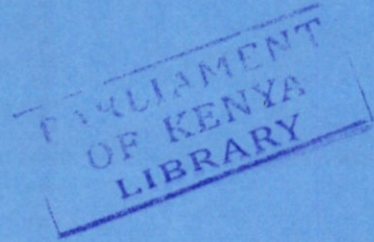
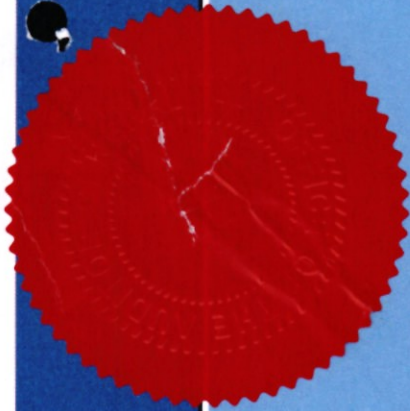



REPUBLIC OF KENYA



*Enhancing Accountability*



 <b>REPORT</b>	
THE NATIONAL ASSEMBLY PAPERS L A I D	
DATE:	13 AUG 2024 <i>Tuesday</i> OF
TABLED BY:	<i>Hon. Naomi Waga MP Deputy Minister for Water and Power</i>
CLERK AT THE TABLE:	<i>A. Shibusko</i>

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – BOMACHOGE  
CACHE CONSTITUENCY**

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

100 004 01





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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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***Bomachoge Chache Constituency  
National Government Constituencies Development Fund (NGCDF)  
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***I. Acronyms and Abbreviations***

NG-CDF-National Government Constituency Development Fund

CDF- Constituency Development Fund

PFM- Public Finance Management

IPSAS -International Public Sector Accounting Standards.

PMC- Project Management Committee

FY- Financial Year

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

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

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

### **Mandate**

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

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

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

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

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

#### **Core Values**

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

#### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

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



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**Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Jared Ondemo Bosire
2.	Sub-County Accountant	George Okongo
3.	Chairman NGCDFC	Ronald Maenya Kiriama
4.	Member NGCDFC	Bonface Mogaka Onchera

**(c) Fiduciary Oversight Arrangements**

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

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

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

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

Telephone: (254) 728 731132/ 740 778785

Email: [cdtbomachogechache@go.ke](mailto:cdtbomachogechache@go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

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

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

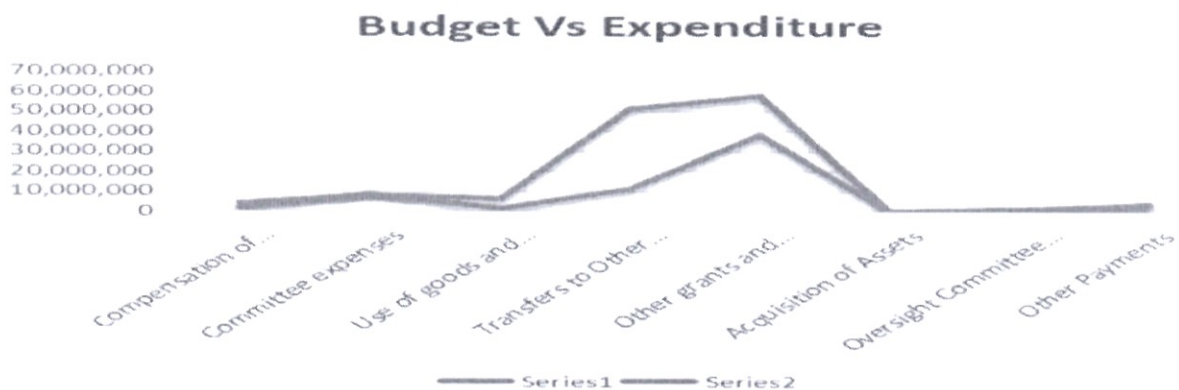
**III. NG-CDFC Chairman’s Report**



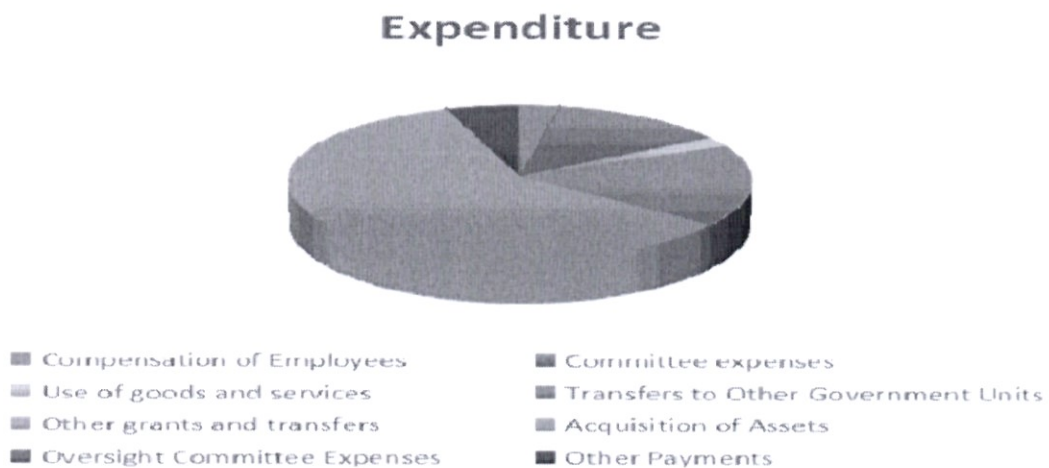
**Chairman NGCDF Bomachoge Chache-Ronald Kiriama**

The NG-CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The Bomachoge Chache NG-CDF was allocated a total of Kshs. 131,342,462 during the financial 2022/2023 out of which a total amount of Ksh. 57,000,000 was received. The performance in all sectors was underwhelming that is Bursary Education, Environment, and Security as much as they took a bigger percentage of the allocation. Due to verification of ongoing projects in the constituency it led to delay of release of funds from the Board. However, despite the challenges in receipt of funds from the Board the constituency achieved 43.7% performance.

Below is an analysis of budget vs expenditure:



Below is the expenditure analysis:





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



Photo: Bomachoge Chache KMTC Project, Ongoing Phase II

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



Photo: Construction of 2 Classrooms and Extension of Verandah at Ntamocha Pri. School.

