utilization.

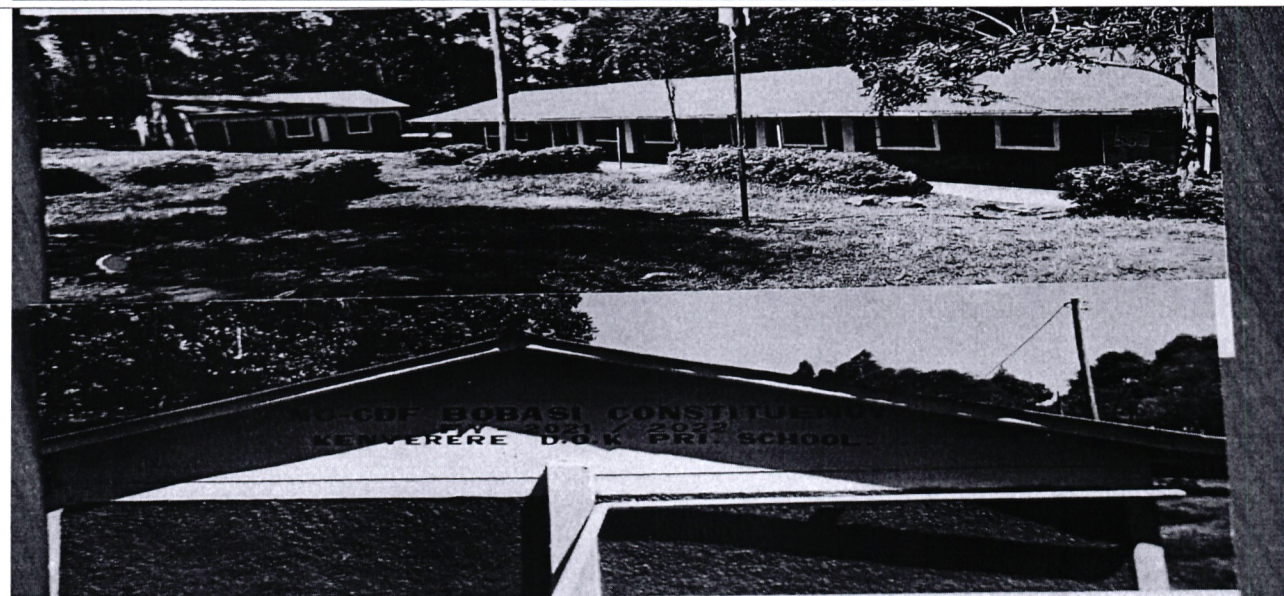
This information can be summarized diagrammatically as shown below;



Sampled projects photos done in 2021/2022 FY



RENOVATED 4 CLASSROOMS AT NYAMOKENYE PRIMARY SCHOOL



KENYERERE DOK PRIMARY SCHOOL RENOVATED CLASSROOMS

IGOMA SECONDARY SCHOOL - CLASSROOMS CONSTRUCTION



KEIGAMERE PRIMARY SCHOOL – CONSTRUCTION OF 2 CLASSROOMS



RUSINGA PRIMARY SCHOOL STOREY BUILDING COMPLEX

CHALLENGES:

- The constituency has 2 sub-counties with numerous projects in education and security sectors. The funds allocated to these projects are normally insufficient leading to incomplete projects at the end of the year.
- Understaffing at the sub-county accountant's office. This leads to delayed transactions by the NG-CDFC.


RECOMMENDATION:

- Allocation by the National Treasury to NG-CDF Board should be increased from 2.5% to 5%.

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- The National treasury to employ more staff for the sub-county treasuries to enable us meet the tight timelines while undertaking our duties.

Signed





**SAMUEL KARURU MARIKA
CHAIRMAN NGCDF COMMITTEE**

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Bobasi Constituency 2018-2022* 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

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				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 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 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

IV. 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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.



.....
DANIEL ORERI
FAM



V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- 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, 2022, 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.

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


Approval of the financial statements

The NGCDF- Bobasi Constituency financial statements were approved and signed by the Accounting Officer on 11/09/ 2022.

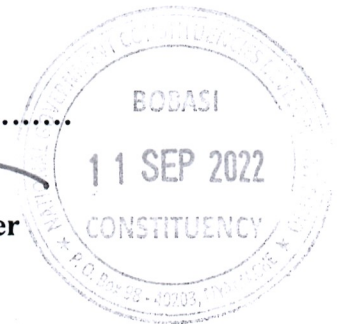

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Name: SAMUEL KARURU
Chairman – NGCDF Committee



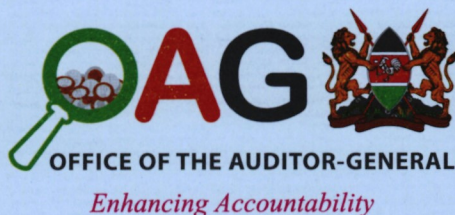

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Name: DANIEL ORERI
Finance Account Manager



VI. Report of the Independent Auditors on the NGCDF- Bobasi Constituency

REPUBLIC OF KENYA



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NAIROBI

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

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

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Bobasi Constituency set out on pages 1 to 49, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article

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

In my opinion, 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Bobasi Constituency 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.204,613,622 and Kshs.192,524,743 respectively, resulting to an underfunding of Kshs.12,088,879 or 6% of the budget. Similarly, Management made payments totalling to Kshs.164,802,092 against an approved budget of Kshs.204,613,623, resulting to an under-expenditure of Kshs.39,811,531 or 19% of the approved budget.

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

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Incomplete Projects

The statement of receipts and payments and Note 6 to the financial statements reflects payments in respect of transfers to other Government units totalling to Kshs.76,529,782 which includes transfers to Primary and Secondary Schools of Kshs.34,585,793 and Kshs.40,043,989 respectively. However, field verification on 15 March, 2023 revealed that various projects with a total budget of Kshs.11,800,000 were incomplete in respect to plastering, flooring, fixing of doors and windows, electrical works, plumbing works among other tasks despite the respective Project Management Committees having exhausted all the allocated funds contrary to Regulation 11(d) of the National Government Constituencies Development Regulations, 2016 which provides that the Constituency Committee shall ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans.

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

2.0 Failure to Constitute a Sports Project Management Committee

The statement of receipt and payments and Note 7 to the financial statements reflects payments in respect to other grants and transfers totalling to Kshs.68,591,885. Included in the payments on other grants and transfers are payments totalling to Kshs.3,117,750 in respect of sports projects. 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 Constituencies Development Fund Regulations, 2016, which states that there shall be appointed a Project Management Committee for each project in a Constituency which shall implement projects in consultation with the relevant departments of government which shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented and shall open and maintain an independent bank account for each project and prepare returns and file them with a Constituency Committee.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

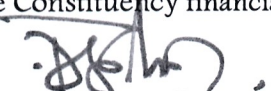
Bobasi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


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


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	175,688,879	158,907,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
Total Receipts		175,688,879	158,907,724
Payments			
Compensation Of Employees	4	3,213,036	3,651,604
Use Of Goods and Services	5	8,522,389	11,394,928
Transfers To Other Government Units	6	76,529,782	83,430,651
Other Grants and Transfers	7	68,591,885	71,937,130
Acquisition Of Assets	8	6,045,000	342,200
Other Payments	9	1,900,000	499,980
Total Payments		164,802,092	170,642,693
Surplus/(Deficit)		10,886,787	(11,734,969)

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

The Constituency financial statements were approved on 11/09/ 2022 and signed by:


 Fund Account Manager

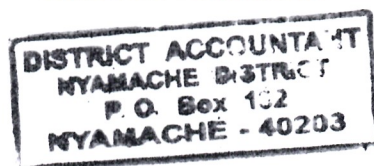

 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: DANIEL ORERI

Name: AMBROSE MAINA
 ICPAK M/No:.....

Name: SAMUEL KARURU



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


VIII. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	27,722,651	16,835,864
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		27,722,651	16,835,864
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		27,722,651	16,835,864
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		=	-
Net Financial Assets		27,722,651	16,835,864
Represented By			
Fund Balance B/Fwd	13	16,835,864	28,570,833
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		10,886,787	(11,734,969)
Net Financial Position		27,722,651	16,835,864

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

The Constituency financial statements were approved on 11/09/ 2022 and signed by:


Fund Account Manager

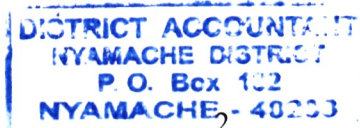

National Sub-County Accountant


Chairman NG-CDF Committee

Name: DANIEL ORERI

 Name: AMBROSE MAINA
 ICPAK M/No:.....

Name: SAMUEL KARURU



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

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

	Notes	2021 – 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	175,688,879	158,907,724
Other Receipts	3	=	=
Total Receipts		175,688,879	158,907,724
Payments			
Compensation Of Employees	4	3,213,036	3,037,804
Use Of Goods and Services	5	8,522,389	11,394,928
Transfers To Other Government Units	6	76,529,782	83,430,651
Other Grants and Transfers	7	68,591,885	71,937,130
Other Payments	9	1,900,000	499,980
Total Payments		158,757,092	170,300,493
Total Receipts Less Total Payments		-	
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15		-
Increase/(Decrease) In Accounts Payable	16		-
Prior Year Adjustments	14		-
Net Cash Flow from Operating Activities		16,931,787	(11,392,769)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(6,045,000)	(342,200)
Net Cash Flows from Investing Activities		(6,045,000)	(342,200)
Net Increase In Cash And Cash Equivalent		10,886,787	(11,734,969)
Cash & Cash Equivalent At Start Of The Year	10	16,835,864	28,570,833
Cash & Cash Equivalent At End Of The Year		27,722,651	16,835,864

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

The Constituency financial statements were approved on 11/09/2022 and signed by:


Fund Account Manager

Name: DANIEL ORERI




National Sub-County Accountant

Name: AMBROSE MAINA
 ICPAK M/No:.....




Chairman NG-CDF Committee

Name: SAMUEL KARURU



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

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/ Payments	Original Budget		Adjustments		Final Budget		Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %			
	2021/2022	Previous Years' Outstanding disbursements	2021/2022	30/06/2022					
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	16,835,864	50,688,879	192,524,743	204,613,622	12,088,879	192,524,743	12,088,879	94.1%
Proceeds From Sale of Assets					0	-		-	0.0%
Other Receipts					0	-		-	#DIV/0!
Totals	137,088,879	16,835,864	50,688,879	192,524,743	204,613,622	12,088,879	192,524,743	12,088,879	94.1%
Payments									
Compensation Of Employees	3,771,456			3,213,036	3,771,456	558,420	3,213,036	558,420	85.2%
Use Of Goods and Services	8,566,543			8,522,389	8,566,543	44,154	8,522,389	44,154	99.5%
Transfers To Other Government Units	59,494,011	1,149,226	24,035,788	76,529,782	84,679,025	8,149,243	76,529,782	8,149,243	90.4%
Other Grants and Transfers	65,256,869	9,101,810	19,653,091	68,591,885	94,011,771	25,419,886	68,591,885	25,419,886	73.0%
Acquisition Of Assets	0	7,800	6,500,000	6,045,000	6,507,800	462,800	6,045,000	462,800	92.9%
Other Payments	0	6,577,027.20	500,000	1,900,000	7,077,027	5,177,027	1,900,000	5,177,027	26.8%
Funds Pending Approval**	0	0	0	0	0	0	0	0	0%
Totals	137,088,879	16,835,864	50,688,879	164,802,092	204,613,623	39,811,531	164,802,092	39,811,531	80.5%

***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.*

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

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

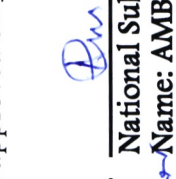
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]


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

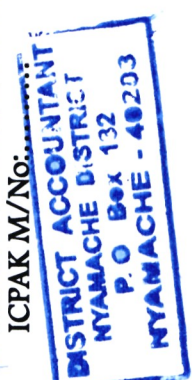
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	39,011,531
Less undisbursed funds receivable from the Board as at 30 th June 2022	28,124,743
Add Accounts payable	10,886,788
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	10,886,788

The Constituency financial statements were approved on 4/09/22 2022 and signed by:


Fund Account Manager
Name: DANIEL OREYI


National Sub-County Accountant
Name: AMBROSE MAINA
ICPAK M/No.