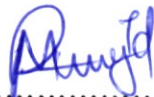
Education is one of the key sector and Bomachoge Chache undertook a few projects in the FY 2022/2023 and Ntamocha Primary School as per the above photo is one of the project. A bigger part budget was invested on it.

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

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



.....  
**Name: RONALD MAENYA KIRIAMA  
CHAIRMAN NGCDF COMMITTEE**



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

**Introduction**

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

The key development objectives of *Bomachoge Chache Constituency 2022/23-2027* plan are to:

- To have all children of school going age attending school
  - Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery
  - Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives.
  - Empower and develop youth and special groups
- Build/create/improve and develop security roads.

**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	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary’s beneficiaries at all levels</li> </ul>	In FY 22/23 The constituency allocated funds to construct over 35 classrooms and 2 laboratories and completion of 2 dormitories and completion 4 multipurpose halls. - Bursary beneficiaries increased from 6,000 to 8,000 in Tertiary institutions and 5,000 to 7,000 in Secondary schools.
Security	Equip, facilitate and enhance capacity of	Develop and enhance	Number of usable physical	Number of renovated chiefs’ offices remained



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	provincial administration and other security organs in order to improve service delivery	provincial administration and other security organs infrastructure to enhance service delivery.	infrastructure built in locations, sub locations and police stations	5. Number of renovations at security departments increased from 5 to 7.
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives.	Construct and maintain water springs. Construct sanitation facilities in schools and community	Number of water springs constructed.  Number of sanitation facilities created.	Number of water springs increased 32. Number of sanitation facilities remained to be 20.
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through sports.	Number of youth groups benefitting from the sports programme.	Number of youth groups benefitting from the sports programme increased from 16 to 22 inclusive of female .
Emergency	Build/create/improve and develop security roads.	Create/develop access roads to schools, provincial administration and other government institution.	Number of Roads created/maintained and repaired.	Number of security roads constructed/maintained were none.

**V.Statement of Governance**

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

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (c) two women nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines

- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

**a) Operation of the committee**

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

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

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

**b) Meetings**

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

**c) Removal from office**

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

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

A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in



the manner set out in the Act and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

**d) Dissolution of Constituency Committee**

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

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

**VI.Environmental and Sustainability Reporting**

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

**1. Sustainability strategy and profile -**

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

- a. **Education and Training:** Bomachoge Chache NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative



working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

## **2. Environmental performance**

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

### **3. Employee welfare**

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

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

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

### **4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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



d) Product stewardship by safeguarding consumer rights and interest

**5. Community Engagements-**

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

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

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

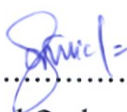
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

**Public Awareness**

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

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

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



## VII. Statement Of Management Responsibilities

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

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

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

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

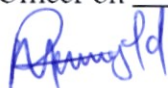
***Bomachoge Chache Constituency  
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prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Bomachoge Chache Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2023.



.....  
**Name: Ronald Kiriama**  
**Chairman – NGCDF Committee**



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



# REPUBLIC OF KENYA

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*Enhancing Accountability*

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

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund–Bomachoge Cache Constituency set out on pages 1 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant



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

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

### **Basis for Qualified Opinion**

#### **1. Variances in Comparative Balance in the Summary of Fixed Asset Register**

Annex 4 to the financial statements reflects summary of fixed asset register comparative balance of Kshs.49,405,093 which, is at variance with the corresponding closing balance of Kshs.48,996,545 reflected in the audited financial statements for the year ended 30 June, 2022 resulting to unreconciled variance of Kshs.408,548.

In the circumstances, the accuracy and completeness of the summary of fixed asset register balance of Kshs.49,405,093 could not be confirmed.

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

The statement of receipts and payments reflects other grants and transfers amount of Kshs.38,063,584 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.1,800,000 disbursed to Project Management Committee (PMC) to implement seven (7) environment projects for water protection through construction of a slab and piping to completion. However, supporting documents relating to PMC project files, interim payment certificates and bank statements indicating how the funds were utilized were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.1,800,000 in respect of environment projects could not be confirmed.

#### **3. Unsupported Project Management Committee Balances**

Note 18.4 and Annex 5 to the financial statements reflects Projects Management Committee (PMC) bank balance totalling Kshs.255,999. However, the cash books, bank reconciliation statements and certificates of bank balances for individual PMC accounts were not provided for audit.



In the circumstances, the accuracy and completeness of the PMC balance of Kshs.255,999 could not be confirmed.

#### **4. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.38,063,584 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.1,940,000 and Kshs.28,523,584 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from the beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.30,463,584 could not be confirmed.

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

#### **Emphasis of Matter**

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

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.147,267,644 and Kshs.64,425,182 respectively resulting to an under-funding of Kshs.82,842,462 or 56% of the budget.

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

My opinion is not modified in respect of this matter.

##### **Key Audit Matters**

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

##### **Other Matter**

##### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not provided reasons for the delay in resolving the prior year audit issues and failure to implement the recommendations.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Poor Workmanship in Construction of Classrooms**

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.11,115,793 as disclosed in Note 7 to the financial statements. The amount includes Kshs.7,400,000 in respect of transfers to primary schools out of which an amount of Kshs.1,000,000 was disbursed towards construction of two (2) classrooms up to completion, at Ntamocha Primary School. Physical inspection carried out on 12 March, 2024 revealed that, the project had been completed, branded and in use. However, there were cracks on the floor, an indication of poor workmanship .

In the circumstances, value for money amounting to Kshs.1,000,000 spent on the implemented project could not be confirmed.

#### **2. Unbranded Emergency Projects**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.38,063,584 as disclosed in Note 8 to the financial statements, out of which an amount of Kshs.5,800,000 relates to emergency projects. The amount includes Kshs.1,500,000 disbursed for three (3) projects. However, physical inspection carried out on 12 March, 2024 revealed that the projects were not branded. This was contrary to Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations 2016 which states that, one of the functions of the Constituencies Committee is to ensure projects are labelled in accordance with the guidelines issued by the Board.

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

#### **3. Unauthorized Reallocation of Funds**

The statement of receipts and payments reflects other grants and other transfers amount of Kshs.38,063,584 as disclosed in Note 8 to the financial statements, out of which an amount of Kshs.5,800,000 relates to emergency projects. The amount further includes Kshs.500,000 in respect of construction of a toilet at Nyakenyerere Primary School. However, Management used funds meant for the construction of a toilet to renovate two (2) classrooms without authority from the Board. This was contrary to Section 6(2) of the



National Government Constituencies Development Fund, Act, 2015 (Amended 2022) which requires that once funds are allocated for a particular project, they shall remain allocated for that project and may only be allocated for any other purpose during the financial year with approval of the Board.

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

### **3. Incomplete Schools Projects**

The statements of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.11,115,793 in respect of transfer to other Government units. Included in the expenditure is Kshs.7,400,000 in respect to transfers to primary schools. Getare Primary School was allocated Kshs.3,500,000 for construction of three (3) classrooms. However, physical inspection conducted in the month of March, 2024 indicated that the project was incomplete and flooring, plastering, window panes and doors were not done. Further, the amount includes Kshs.2,500,000 transferred to secondary schools, out of which Kshs.1,500,000 was disbursed to Gakero Secondary School for construction of a multipurpose hall . However, physical inspection in March 2024 revealed that it was in use but flooring was not done.

In the circumstances, value for money amounting to Kshs.5,500,000 was not obtained from the incomplete projects.

### **4. Irregularities in the Procurement of Strategic Plan**

The statement of receipts and payments reflects an amount of Kshs.3,500,000 in respect of other payments and as disclosed in Note 11 to the financial statements. The payment was made for the preparation of the Constituency Strategic Plan for the period between 2023-2027. However, the contract was signed the same day, when the letter of notification of award was issued. This was contrary to the provisions of Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which provides that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

### **5. Failure to Implement Budgeted Projects**

Review of the Project Implementation Status report reviewed that twenty-seven (27) projects with a total budget of Kshs.47,078,642 were not implemented.

In the circumstances, the public did not obtain benefits which could have accrued from the implementation of the projects.

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 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 controls, 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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



to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from



fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Fund to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**11 June, 2024**

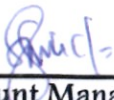
**Bomachoge Chache Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**


**IX. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	57,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>57,000,000</b>	<b>182,177,758</b>
<b>Payments</b>			
Compensation Of Employees	4	1,828,402	3,559,587
Committee expenses	5	8,490,000	4,861,004
Use Of Goods and Services	6	1,385,000	4,380,851
Transfers To Other Government Units	7	11,115,793	83,309,433
Other Grants and Transfers	8	38,063,584	71,797,484
Acquisition Of Assets	9	-	8,500,000
Oversight Committee Expenses	10	-	-
Other Payments	11	3,500,000	-
<b>Total Payments</b>		<b>64,382,779</b>	<b>176,408,360</b>
<b>Surplus/ (Deficit)</b>		<b>(7,382,779)</b>	<b>5,769,399</b>

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

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_ 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager  
 Name: Jared Ondemo Bosire

  
 \_\_\_\_\_  
 National Sub-County  
 Accountant  
 Name: George Okongo  
 ICPAK M/No:

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee  
 Name: Ronald Kiriama



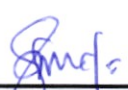

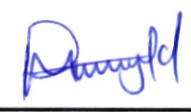
**Bomachoge Chache Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**X. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	42,403	7,425,182
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>42,403</b>	<b>7,425,182</b>
<b>Accounts Receivable</b>		-	-
Outstanding Imprests	13		
<b>Total Financial Assets</b>		<b>42,403</b>	<b>7,425,182</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>Total Financial Liabilities</b>		-	-
<b>Net Financial Assets</b>		<b>42,403</b>	<b>7,425,182</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	7,425,182	1,655,783
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(7,382,779)	5,769,399
<b>Net Financial Position</b>		<b>42,403</b>	<b>7,425,182</b>

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

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Jared Ondemo Bosire	Name: George Okongo ICPAK M/No:	Name: Ronald Kiriama

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

**XI. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	57,000,000	182,177,758
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>57,000,000</b>	<b>182,177,758</b>
<b>Payments</b>			
Compensation Of Employees	4	1,828,402	3,559,587
Committee Expenses	5	8,490,000	4,861,004
Use Of Goods and Services	6	1,385,000	4,380,851
Transfers To Other Government Units	7	11,115,793	83,309,433
Other Grants and Transfers	8	38,063,584	71,797,484
Oversight Committee Expenses	10	-	-
Other Payments	11	3,500,000	-
<b>Total Payments</b>		<b>64,382,779</b>	<b>167,908,360</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>(7,382,779)</b>	<b>14,269,399</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(8,500,000)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>(8,500,000)</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>(7,382,779)</b>	<b>5,769,399</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	12	<b>7,425,182</b>	<b>1,655,783</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	12	<b>42,403</b>	<b>7,425,182</b>

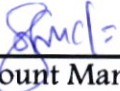




***Bomachoge Chache Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

 _____ Fund Account Manager Name: Jared Ondemo Bosire	 _____ National Sub-County Accountant Name: George Okongo ICPAK M/No:	 _____ Chairman NG-CDF Committee Name: Ronald Kiriama
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*Bomachoge Chache Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers From NGCDF Board	131,342,462	7,425,182	8,500,000	147,267,644	64,425,182	82,842,462	
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
<b>Totals</b>	<b>131,342,462</b>	<b>7,425,182</b>	<b>8,500,000</b>	<b>147,267,644</b>	<b>64,425,182</b>	<b>82,842,462</b>	<b>43.7%</b>
<b>Payments</b>							
Compensation Of Employees	3,809,110	425,182		4,234,292.00	1,828,402	2,405,890	43.2%
Committee Expenses	8,500,000	0		8,500,000.00	8,490,000	10,000	99.9%
Use Of Goods and Services	6,174,398			6,174,398.00	1,385,000	4,789,398	22.4%
Transfers To Other Government Units	50,999,999	5,000,000		55,999,999.00	11,115,793	44,884,206	19.8%
Other Grants and Transfers	57,545,530	2,000,000	8,500,000	68,045,530.00	38,063,584	29,981,946	55.9%
Acquisition of Assets	-			-	-	-	-
Oversight Committee Expenses	1,313,425			1,313,425.00	-	1,313,425	0.0%
Other Payments	3,500,000.00			3,500,000.00	3,500,000	-	100.0%
Funds Pending Approval**							
<b>Totals</b>	<b>131,342,462</b>	<b>7,425,182</b>	<b>8,500,000</b>	<b>147,267,644</b>	<b>64,382,779</b>	<b>82,884,865</b>	<b>43.7%</b>