Chairman NG-CDF Committee
Name: SAMUEL KARURU



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

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,771,456	0	0	3,771,456	3,213,036	558,420
1.2 Committee allowances	1,500,000	0	0	1,500,000	1,500,000	0
1.3 Use of goods and services	2,953,877	0	0	2,953,877	2,909,723	44,154
sub-total	8,225,333	0	0	8,225,333	7,622,759	602,574
2.0 Monitoring and evaluation						
2.1 Capacity building	1,500,000	0	0	1,500,000	1,500,000	0
2.2 Committee allowances	2,000,000	0	0	2,000,000	2,000,000	0
2.3 Use of goods and services	612,666	0	0	612,666	612,666	0
3.0 sub-total	4,112,666	0	0	4,112,666	4,112,666	0
3.0 Emergency						
3.1 Primary Schools						
RIOMORO PRIMARY SCHOOL			500,000	500,000	500,000	0
WANDUA NYACHAE			144,827	144,827	144,827	0
COM. VAT			5,173	5,173	5,173	0
EBURI DEB PRIMARY SCHOOL			200,000	200,000	200,000	0
TURWA DOK PRIMARY SCHOOL			200,000	200,000	200,000	0
RIANCHAGA PRIMARY SCHOOL			200,000	200,000	200,000	0

**Bobasi Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
NYABONGE PRIMARY SCHOOL			200,000	200,000	200,000	0
GESURE SECONDARY SCHOOL			200,000	200,000	200,000	0
IKENYE PAG PRIMARY SCHOOL			350,000	350,000	350,000	0
NYAKONA DEB PRIMARY SCHOOL			200,000	200,000	200,000	0
RIAMANGERERE PRIMARY SCHOOL			300,000	300,000	300,000	0
KENYERERE ACC'S OFFICE			200,000	200,000	200,000	0
NYAMAGWA GIRLS BOARDING PRIMARY SCHOOL			200,000	200,000	200,000	0
WANDUA NYACHAE			147,413	147,413	147,413	0
COM. VAT			2,587	2,587	2,587	0
NYAMAKOROBO PRIMARY SCHOOL	200,000.00			200,000	200,000	0
JASSY MORTOS	213,258.00			213,258	213,258	0
COMM VAT	3,690.00			3,690	3,690	0
RIANCHORE PRIMARY SCHOOL	500,000.00			500,000	500,000	0
MAJI MAZURI SECONDARY	300,000.00			300,000	300,000	0
NYABOTERERE PRIMARY SCHOOL	200,000.00			200,000	200,000	0
NYAGWENGI PRI SCHOOL	300,000.00			300,000	300,000	0
ADMINISTRATION	5177750		0	5,177,750	5,177,750	0
3.2 Secondary schools				0	0	0
3.3 Tertiary institutions				0	0	0
3.4 Security projects			0	0	0	0

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.5 unutilized	297,509	24,242	61,314	383,065	-	383,065
sub-total	7,192,207	24,242	3,111,314	10,327,763	9,944,698	383,065
4.0 Bursary and Social Security						
4.1 Primary Schools	0	0	0	0	0	0
4.2 Secondary Schools	15,000,000	0	0	15,000,000	15,000,000	0
4.3 Tertiary Institutions	6,981,108	0	0	6,981,108	5,550,894	1,430,214
4.4 Universities	26,000,000	0	12,800,000	38,800,000	29,198,968	9,601,032
4.5 Social Security				0		0
sub-total	47,981,108	0	12,800,000	60,781,108	49,749,862	11,031,246
5.0 Sports						
5.1 Constituency Sports, festivals and Tournaments.	2,741,778	330,214	0	3,071,992	3,071,992	0
sub-total	2,741,778	330,214	0	3,071,992	3,071,992	0
6.0 Environment						
6.1 Ekenyuru Primary School	200,000		0	200,000	200,000	0
6.2 Getenga Primary School	200,000	0	0	200,000	200,000	0
6.3 Metengero Primary School	200,000	0	0	200,000	200,000	0
Riamarube Primary School	200,000	0	0	200,000	200,000	0
Nyabisia Secondary School	300,000	0	0	300,000	300,000	0
Nyakegarakemo Primary School	200,000	0	0	200,000	200,000	0
Nyamache Deputy County	200,000	0	0	200,000	200,000	0

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Commissioner's Office						
Naikuru Primary School	200,000	0	0	200,000	200,000	0
Chironge Primary School	200,000	0	0	200,000	200,000	0
Nyoera Primary School	200,000	0	0	200,000	200,000	0
Mosora Primary School	241,777	0	0	241,777	241,777	0
Tukiamwana Spring Protection	400,000	0	0	400,000	400,000	0
Nyagiki Community Spring		300,000		300,000		300,000
Mosasa Primary School		300,000		300,000		300,000
Nyabiosi Primary School		200,000		200,000		200,000
Nyachekei Spring (Getionko)		200,000		200,000		200,000
NG-CDF Office		400,000		400,000		400,000
Gekongo Primary		200,000		200,000		200,000
Ebigogo Secondary School		200,000		200,000		200,000
Enchoro PEFA Primary		200,000		200,000		200,000
Sameta Boy Boarding Primary		200,000		200,000		200,000
Inani Primary School		200,000		200,000		200,000
Getenga secondary school	0	205,577		205,577	0	205,577
Nyamaruma Primary School	0	341,778		341,778	341,778	0
Mosobeti Primary School	0	0	200,000	200,000	200,000	0

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyambunwa Primary School	0	0	200,000	200,000	200,000	0
Keera Primary School	0	0	200,000	200,000	200,000	0
Kiombwori Primary School	0	0	200,000	200,000	200,000	0
Riontomwa Spring Protection	0	0	221,778	221,778	221,778	0
Rianyandoro Spring Protection	0	0	220,000	220,000	220,000	0
Mogonchoro Spring Protection	0	0	500,000	500,000	500,000	0
Nyamaruma Primary School	0	0	1,000,000	1,000,000	1,000,000	0
sub-total	2,741,777	2,947,355	2,741,778	8,430,910	5,825,333	2,605,577
7.0 Primary Schools Projects (List all the Projects)				0		0
Gionseri Primary School	500,000	0	0	500,000	500,000	0
Nyaboterere Primary School	800,000	0	0	800,000	800,000	0
Nyangoso SDA Primary School	2,500,000	0	0	2,500,000	2,500,000	0
Regongo Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Getome Primary School	800,000	0	0	800,000	800,000	0
Riobara Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Kenyerere Primary School	800,000	0	0	800,000	800,000	0
Maji Mazuri Primary School	500,000	0	0	500,000	500,000	0

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyakona Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Kenyoru DEB Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Gesure Primary School	600,000	0	0	600,000	600,000	0
Riamangerere Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Turwa Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Nyamaruma Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Ensoko Primary School	800,000	0	0	800,000	800,000	0
Mogonga Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Tukiamwana Primary School	500,000	0	0	500,000	500,000	0
Rianchaga Primary School	700,000	0	0	700,000	700,000	0
Nyanuguti Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Gekongo Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Rionsoti Primary School	200,000	0	0	200,000	200,000	0
Rionsoti Primary School	600,000	0	0	600,000	600,000	0
Giasaiga Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Rusinga Primary School	5,385,793	429,226	3,000,000	8,815,019	1,885,793	6,929,226
Gionsaria Primary School	800,000	0	0	800,000	800,000	0
Sugubo Primary School	400,000	0	0	400,000	400,000	0
Bokini Banto Primary School	500,000	0	0	500,000	500,000	0
Nyabite DOK Primary School	500,000	0	0	500,000	500,000	0

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National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Borangi SDA Primary School	600,000	0	0	600,000	600,000	0
Mokarate Primary School	500,000	0	0	500,000	500,000	0
Nyaguku Primary School	400,000	0	0	400,000	400,000	0
Nyagiki Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Rigena FAG Primary School	500,000	0	0	500,000	500,000	0
Ikena Primary School	500,000	0	0	500,000	500,000	0
Nyakunguru Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Inani Primary School	500,000	0	0	500,000	500,000	0
Nyamware Primary School	300,000	0	0	300,000	300,000	0
Omobondo Primary School	500,000	0	0	500,000	500,000	0
Nyoera Primary School	500,000	0	0	500,000	500,000	0
Nyacheki Mission Primary School	500,000	0	0	500,000	500,000	0
sub-total	34,685,793	429,226	3,000,000	38,115,019	31,185,793	6,929,226
8.0 Secondary Schools Projects (List all the Projects)						
Riontweka Secondary School	1,000,000	0	0	1,000,000	1,000,000	0
Riontweka Secondary School	500,000	0	0	500,000	500,000	0
Emenwa Secondary School	1,500,000	0	0	1,500,000	1,500,000	0
St. John's Orogare Secondary School	2,000,000	0	0	2,000,000	2,000,000	0
Nyangusu S.D.A. Secondary School	500,000	0	0	500,000	500,000	0
Mochengo Secondary School	1,000,000	0	0	1,000,000	1,000,000	0

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
mosora secondary school	0	0	7,200,000	7,200,000	7,200,000	0
Enchoro PEFA Secondary School	400,000	0	0	400,000	400,000	0
Birongo Secondary School	0	0	500,000	500,000	500,000	0
Proposed Riosugo Girls Secondary School	0	0	2,000,000	2,000,000	2,000,000	0
Riobara Secondary School	0	0	1,000,000	1,000,000	1,000,000	0
Maji Mazuri secondary School	0	0	500,000	500,000	500,000	0
Nyamakorobo secondary school	0	0	1,000,000	1,000,000	1,000,000	0
gionsaria secondary school	0	0	1,000,000	1,000,000	1,000,000	0
Ebigogo Secondary School	0	0	1,000,000	1,000,000	1,000,000	0
Borangi PAG Secondary School	0	0	500,000	500,000	500,000	0
suguta secondary school			1,000,000	1,000,000	1,000,000	0
Ikenye Secondary School	0	0	500,000	500,000	500,000	0
Rianyachuba Secondary School	1,500,000	0	0	1,500,000	1,500,000	0
Nyabonge Secondary School	1,000,000	0	0	1,000,000	1,000,000	0
St. Mathews Chitago Secondary School	1,000,000	0	0	1,000,000	1,000,000	0
Kenyerere Secondary School	500,000	0	0	500,000	500,000	0
Nyabiosi Secondary School	1,000,000	0	0	1,000,000	1,000,000	0
Rusinga Secondary School	5,908,217	720,000	4,435,788	11,064,005	10,343,989	720,016
Rogongo Secondary School	500,000	0	0	500,000	500,000	0
Ikena Mixed Secondary School	1,500,000	0	0	1,500,000	1,500,000	0

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mogonga Secondary school	500,000	0	0	500,000	500,000	0
Isena Mission Girls Secondary School	1,000,000	0	0	1,000,000	1,000,000	0
Sameta Mixed Secondary School	1,500,000	0	0	1,500,000	1,500,000	0
Itumbe Secondary school	500,000	0	0	500,000	0	500,000
sub-total	23,308,217	720,000	20,635,788	44,664,005	43,443,989	1,220,016
9.0 Tertiary institutions Projects (List all the Projects)				0		0
9.1 Nyamache KMTC	1,500,000	0	0	1,500,000	1,500,000	0
9.2 orogare ITI	0	0	400,000	400,000	400,000	0
sub-total	1,500,000	0	400,000	1,900,000	1,900,000	0
10.0 Security Projects				0		0
Proposed Igare Police Station	3,600,000	5,000,000		8,600,000	0	8,600,000
Nyamache Deputy County Commissioner's Office	500,000	400,000	0	900,000	0	900,000
Sameta Deputy County Commissioner's Office	500,000	400,000	0	900,000	0	900,000
basi central chief's office	0	0	1,000,000	1,000,000	0	1,000,000
sub-total	4,600,000	5,800,000	1,000,000	11,400,000	0	11,400,000
11.0 Acquisition of assets				0		0
11.1 Motor Vehicles (including motorbikes)	0	7,800	0	7,800	0	7,800
11.2 Construction of CDF office	0	0	3,500,000	3,500,000	3,500,000	0
11.3 Purchase of furniture and equipment	0	0	3,000,000	3,000,000	2,545,000	455,000

**Bobasi Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.4 Purchase of computers	0	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0	0
sub-total	0	7,800	6,500,000	6,507,800	6,045,000	462,800
12.0 Others				0		0
12.1 Strategic Plan	0	1,900,000	0	1,900,000	1,900,000	0
12.2 Innovation Hub	0	4,677,027	0	4,677,027	0	4,677,027
12.2 Audit fee	0	0	500,000	500,000	0	500,000
Funds pending approval**	0	0	0	0	0	0
sub-total	0	6,577,027	500,000	7,077,027	1,900,000	5,177,027
Total	137,088,879	16,835,864	50,688,880	204,613,623	164,802,092	39,811,531

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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 Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

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.