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




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

**Explanatory Notes.**

- (a) *The Constituency did not have any revenue item for the year ended*  
 (b) *The Constituency performed below 90% in all sectors due to delay in receipt of funds from the Board. This was necessitated by the process of verification of ongoing projects in the constituency.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	82,884,865
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	82,842,462
	42,403
Increase/ (decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 202x	42,403

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Jared Ondemo Bosire	Name: George Okongo ICPAK M/No:	Name: Ronald Kiriama

**XIII. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,809,110	155,182.00	-	3,964,292	1,828,402	2,135,890
1.2 Committee allowances	3,550,138	270,000.00		3,820,138	3,800,000	20,138
1.3 Use of goods and services	2,034,727			2,034,727	2,034,727	-
<b>Sub-total</b>	<b>9,393,975</b>	<b>425,182</b>	<b>-</b>	<b>9,819,157</b>	<b>7,663,129</b>	<b>2,156,028</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	850,000			850,000	850,000	-
2.2 Committee allowances	1,820,000			1,820,000	1,820,000	-
2.3 Use of goods and services	1,070,273			1,070,273	1,070,273	-
<b>Sub-total</b>	<b>3,740,273</b>	<b>-</b>	<b>-</b>	<b>3,740,273</b>	<b>3,740,273</b>	<b>-</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	5,300,000			5,300,000	5,300,000	-
3.2 Secondary schools	800,000			800,000	800,000	-
3.3 Tertiary institutions	-			-	-	-
3.4 Security projects	-			-	-	-
3.5 Unutilized Fund	1,536,190			1,536,190	-	1,536,190
<b>Sub-total</b>	<b>7,636,190</b>	<b>-</b>		<b>7,636,190</b>	<b>6,100,000</b>	<b>1,536,190</b>



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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	-			-	-	-
4.2 Secondary Schools	24,669,862			24,669,862	9,195,119	15,474,743
4.3 Universities/Tertiary Institutions	19,248,465	2,000,000.00		21,248,465	21,248,465	-
4.5 Social Security	-			-	-	
<b>Sub-total</b>	<b>43,918,327</b>	<b>2,000,000</b>	<b>-</b>	<b>45,918,327</b>	<b>30,463,584</b>	<b>15,454,743</b>
<b>5.0 Sports</b>						
5.1	2,626,849			2,626,849	-	2,626,849
<b>Sub-total</b>	<b>2,626,849</b>			<b>2,626,849</b>	<b>-</b>	<b>2,626,849</b>
<b>6.0 Environment</b>						
6.1 RIONYANGO WATER SPRING	262,685			262,685	262,685	-
6.2 MOMA WATER SPRING	262,685			262,685	262,685	-
6.3 AMASINI WATER SPRING	262,685			262,685	262,685	-
6.4 NYANDOKE WATER SPRING	262,685			262,685	262,685	-
6.5 RIOSEBE WATER SPRING	262,685			262,685	262,685	-
6.6 ONKONA WATER SPRING	262,685			262,685	262,685	-
6.7 RIANYAMWEYA WATER SPRING	262,685			262,685	223,890	-
6.8 RIASURA WATER SPRING	262,685			262,685	-	262,685
6.9 RIOMECHI WATER SPRING	262,685			262,685	-	262,685

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.10 RIANYAGWESO WATER SPRING						262,685
<b>Sub-total</b>	<b>2,626,849</b>	-	-	<b>2,626,849</b>	<b>1,800,000</b>	<b>788,055</b>
<b>7.0 Primary Schools Projects</b>						
7.1 GETARE PRIMARY SCHOOL	1,500,000.00	2,000,000.00		3,500,000	3,500,000.00	-
7.2 GITONO PRIMARY SCHOOL	2,000,000.00			2,000,000		2,000,000
7.3 GITONO PRIMARY SCHOOL	1,300,000.00			1,300,000		1,300,000
7.4 MACHONGO PRIMARYSCHOOL	2,000,000.00	900,000.00		2,900,000	700,000.00	2,200,000
7.5 NYABURUMBASI PRIMARY SCHOOL	400,000.00			400,000		400,000
7.6 NYAMAONDE PRIMARY SCHOOL	2,000,000.00			2,000,000		2,000,000
7.7 TENDERE PRIMARY SCHOOL	3,000,000.00			3,000,000		3,000,000
7.8 NTAMOCHA PRIMARY SCHOOL	1,094,435.00			1,094,435	1,000,000.00	94,435
7.9 NYAMIOBO DEB PRIMARY	1,000,000.00			1,000,000		1,000,000
7.10 RIAGONGERA PRIMARY SCHOOL	1,600,000.00			1,600,000		1,600,000
7.11 RITEKE PRIMARY SCHOOL	1,065,400.00			1,065,400		1,065,400
7.12 DON BOSCO PRIMARY	1,800,000.00			1,800,000	1,600,000.00	200,000
7.13 RIANYAKWARA PRIMARY		600,000.00		600,000	600,000.00	-