Bobasi Constituency
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board (AIE NO.)		
B041441		20,000,000
B104790		33,000,000
B104533		12,867,724
B124895		8,500,000
B104988		9,000,000
B119700		12,000,000
B119740		6,900,000
B128332		1,040,000
B128550		7,000,000
B132095		6,000,000
B138763		12,000,000
B126348		11,600,000
B105193		12,000,000
B126059		7,000,000
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	
TOTAL	175,688,879	158,907,724

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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	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
Total	0	0

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	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

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,557,308.00	2,327,164
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	552,048	1,227,600
Employer Contributions Compulsory national social security schemes	103,680	96,840
Total	3,213,036	3,651,604

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Electricity	37,915	-
Communication, supplies and services	18,900	9,450
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	250,000	253,344
Rentals of produced assets	-	-
Training expenses	1,500,000	1,270,000
Hospitality supplies and services	-	-
Other committee expenses	2,416,000	2,349,800
Committee allowance	3,517,000	5,919,800
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	734,200
Fuel, oil & lubricants	600,000	645,222
Routine maintenance – vehicles and other transport equipment	182,574	-
Routine maintenance – other assets	-	213,112
Total	8,522,389	11,394,928

Bobasi Constituency

National Government Constituencies Development Fund (NGCDF)

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	34,585,793	56,085,651
Transfers To Secondary Schools (See Attached List)	40,043,989	25,345,000
Transfers To Tertiary Institutions (See Attached List)	1,900,000	2,000,000
Total	76,529,782	83,430,651

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,275,600	6,603,500
Bursary – tertiary institutions (see attached list)	37,969,500	57,683,630
Bursary – special schools (see attached list)		-
Mock & CAT (see attached list)		-
Social Security programmes (NHIF)		-
Security projects (see attached list)		800,000
Sports projects (see attached list)	3,117,750	2,715,000
Environment projects (see attached list)	5,284,337	200,000
Emergency projects (see attached list)	9,944,698	3,935,000
Total	68,591,885	71,937,130

8. Acquisition Of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings	3,500,000	-
Refurbishment of Buildings		-
Purchase of Vehicles and Other Transport Equipment		342,200
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		-
Acquisition of Land		-
Total	6,045,000	342,200

*Bobasi Constituency
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Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	1,900,000	499,980
ICT Hub		-
	1,900,000	499,980

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	27,722,651	16,835,864
<i>Kenya Commercial Bank, Kisii West Branch. Bobasi NG-CDF Account No. 1237909678</i>		-
Total	27,722,651	16,835,864
10 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

11: 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	6/7/2021	170,000	170,000	0
Daniel Oreri	25/08/2021	201,000	201,000	0
Daniel Oreri	09/01/2021	104,000	104,000	0
Daniel Oreri	25/08/2021	320,000	320,000	0
Daniel Oreri	08/12/2021	18,000	18,000	0
Daniel Oreri	23/03/2022	200,000	200,000	0

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Daniel Oteri	20/04/2022	400,000	400,000	0
Daniel Oteri	21/9/2021	230,000	230,000	0
Daniel Oteri	27/10/2021	52,000	52,000	0
Daniel Oteri	27/10/2021	200,000	200,000	0
Daniel Oteri	21-02-2021	104,000	104,000	0
Daniel Oteri	29/9/2021	420,000	420,000	0
Daniel Oteri	11/11/2021	280,000	280,000	0
Daniel Oteri	25/11/2021	188,000	188,000	0
Daniel Oteri	08/12/2021	282,000	282,000	0
Daniel Oteri	21-02-2021	48,000	48,000	0
Daniel Oteri	06/01/2022	300,000	300,000	0
Daniel Oteri	25/08/2021	49,000	49,000	0
Daniel Oteri	6/7/2021	250,000	250,000	0
Daniel Oteri	31-02-2021	59,000	59,000	0
Daniel Oteri	09/01/2021	46,000	46,000	0
Daniel Oteri	27/10/2021	165,000	165,000	0
Daniel Oteri	21/9/2021	200,000	200,000	0
Daniel Oteri	09/09/2021	400,000	400,000	0
Daniel Oteri	09/09/2021	240,000	240,000	0
Daniel Oteri	21-02-2021	207,000	207,000	0
Daniel Oteri	11/04/2022	220,000	220,000	0
Daniel Oteri	30/7/2021	460,000	460,000	0
Daniel Oteri	30/7/2021	120,000	120,000	0
Daniel Oteri	27/10/2021	48,000	48,000	0
Daniel Oteri	11/11/2021	80,000	80,000	0
Daniel Oteri	25/11/2021	12,000	12,000	0
Daniel Oteri	21-02-2021	60,000	60,000	0
Total		6,133,000	6,133,000	0

Bobasi Constituency
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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	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

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	613,800
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	613,800

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	16,835,864	28,570,833
Cash in hand	0	0
Imprest	0	0
Total	16,835,864	28,570,833

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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
Changes in Account Receivables E= D-A	0	0

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	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
Changes in Accounts Payable E= D-E	0	0

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	558,420	613,800
Use of goods and services	44,154	821,799
Amounts due to other Government entities (see attached list)	8,149,243	7,306,336
Amounts due to other grants and other transfers (see attached list)	25,419,886	44,584,161
Acquisition of assets	462,800	6,507,800
Funds pending approval	5,177,027	7,077,047
Total	39,811,531	66,910,943

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	7,024,608	3,189,612
Total	7,024,608	3,189,612

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	A	b	c	d=a-c	
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

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	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	Outstanding Balance	Comments
		2021/22	2020/2021	
Compensation of employees	staff salaries	558,420	613,800	staff Gratuity yet to be paid
Use of goods & services	Admin & M& E	44,154	821,799	funds to be spent on administration and M&E
Sub-Total		602,574	1,435,599	
Amounts due to other Government entities				
Rusinga Primary School	Construction of storey building block	1,040,000	623,718	Project to be implemented
Rusinga primary school	Purchase of desks (1,000 x 2 seater)	3,500,000	0	Project to be implemented on receipt of funds
Rusinga secondary school	Construction of 400 capacity storey dormitory	3,000,000	0	Project to be implemented on receipt of funds
Rusinga secondary school	Additional funds for the construction of phase 1 of a 400 capacity tuition block	5,908,218	0	Project to be implemented on receipt of funds
Sameta boarding primary school	Completion of a 100 capacity dormitory	1,000,000	0	Project to be implemented on receipt of funds
Nyakenyerere Primary school	Construction of 2 classrooms	0	800,000	Project to be implemented on receipt of funds
Riamotari primary school	Renovation to completion of 3 classrooms	500,000	0	Project to be implemented on receipt of funds
Riamotari primary school	Renovation to completion of 4 classrooms	800,000	0	Project to be implemented on receipt of funds
Ebigogo Secondary School	Construction of 100 capacity dormitory	0	420,000	Project to be implemented
Mosora Secondary School	purchase of 51 seater bus	0	7,200,000	Project to be implemented

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Proposed Riosugo Girls Secondary School	Construction of 4 new classrooms	0	2,000,000	Project to be implemented
Rianchore primary school	Purchase and installation of two 10,000 lt water tanks	200,000	0	An environmental activity to be done on availability of funds.
Getenga secondary school	Purchase and installation of two 10,000 lt water tanks	200,000	0	An environmental activity to be done on availability of funds.
Ebigogo primary school	Purchase and installation of two 10,000 lt water tanks	200,000	0	An environmental activity to be done on availability of funds.
Getunu DOK primary school	Purchase and installation of two 10,000 lt water tanks	200,000	0	An environmental activity to be done on availability of funds.
Nyamaruma primary school	Additional funds for the construction of storm drainage	341,778	0	An environmental activity to be done on availability of funds.
Sameta boys primary school	Purchase and installation of two 10,000 lt water tanks	200,000	0	An environmental activity to be done on availability of funds.
NG-CDF Office	Purchase and installation of two 10,000 lt water tanks (Kshs. 200,000), construction of	200,000	0	An environmental activity to be done on availability of funds.
Gekongo primary school	Purchase and installation of two 10,000 lt water tanks (Kshs. 200,000), construction of	200,000	0	An environmental activity to be done on availability of funds.

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Ebigogo secondary school	Purchase and installation of two 10,000 lt water tanks (Kshs. 200,000), construction of	200,000	0	An environmental activity to be done on availability of funds.
Tukiamwana spring protection	Spring protection	400,000	0	An environmental activity to be done on availability of funds.
Nyamache DCC office	Purchase and installation of two 10,000 lt water tanks.	200,000	0	An environmental activity to be done on availability of funds.
Ng-CDF Motorcycle	Purchase of NG-CDF Motorbike	7,080	0	The unspent balance after purchase of motorbike
Birongo secondary school	Construction to completion of 1 classroom	500,000	0	Project to be implemented
Riontweka secondary school	Construction to completion of 2 classroom	556,010	0	Project to be implemented
Itumbe secondary school	Completion of 2 classrooms	500,000	0	Project to be implemented
Emergency	To cater for unforeseen occurrences in the constituency	978,269	0	Funds to be disbursed to a project with an activity that is of emergency in nature.
Constituency sports	Carry out constituency sports tournament	242,778	0	Funds meant to cater for sports activities within the constituency.
Sameta DCC office	Renovation to completion of the Dec office	500,000	0	Office to be renovated fully
Nyamache Dec office	Renovation to completion of the Dec office	500,000	0	Office to be renovated fully
Igare police station	Construction of a proposed police station administration block	5,000,000	5,000,000	Police station to be constructed
Igare police station	Additional funds for Construction of a proposed police station administration block	3,600,000	0	Project to be initiated on receipt of funds

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Basi central chief's office	Construction of a 3 roomed chief's office	1,000,000	1,000,000	Chief's office to be constructed
Sameta sub-county head quarters	Fencing of 4 acre land	400,000	400,000	PMC to receive funds and fencing be done to completion
Sub-Total			16,643,718	
Amounts due to other grants and other transfers		0		
4.1 Bursary Secondary Schools	Payment of bursary to needy students	0	8,396,500	Students to be allocated funds immediately on receipt of the same from NG-CDF Board
4.2 Bursary Tertiary Institutions	Payment of bursary to needy students	1,200,000	14,624,755	Students to be allocated funds immediately on receipt of the same from NG-CDF Board
sports	Facilitating sports and tournament activities across the constituency	457,798	104,386	Remaining activities to be done on sports
Getunwa pri	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Getenga pri	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Rianchore Primary	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Ebigogo Primary	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Kiobegi primary	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Mosobeti Primary School	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Nyambunwa Primary School	Environmental conservation	0	200,000	Project to receive funds and be implemented fully

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Keera Primary School	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Kiombwori Primary School	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
Riontomwa Spring Protection	Environmental conservation	0	227,355	Project to receive funds and be implemented fully
Rianyandoro Spring Protection	Environmental conservation	0	220,000	Project to receive funds and be implemented fully
Mogonchoro Spring Protection	Environmental conservation	0	500,000	Project to receive funds and be implemented fully
Nyamaruma Primary School	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
6.1Nyamaruma primary school	Environmental conservation	0	341,778	Project to receive funds and be implemented fully
6.2Nyangiki community spring	Environmental conservation	0	300,000	Project to receive funds and be implemented fully
6.3Mosasa Primary school	Environmental conservation	0	300,000	Project to receive funds and be implemented fully
6.4 Nyabiosi primary school	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
6.5 Nyacheki spring (Gefionko)	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
6.6 NG-CDF Office	Environmental conservation	0	400,000	Project to receive funds and be implemented fully
6.7 Gekongo primary school	Environmental conservation	0	200,000	Project to receive funds and be implemented fully
6.8 Ebigogo Sec school	Environmental conservation	200,000	200,000	Project to receive funds and be implemented fully
6.9 Enchoro PEFA primary school	Environmental conservation	200,000	200,000	Project to receive funds and be implemented fully
7 Sameta boys boarding primary	Environmental conservation	200,000	200,000	Project to receive funds and be implemented fully
7.1 Inani primary school	Environmental conservation	200,000	200,000	Project to receive funds and be implemented fully
3.1 Primary Schools	construction of toilets	0	589,241	Project to receive funds and be implemented fully