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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Sub-total</b>	<b>18,759,835</b>	<b>3,500,000</b>	<b>-</b>	<b>22,259,835</b>	<b>7,400,000</b>	<b>14,859,835</b>
<b>8.0 Secondary Schools Projects</b>						
8.1 NYABURUMBASI SECONDARY	1,100,000.00			1,100,000		1,100,000
8.2 NYABURUMBASI SECONDARY	800,000.00			800,000		800,000
8.3 MAROBA SECONDARY SCHOOL	3,000,000.00			3,000,000		3,000,000
8.4 GAKERO ELCK SECONDARY	2,078,000.00			2,078,000	1,500,000	578,000
8.5 GETUKI SECONDARY SCHOOL	3,342,565			3,342,565		3,342,565
8.6 NYAMONYO SDA SECONDARY	2,462,000			2,462,000		2,462,000
8.7 SENGERA PARISH GIRLS	2,354,000			2,354,000		2,354,000
8.8 ST.CAMILLUS NYAMORONGA SEC	600,000			600,000		600,000
8.9 GAKERO SDA SECONDARY	2,587,600	-		2,587,600		2,587,600
8.10 ITARE SECONDARY SCHOOL	1,360,000			1,360,000		1,360,000
8.11 MACHONGO PAG SECONDARY	2,000,000	-		2,000,000		2,000,000
8.12 BUYONGE DEB SECONDARY	1,956,000			1,956,000		1,956,000
8.13 KINENI PEFA SECONDARY SCHOOL	2,500,000			2,500,000	1,000,000.00	1,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Sub-Total</b>	26,140,165	-	-	26,140,165	2,500,000	23,640,165
<b>9.0 Tertiary institutions Projects</b>						
9.1 KMTC BOMACHOGE CHACHE	2,500,000	1,500,000.00		4,000,000	1,215,793	2,784,207
9.2 KMTC BOMACHOGE CHACHE	2,399,999			2,399,999		2,399,999
9.3 KMTC BOMACHOGE CHACHE	1,200,000			1,200,000		1,200,000
<b>Sub-Total</b>	<b>6,099,999</b>	<b>1,500,000.00</b>	-	<b>7,599,999</b>	<b>1,215,793</b>	<b>6,384,206</b>
<b>10.0 Security Projects</b>						
10.1 BOOCHI CHACHE CHIEFS OFFICE	400,000.00			400,000		400,000
10.2 KEBERE CHIEFS OFFICE	600,000.00			600,000		600,000
<b>Sub-total</b>	<b>1,000,000</b>	-	-	<b>1,000,000</b>	-	<b>1,000,000</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-			-		-
11.2 Construction of CDF office	-			-		-
11.3 Purchase of furniture and equipment	-			-		-
11.4 Purchase of computers	-			-		-
11.5 Purchase of land	-			-		-
<b>Sub-total</b>	-			-		-



**Bomachoge Chache Constituency  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>12.0 Oversight Committee Expenses</b>						
TELEPHONE,TELEX,FACSMILE	48,000	-	-	48,000		48,000
ACCOMMODATION-DOMESTIC	200,000	-	-	200,000		200,000
DAILY SUBSISTENCE ALLOWANCE	72,000	-	-	72,000		72,000
PUBLISHING & PRINTING	30,000	-	-	30,000	-	30,000
ADVERTISING, AWARENESS	50,000	-	-	50,000	-	50,000
COMMITTEE ALLOWANCES	700,000	-	-	700,000		700,000
PURCHASE OF REFINED FUELS	213,425	-	-	213,425		213,425
<b>Sub-total</b>	<b>1,313,425</b>	-	-	<b>1,313,425</b>	-	<b>1,313,425</b>
<b>13.0 Others</b>						
13.1 Strategic Plan	3,500,000			3,500,000.00	3,500,000	-
13.2 Innovation Hub	-			-	-	-
<b>Sub-total</b>	<b>3,500,000</b>	-	-	<b>3,500,000</b>	<b>3,500,000</b>	-
<b>Funds pending approval**</b>						
14.1 GETARE PRIMARY SCHOOL	1,500,000.00			1,500,000	-	1,500,000
14.2 NYASARA PRIMARY SCHOOL	2,400,000.00			2,400,000	-	2,400,000
14.3 MANANASI - TENDERE PRIMARY	2,000,000.00			2,000,000	-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
14.4 BUYONGE INDUSTRIAL PARK			8,500,000	8,500,000	-	8,500,000
AIA	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-
<b>Sub Total</b>	<b>5,900,000</b>		<b>8,500,000</b>	<b>14,400,000</b>	<b>-</b>	<b>14,400,000</b>
<b>Total</b>	<b>131,342,462</b>	<b>7,425,182</b>	<b>8,500,000</b>	<b>147,267,644</b>	<b>64,382,779</b>	<b>82,884,865</b>

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



#### **XIV. Significant Accounting Policies**

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

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

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

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

##### **2. Reporting Entity**

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

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

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

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

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

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

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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



*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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



*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 7<sup>th</sup> April 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

*Significant Accounting Policies Continued*

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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



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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 185015	7,000,000.00	
AIE NO. B 185564	21,000,000.00	
AIE NO. B 185847	5,000,000.00	
AIE NO. B 205687	12,000,000.00	
AIE NO. B 206298	12,000,000.00	
AIE NO. B 047007		33,000,000.00
AIE NO. B 041083		44,000,000.00
AIE NO. B 047450		22,000,000.00
AIE NO. B 041290		14,000,000.00
AIE NO. B 047710		6,000,000.00
AIE NO. B 049297		35,088,879.00
AIE NO. B 104322		16,000,000.00
AIE NO. B 096578		12,088,879.30
<b>TOTAL</b>	<b>57,000,000.00</b>	<b>182,177,758</b>

2. Proceeds From Sale of Assets

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

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3. Other Receipts

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



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*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	713,468.56	2,986,193.00
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,114,933.52	573,393.96
Employer Contributions Compulsory national social security schemes	-	-
<b>Total</b>	<b>1,828,402.08</b>	<b>3,559,587</b>

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	3,060,000.00	3,061,004
Other committee expenses	5,430,000.00	1,800,000
<b>Total</b>	<b>8,490,000.00</b>	<b>4,861,004.00</b>

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	-	9,666.00
Domestic travel and subsistence	-	400,000.00
Printing, advertising and information supplies & services	-	210,000.00
Rentals of produced assets	-	-
Training expenses	-	1,100,000.00
Hospitality supplies and services	-	-
Insurance costs	-	290,000.00
Specialised materials and services	-	-
Office and general supplies and services	785,000.00	410,000.00
Fuel , oil & lubricants	600,000.00	1,400,000.00
Other operating expenses	-	-
Bank Charges	-	15,000.00
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	546,185.40
Routine maintenance- other assets	-	-
<b>Total</b>	<b>1,385,000.00</b>	<b>4,380,851.40</b>