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3.2 Secondary schools	construction of toilets	0	1,590,000	Project to receive funds and be implemented fully
3.3 Tertiary institutions	construction of toilets	0	400,000	Project to receive funds and be implemented fully
3.4 Security projects	construction of toilets	0	150,000	Project to receive funds and be implemented fully
3.5 Unutilised	construction of toilets	0	3,257,207	Project to receive funds and be implemented fully
Igare police station	Construction of a proposed police station administration block	0	5,000,000	Project to receive funds and be implemented fully
Bassi central chief's office	Construction of a 3 roomed chief's office	0	1,000,000	Project to be implemented
Sameta sub-county head quarters	Fencing of 4 acre land	0	400,000	Project to be implemented
Sub-Total		0	6,400,000	
Acquisition of assets		0		
11.1 Construction of CDF office	Extention of NG-CDF office	0	3,500,000	Office to be completed
11.2 Purchase of Motor cycle	Purchase of NG-CDF Motorbike	0	7,800	Balance to be reallocated
11.3 Purchase of furniture and equipment	First time purchase of furniture for a newly constructed office	0	2,545,000	Furniture to be purchased
sub-total		0	6,507,800	
Others (specify)		0		
Innovation hubs	Installation of satellite Antenna, Router, Digital Access Kit and Digital Ruggedized tablets, Wi-Fi with outdoor wireless devise complete with 12U cabinet complete with installation accessories	4,677,027	4,677,027	Balance to be Reallocated
Strategic plan	Carrying out a 5 year strategic plan and its	0	1,900,020	Balance to be on successful implementation

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	launch within the constituency.				
Audit fee	Payment of Audit fee to KENAO	0	500,000		Funds reallocation awaiting approval
Sub-Total		0	7,077,047		
Funds pending approval		0			
11.3 Purchase of furniture and equipment	First time purchase of furniture for a newly constructed office	0	455,000		Funds Awaiting approval
Sub-Total			455,000		
Grand Total		39,811,531	66,910,943		

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
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 2022

PMC	Bank	Account number	Date of A/C opening	Bank Balance 2021/22	Bank Balance 2020/21
BIRONGO PAG PRIMARY SCHOOL	KCB	1276105185	25/08/2020	0	24
BOITANGARE PRIMARY SCHOOL	KCB	1261621549	6/7/2020	0	0
Bonyancha primary school	Co-op Bank	01139017529500	31-02-2019	0	8,593
BORANGI PAG PRIMARY SCHOOL	KCB	1267860650	09/01/2021	0	0
BORANGI SDA PRIMARY SCHOOL	KCB	1263070353	27/10/2020	0	0
Borang SDA primary school	KCB	1300519126	21/9/2021	0	0
Bosansa primary school	Co-op Bank	01139017094901	09/09/2019	0	2,899
CHIRONGE PRIMARY SCHOOL	KCB	1261182928	09/09/2021	0	0
EBIGOGO PRIMARY SCHOOL	KCB	1235739090	21-02-2021	0	1,182
EKENYORU PRIMARY SCHOOL	KCB	1261101294	11/04/2022	0	0
EKEONGA PRI. SCHOOL	KCB	1269388983	30/7/2021	0	100
Emenwa DOK Primary School	KCB	1269388983	30/7/2021	0	974
Emenwa secondary school	KCB	1226915434		38,270	0
ENCHORO EMMA PRIMARY SCHOOL	KCB	1272651738	27/10/2021	0	501,823
Gesure primary school	Co-op Bank	01139016651801	20/04/2022	0	104,230
GETAI PRIMARY	KCB	1276300433	25/08/2021	0	81
Getenga primary school	Co-op Bank	01141017532900	30/07/2018	0	1,706
Getome Primary School	KCB	1287328172	30/07/2021	402,369	

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PMC	Bank	Account number	Date of A/C opening	Bank Balance 2021/22	Bank Balance 2020/21
GIONSARIA SECONDARY SCHOOL	KCB		08/11/2021	0	0
IKENYE SEC. SCHOOL	KCB	1281496316	08/11/2021	0	1,833
INANI PRIMARY SCHOOL	KCB	1278921184	25/8/2021	0	94
IRONGO PRIMARY SCHOOL	KCB	1279769408	26/11/2018	0	2,180
Itumbe primary school	Co-op Bank	01139019711101	13/5/2022	0	199,620
Keera Primary School	KCB	1272639029	5/31/2021	0	0
Kegochi primary school	Co-op Bank	01141019709600	30/07/2020	0	559,135
KEGOCHI SECONDARY SCHOOL	KCB	1234823624	30/07/2021	0	0
Kenyerere Primary School	KCB	1236206029	08/11/2021	2,348	0
Kenyoru DEB primary school	KCB	1297715284	08/11/2021	999,975	0
KIONDUSO PAG PRI. SCHOOL	KCB	1274868955	30/07/2020	0	1,015
KIONGONGI PRIMARY SCHOOL	KCB	1281048151	30/07/2021	0	684
Maji Mazuri Primary School	KCB	1278320644	08/11/2021	2,149	0
MOGONGA SEC SCHOOL	KCB	1276629613	08/11/2021	0	814
Mokarate primary school	KCB	1267488190	25/8/2021	1,000	0
Nyabete primary school	Co-op Bank	01120016746100	26/11/2018	0	468,550
Nyabigonkoru primary school	Co-op Bank	01139017532801	02/11/2017	0	620,053
Nyabisia primary school	Co-op Bank	01141019711600	25/01/2018	0	4,355
Nyaboterere Primary School	KCB	1297314999	14/6/2021	598,735	0