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*Notes To The Financial Statements (Continued)*

**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	7,400,000.00	35,012,193
Transfers To Secondary Schools (See Attached List)	2,500,000.00	27,900,000
Transfers To Tertiary Institutions (See Attached List)	1,215,793.00	20,397,240
<b>Total</b>	<b>11,115,793.00</b>	<b>83,309,433</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	1,940,000	15,000,000
Bursary – tertiary institutions (see attached list)	28,523,584.10	30,239,330
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	13,200,000
Sports projects (see attached list)	-	2,720,000
Environment projects (see attached list)	1,800,000.00	2,700,000
Emergency projects (see attached list)	5,800,000.00	7,938,154
Roads projects (see attached list)	-	-
<b>Total</b>	<b>38,063,584.10</b>	<b>71,797,484</b>

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*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	6,500,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	2,000,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
<b>Total</b>	-	<b>8,500,000</b>

**10. Oversight Committee Expenses**

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
	-	-

**11. Other Payments**

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	3,500,000	-
ICT Hub	-	-
	<b>3,500,000</b>	-



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**12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
Equity Bank (Kisii) , Account No.0510261687855	42,403	7,425,182
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
<b>Total</b>	<b>42,403</b>	<b>7,425,182</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**13. Outstanding Imprests**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>

*[Include an annex if the list is longer than 1 page.]*

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**Notes to the Financial Statement Continued**  
**14. Retention and Gratuity**

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

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

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2023-1)	(1 <sup>st</sup> July 2022-2)
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

*[Provide short appropriate explanations as necessary]*



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**16. Prior Year Adjustments**

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

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

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

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

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

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

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*Notes To the Financial Statements (Continued)*

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,405,890	140,413
Committee expense	-	-
Use of goods and services	10,000	(48,068)
Amounts due to other Government entities (see attached list)	44,884,206	1,626,355
Amounts due to other grants and other transfers (see attached list)	21,405,837	3,706,482
Acquisition of assets	-	2,000,000
Oversight Committee Expenses	-	-
Other Payments ( <i>specify</i> )	-	-
Funds pending approval	14,400,000	8,500,000
<b>Total</b>	<b>82,884,865</b>	<b>15,925,182</b>



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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	255,999	225,798
Total	255,999	225,798

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XVI. Annexes

Annexes: 1 ANALYSIS OF PENDING ACCOUNTS PAYABLE

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



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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 20xx	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 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees		2,135,890	140,413	
Committee Expenses		20,138		
Use of goods & services		-	(48,068)	
<b>Sub-Total</b>		<b>2,156,028</b>	<b>92,345</b>	
<b>Amounts due to other Government entities</b>				
<b>Primary Schools</b>				
GITONO PRIMARY SCHOOL	Renovation to completion of 6 classrooms	2,000,000		
GITONO PRIMARY SCHOOL	Completion of 4 roomed administration block	1,300,000		
MACHONGO PRIMARY SCHOOL	Construction of 4 roomed administration block to completion	2,200,000		
NYABURUMBASI PRIMARY SCHOOL	Construction to completion of a 4-door pit latrine	400,000		
NYAMAONDE PRIMARY SCHOOL	Construction of 2 new classrooms on 1st floor of an existing slab	2,000,000		
TENDERE PRIMARY SCHOOL	Renovation to completion of 6 classrooms to completion	3,000,000		
NTAMOCHA PRIMARY SCHOOL	Construction to completion of one classroom	94,435		
NYAMIOBO DEB PRIMARY	Construction to completion of one new classroom with tiling	1,000,000		
RIAGONGERA PRIMARY SCHOOL	Completion of 7 roomed administration block	1,600,000		
RITEKE PRIMARY SCHOOL	Completion of 4 roomed Administration block	1,065,400		
DON BOSCO PRIMARY	Completion of Kitchen and a 100 capacity dining hall (28ft by 54ft)	200,000		



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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
<b>Secondary Schools</b>				
NYABURUMBASI SECONDARY	Completion of 50 bed capacity boys dormitory	1,100,000		
NYABURUMBASI SECONDARY	Renovation to completion of 3No. Classrooms	800,000		
MAROBA SECONDARY SCHOOL	Construction of 2 new classrooms on an existing slab	3,000,000		
GAKERO ELCK SECONDARY	Completion of a 200 capacity multipurpose hall (48ft by 64ft)	578,000		
GETUKI SECONDARY SCHOOL	Completion of 4No. classrooms on 1st floor tuition block	3,342,565		
NYAMONYO SDA SECONDARY	Completion of dormitory (32ft by 64ft) (50 capacity)	2,462,000		
SENGERA PARISH GIRLS	Completion of 4 roomed administration block	2,354,000		
ST.CAMILLUS NYAMORONGA SEC	Completion of 4 roomed school administration block	600,000		
GAKERO SDA SECONDARY	Completion of school library (32ft by 64ft) (80 capacity)	2,587,600		
ITARE SECONDARY SCHOOL	Completion of 150 capacity school dining hall (36ft by 64ft)	1,360,000		
MACHONGO PAG SECONDARY	Construction of two new classrooms	2,000,000		
BUYONGE DEB SECONDARY	Completion of tuition block comprising of 2 classrooms on an existing ground floor slab:	1,956,000		
KINENI PEFA SECONDARY SCHOOL	Construction to completion of 32ft by 56ft dormitory	1,500,000		
<b>Tertiary Institutions</b>				
KMTC BOMACHOGE CHACHE	Construction to completion of a Perimeter wall	2,784,207		
KMTC BOMACHOGE CHACHE	Construction of an alternative gate	2,399,999		
KMTC BOMACHOGE CHACHE	Construction of 6 door pit latrine for males	1,200,000		
<b>Sub-Total</b>		<b>44,884,206</b>	<b>1,626,355</b>	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
<b>Amounts due to other grants and other transfers</b>				
<b>Security</b>				
BOOCHI CHACHE CHIEFS OFFICE	Completion of 4 roomed office on a ground floor of a one storey building	400,000		
KEBERE CHIEFS OFFICE	Completion of 4 roomed Administration block	600,000		
<b>Emergency</b>	To cater for unforeseen occurrences	1,536,190		
<b>Sports</b>	Facilitate constituency and regional sports tournament	2,626,849		
<b>Bursary Secondary</b>	Bursary for needy students	15,454,743		
<b>Environment</b>				
RIASURA WATER SPRING	Water protection through construction of a slab	262,685		
RIOMECHI WATER SPRING	Water protection through construction of a slab	262,685		
RIANYAGWESO WATER SPRING	Water protection through construction of a slab	262,685		
<b>Sub-Total</b>		<b>21,405,837</b>	<b>3,706,482</b>	
Acquisition of assets		-	2,000,000	
<b>Oversight Committee Expenses (itemize )</b>				
TELEPHONE,TELEX,FACSMILE	Payment of Telephone Expenses	48,000	-	
ACCOMMODATION- DOMESTIC	Payment of Accommodation - Domestic Travel	200,000	-	
DAILY SUBSISTENCE ALLOWANCE	Payment of Daily Subsistence Allowance	72,000	-	
PUBLISHING & PRINTING	Payment of Publishing and Printing Services	30,000	-	
ADVERTISING, AWARENESS	Payment of Advertising, Awareness and Publicity Campaigns	50,000	-	



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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
COMMITTEE ALLOWANCES	Payment of Committee Allowances	700,000	-	
PURCHASE OF REFINED FUELS	Purchase of Refined Fuels and Lubricants for Transport	213,425	-	
<b>Sub-Total</b>		<b>1,313,425</b>	-	
Others ( <i>specify</i> )				
<b>Sub-Total</b>				
<b>Funds pending approval</b>				
GETARE PRIMARY SCHOOL	Completion of 2 classrooms on a storey foundation with a suspended slab:	1,500,000	-	
NYASARA PRIMARY SCHOOL	Completion of 6 roomed Administration block: Laying of ceramic floor tiles,	2,400,000	-	
MANANASI -TENDERE PRIMARY	Open of access road and murraming	2,000,000	-	
BUYONGE INDUSTRIAL PARK	Construction of industrial Park	8,500,000	-	
<b>Sub-Total</b>		<b>14,400,000</b>	<b>8,500,000</b>	
<b>Grand Total</b>		<b>82,884,865</b>	<b>15,925,182</b>	

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Annex 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2022/23
Land				
Buildings and structures	40,140,360	-	-	40,140,360
Transport equipment	6,544,000	-	-	6,544,000
Office equipment, furniture and fittings	2,182,485	-	-	2,182,485
ICT Equipment, Software and Other ICT Assets	538,248	-	-	538,248
Other Machinery and Equipment		-	-	-
Heritage and cultural assets		-	-	-
Intangible assets		-	-	-
<b>Total</b>	<b>49,405,093</b>			<b>49,405,093</b>



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**Annex 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2023**

PMC	Bank	Account number	Date Opened	Bank Balance 2022/23	Bank Balance 2021/22
BOMACHOGE CHACHE CONSTITUENCY MAZINGIRA	EQUITY	0510277679995	27-09-2018	43,833	25,622
BOOCHI CHACHE CHIEF'S OFFICE	EQUITY	0510278817762	25-04-2019	18,465	350
BUYONGE D.E.B PRIMARY SCHOOL	EQUITY	0510262720292	12-08-2014	755	6
EGETUKI D.O.K PRIMARY SCHOOL	EQUITY	0510277744239	22-10-2018	1,520	10
GAKERO DEB PRIMARY SCHOOL	EQUITY	0510277643321	19-09-2018	1,410	850.00
GAKERO SDA DAY & BOARDING PRIMARY SCHOOL	EQUITY	0510200970910			1,500
GETARE PRIMARY SCHOOL	EQUITY	0510272119775	14-03-2017	26,832	35
GETUKI MIXED SECONDARY SCHOOL	EQUITY	0510295073409	11-03-2010	331.85	625
GITONO DOK PRIMARY SCHOOL	KCB	1236275713	20.02.2018	1,580	1,200
IBENCHO CHIEF'S OFFICE	EQUITY	0510278219574	13-12-2018	10,008	120
ITARE MIXED SECONDARY SCHOOL	EQUITY	0510262708241	08-08-2014	Nil	0
ITARE PEFA PRIMARY SCHOOL	EQUITY	0510277590134	03-09-2018	25,650	200
KEBERE CHIEF'S OFFICE	EQUITY	0510273363612	30-06-2017	2,970	530
KIMAI D.E.B PRIMARY SCHOOL	EQUITY	0510277450777	17-07-2018	1,820	1,000
MACHONGO FAG PRIMARY SCHOOL	EQUITY	0510269740786	07-09-2016	165	55,400
MAROBA SECONDARY SCHOOL	KCB	128756777	05.10.2018	0	32,300
MATAGARO SDA BOARDING PRIMARY SCHOOL	EQUITY	0510546783210		Nil	25
MESABAKWA DOK PRIMARY SCHOOL	EQUITY	0510263927249	24-03-2015	280	0