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PMC	Bank	Account number	Date of A/C opening	Bank Balance 2021/22	Bank Balance 2020/21
Nyagiki Primary school	KCB	1297135474	19/01/2021	86,505	0
NYAGUKU PRIMARY SCHOOL	KCB	1275802419	10/5/2021	0	6,282
Nyaguku primary school	KCB	1275802419	15/6/2021	406,282	0
NYAINEKE PRIMARY SCHOOL	KCB	1281048240	11/5/2020	0	100
Nyakona primary school	KCB	1289590451	13/5/2022	1,001,000	0
NYAKONDIERE PRIMARY SCHOOL	KCB	1281048356	5/31/2021	0	10
Nyamache primary school	Co-op Bank	01141017086900	2/6/2019	0	2,736
Nyamaruma Primary school	KCB	1274640040	17-02-2021	4,299	0
Nyamonema SDA Primary School	KCB	1273211251	10/5/2020	0	394
NYAMUYA PRI. SCHOOL	KCB	1272671526	15/6/2021	0	330
Nyamware primary school	KCB	1272326608	11/5/2019	301,149	0
Nyangoso SDA Primary School	KCB	1281369624	5/31/2021	1,394	1,394
Nyanuguti primary school	KCB	1253317550	25/08/2021	3,145	0
Nyoera primary school	KCB	1235082156	09/01/2021	142,442	0
Obuya primary school	Co-op Bank	01141017098900	25/08/2021	0	2,865
Omobondo primary school	KCB	1265323771	23/03/2022	300,155	0
RIAMANONO PRIMARY SCHOOL	KCB	1181485347	27/10/2021	0	1,898
Rianchaga primary school	KCB	1290570426	27/10/2021	2000	
Rianchore primary school	Co-op Bank	01100017396800	21-02-2021	0	3,850

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PMC	Bank	Account number	Date of A/C opening	Bank Balance 2021/22	Bank Balance 2020/21
Rianyachuba secondary school	KCB	1265764581	11/11/2021	18,809	0
Riobara Primary School	KCB	1270958771	21-02-2021	1,110	0
Riongoncho primary school	Co-op Bank	01139017529801	6/7/2021	0	2,340
RIYABO PRIMARY SCHOOL	KCB	1281170259	25/08/2021	0	749
Rogongo Primary School	KCB	1296584720	09/01/2021	75	0
Rusinga primary school	Co-op Bank	01141017090200	10/8/2019	0	681,947
Rusinga secondary school	KCB	1289590109	25/01/2022	1,400,190	0
St.John's Orogare Secondary school	KCB	1176425986	3/6/2020	6,713.5	0
SUGUBO PRIMARY SCHOOL	KCB	1261764021	3/6/2019	1,903	1,873
Tukiamwana Primary school	KCB	1267466936	10/8/2019	501,690	0
Turwa primary school	KCB	1272312968	10/8/2021	800,900	0
Total				7,024,607.5	690,759

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.0 Compensation of Employees	The financial statements under Note 4 reported an amount of Kshs 3,651,604 as compensation of employee's expenditure. However, review of the cash book and the payment vouchers yielded an amount of Kshs 3,111,440 resulting into unreconciled variance of Kshs.540,164	The management concurs with the Auditors' observation and recommendation and has reconciled the variance and made necessary adjustments to the reported balance on compensation of employees (see the amended financial statement).	Resolved	
5.1 Office and General Supplies and Services	Included in the financial statements balance of use of goods and services of Kshs.11,394,928 under Note 5 is office and general supplies and services expenses of Kshs.114,000. However, review of the cash book and the payment vouchers revealed the constituency incurred expenditures amounting to Kshs.734,200 leading to an unreconciled variance of Kshs.620,200.	The management concurs with the Auditors' observation and has reconciled the variance and made necessary adjustments to the reported balance on office and general supplies and services expenses (see the amended financial statement)..	Resolved	
5.2 Printing, Advertising and Information Supplies and Services	Included in the use of goods and services balance of Kshs.11,394,928 under Note 5 to the financial statements is Printing,	<i>The management has herein attached copies of the missing procurement and stores records for audit verification.</i>	Resolved	

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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>Advertising and Information Supplies and Services expenditure of Kshs.253,344. However, the payments were not supported by the LSO, suppliers' invoice, delivery note and counter receipt voucher S13. In addition, the tender was awarded to the highest evaluated bidder as opposed to the lowest evaluated bidder.</p>			
<p>6.1 Construction of Classrooms at Mogonga Secondary School</p>	<p>The statement of receipts and payments disclosed a figure of Kshs. 83,430,651 in respect of transfer to other government entities, which according to note 6 accompanying the financial statements also includes transfer to Secondary Schools of Kshs. 25,345,000 out of which Kshs. 1,000,000 which was utilised towards construction of two classrooms at Mogonga secondary school.</p> <p>Review of the approved project code list for 2020/2021 financial year under review noted that the amount was allocated towards co-funding of the construction of a 100 bed dormitory at estimated to cost of KS 35,000,000. However, the management</p>	<p>It is true that the original works were for construction of a 100 bed dormitory. However, due to high enrollment of students, the PMC illegally reallocated funds towards construction of 2 classes to accommodate the new enrollments. Regrettably, The anomaly was discovered during our M&E Visit and the NG-CDFC reprimanded the PMC accordingly. The management has hereby promised to strictly highlight the same during the next PMC training. The PMCs have since forwarded the expenditure returns to our office and copies are hereby attached.</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)
	did not provide for audit verification an approved request for change of the project activity.			
6.2 Construction of One Storey Building Block at Rusinga Primary School	Included in the reported balance of transfers to other government entities of Kshs. 83,430,651 under Note 6 is an amount of Kshs. 56,085,651 as transfers to primary schools. Review of records noted that Rusinga Primary School was allocated KSh. 13,048,705 during the financial year 2020/2021 for construction of one storey building block comprising of 8 No. classrooms ,5No. offices ,2 wash rooms and 50 capacity computer laboratory.	The management has herein attached the requested procurement documents for audit verification.	Resolved	
7.1 Accuracy of the Reported Balance	Observation The financial statements under Note 7 reported an amount of Kshs 71,937,130 as other transfers and	The management has noted the anomaly and has Reconciled the identified variance and adjust the	Resolved	

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

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)
	grants. However, review of the cash book and the payment vouchers yielded a figure of KShs 64,774,857 resulting into an unreconciled variance of Kshs 7,162,130.	<i>reported balance of other grants and transfers in the financial statements accordingly.</i>		
5.0 Acquisition of Assets	<p>Observation</p> <p>The financial statements under Note 8 reported an amount of Kshs 342,200 as other acquisition of assets relating to the supply of one (1) Honda ACE CB 125cc from a local supplier. However, the motor cycle log book was provided for audit verification indicated the name of the supplier as opposed to the NG-CDF Board.</p>	<p>The management has noted the anomaly and shall expedite the underway process of ensuring that log book is registered in the name of the NG-CDF Board.</p>	Resolved	



DANIEL ORERI
 Fund Account Manager.