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PMC	Bank	Account number	Date Opened	Bank Balance 2022/23	Bank Balance 2021/22
NIS GUCHA	KCB	1254963278	04.05.2018	1,780	225
DCIO-GUCHA	KCB	1254025421	05.07.2018	447	25
OGEMBO POLICE HEADQUARTERS	KCB	1268929098	20.02.2019	1,650	300
DCC -GUCHA	KCB	1210649462	10.06.2018	937	0
NTAMOCHA DEB PRIMARY SCHOOL	EQUITY	0510277639241	18-09-2018	17,321	1,000
NYABIOTO DOK PRIMARY SCHOOL	EQUITY	0510263956457	31-03-2015	5,165	165
NYAGENKE D.E.B PRIMARY SCHOOL	CO-OPERATIVE	011510204571	20.3.2018	2,000	325
NYAKOIBA SDA PRIMARY SCHOOL	EQUITY	0510269803903	13-09-2016	13,903	120
NYAMBOGA PRIMARY SCHOOL	EQUITY	0510277401046	30-06-2018	30	0
NYAMIOBO D.O.K PRIMARY SCH	EQUITY	0510279467756	11-12-2019	540	2,000
NYAMIOBO DEB PRIMARY SCHOOL	EQUITY	0510277689279	01-10-2018	19,582	1,000
NYAMIOBO SDA PRIMARY SCHOOL	EQUITY	0510263958230	31-03-2015	14,768	0
NYAMONYO SDA PRIMARY SCHOOL	EQUITY	0510262725148	13-08-2014	14,019	135
NYANSAKIA II PRIMARY SCHOOL	NATIONAL BANK	102103563910	05.03.2020	0	0
NYARENDA D.E.B PRIMARY SCHOOL	EQUITY	0510162711036	09-08-2014	1,590	235
RIAMO CFF BOARDING MIXED PRIMARY SCHOOL	EQUITY	0510263957106	31-03-2015	1,430	0
RIANYAKWARA PRIMARY SCHOOL	EQUITY	0510357830721	20-07-2018	7,367	495
RITEKE DEB PRIMARY SCHOOL	WAKENYA PAMOJA SACCO	643302401530	05.02.2018	536	0
TUNTA PRIMARY SCHOOL	EQUITY	0510163913557	20-03-2015	17,315	100,000
<b>Total</b>				<b>255,999</b>	<b>225,798</b>



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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)												
SNY/ BMC CHACHE NGCDF/2021/2022/(12)_1	<p><b>1. Unsupported Transfers to Other Government Units</b>                      The statement of receipts and payments reflects transfers to other Government unites balance of Kshs.83,309,433 as disclosed in Note 6 to the financial statements. The amount includes transfers to primary schools and tertiary institutions amounts of Kshs.35,012,193 and Kshs.20,397,240 respectively. However, the latter two amounts include disbursements totaling to Kshs.3,800,000 whose supporting documents, such as Project Management Committee project files, interim payment certificates and bank statements indicating how the funds were utilized, were not provided for audit.                      The details are as shown in the table below: -</p> <table border="1"> <thead> <tr> <th>Institution</th> <th>Project Details</th> <th>Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Getare Primary School</td> <td>Construction of 2 classrooms on 1<sup>st</sup> floor (phase 2)</td> <td>2,000,000</td> </tr> <tr> <td>Nyataro Primary School</td> <td>Renovation of classrooms,fixing of steel doors,windows,plastering and painting</td> <td>800,000</td> </tr> <tr> <td>Riamo Technical</td> <td>Construction of 8-door pit latrine for ladies and</td> <td>1,000,000</td> </tr> </tbody> </table>	Institution	Project Details	Amount (Kshs)	Getare Primary School	Construction of 2 classrooms on 1 <sup>st</sup> floor (phase 2)	2,000,000	Nyataro Primary School	Renovation of classrooms,fixing of steel doors,windows,plastering and painting	800,000	Riamo Technical	Construction of 8-door pit latrine for ladies and	1,000,000	<p>At the time of audit review the Project Management Committee project files, interim payment certificates, bank statements had not been availed or attached to the payment Voucher but now they have , the issue has been resolved</p>	<p>The issue has been resolved</p>	<p>07/10/2023</p>
	Institution	Project Details	Amount (Kshs)													
	Getare Primary School	Construction of 2 classrooms on 1 <sup>st</sup> floor (phase 2)	2,000,000													
	Nyataro Primary School	Renovation of classrooms,fixing of steel doors,windows,plastering and painting	800,000													
Riamo Technical	Construction of 8-door pit latrine for ladies and	1,000,000														

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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)
	and Vocational College	gents and urinal pit and 2-door pit latrine and urinal staff				
		<b>Total</b>	<b>3,800,000</b>			
	In the circumstances, the accuracy, completeness and validity of transfers to other Government units amount of Kshs.3,800,000 could not be confirmed					
SNY/ BMC CHACHE NGCDF/2021/2022/(12)_2	<p><b>2. Unsupported Projects Expenditure</b></p> <p>The statement of receipts and payments reflects other grants and transfers amount of Kshs.71,797,484 as disclosed in Note 7 to the financial statements. However, review of records revealed the following unsatisfactory matters:</p> <ul style="list-style-type: none"> <li>● The amount of Kshs.71,797,484 includes security projects expenditure of Kshs.13,200,000 which further includes an amount Kshs.5,500,000 whose supporting documents, such as Project Management Committee project files, interim payment certificates indicating the extent of work done and bank statements to indicate how the funds were utilised, were not provided for audit.</li> <li>● Further, the amount of Kshs.71,797,484 includes sports projects expenditure of Kshs.2,720,000 out of which, Kshs. 1,120,000 was paid to a local supplier for the supply and delivery of sports items or kits. However, Management did not provided the stores receipt and issue the</li> </ul>			At the time of audit review the Project Management Committee project files, interim payment certificates, bank statements had not been availed or attached to the payment Voucher but now they have , the issue has been resolved	Resolved	20/10/2023



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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>beneficiaries for audit review. to support the latter amount</p> <ul style="list-style-type: none"> <li>● In addition, the other grants and transfers amount includes emergency expenditure of Kshs.7,938,154. However. the emergency projects schedules,bills of quantities for the implemented projects, project management committee bank account statements and project files. in support of the latter amount, were not provided for audit.</li> </ul> <p>In the Circumstances,the accuracy, completeness and validity of the other grants and transfer expenditure of Kshs.14.558,154 could not be confirmed.</p>			
SNY/ BMC CHACHE NGCDF/2021/2022/(12)_4	<p><b>3. Unsupported Acquisition of Assets</b> The statement of receipts and payments reflects acquisition of assets of Kshs. 8,500,000 as disclosed in Note 8 to the financial statements. However, acquisition of assets of Kshs.1,274,708 were not supported by delivery notes or inspection and acceptance committee reports.</p> <p>In the circumstances, the validity, accuracy and completeness of expenditure of Kshs,1,274,708 on acquisition of assets for the year ended 30 June, 2022 could not be confirmed.</p>	At the time of audit review the delivery notes or inspection and acceptance committee reports had not been availed or attached to the payment Voucher but now they have , the issue has been resolved	The issue has been resolved	07/10/2023

JARED ONDEMO BOSIRE

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Fund Account Manager.



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1848-1850