

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: **13 AUG 2024** DAY: *Tuesday*

TABLED BY: *Hen Khomi Wago*
Deputy Majority Party Whip

CLERK-AT-THE-TABLE: *A. Chibuko*

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REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



BONCHARI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

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BONCHARI Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committees

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;

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- 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 Bonchari 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 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Francis O. Onyango
2.	Sub-County Accountant	Ambrose Maina
3.	Chairman NGCDFC	Johnson Nyakina
4.	Member NGCDFC	DelvineNyancheraOnditi

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of BONCHARI 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) BONCHARI Constituency NGCDF Headquarters

P.O. Box 1267, 40200
NGCDF BONCHARI SUNEKA BUILDING
KISII-MIGORI ROAD
Kisii, KENYA

(e) BONCHARI Constituency NGCDF Contacts

Telephone: (254) 725912723
E-mail: cdfbonchari@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) BONCHARI Constituency NGCDF Bankers

Equity Bank (Kenya) Limited
Kisii Branch
P.o Box-2776-40200
KISII

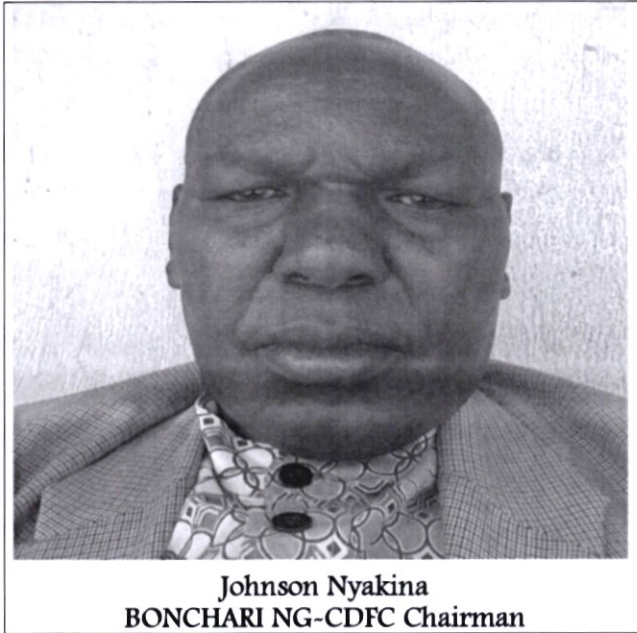
(g) Independent Auditors

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



In 2022-2023 FY Bonchari NG-CDF had a final budget of Kshs.201,563,994. The constituency utilized Kshs.66,265,614 of which Kshs.90,000,000 was disbursed from the NG-CDF Board during the year.

KEY ACHIEVEMENTS BY NGCDF BONCHARI

Some of the Key achievements of constituency were projects that were ongoing at the closure of financial year 2022/2023 as highlighted below:

Fig 1: Construction of Suneka police station

Construction of Suneka police station/Division commenced construction in the year 2020. It's made up of administration block with 3 cells, 10 offices and armoury at ground floor which is 98% complete.

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Way forward

Board to release funds timely to enable implement projects early

Name: Johnson Nyakina
CHAIRMAN NGCDFCOMMITTEE

FUND ACCOUNT MANAGER
BONCHARI NGCDF
P.O.BOX 1267 - 40200
KISII

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 *Bonchari Constituency 2022-2027* plan are to:

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

Progress on attainment of Strategic development objectives

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

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

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

V. Governance Statement

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

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

Operation of the committee

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

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

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

Meetings

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

Removal from office

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

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

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

Dissolution of Constituency Committee

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

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

VI. Environmental and Sustainability Reporting

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

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

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

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

2. Environmental performance

In this policy statement Bonchari NG-CDF commits to:

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. BONCHARI 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-

Bonchari NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

BONCHARI 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

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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 CDF 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.

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


.....
Name Judith Ochoro
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-BONCHARI 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-Bonchari 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-BONCHARI 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 Bonchari 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

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for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Bonchari Constituency financial statements were approved and signed by the Accounting Officer on 27th September 2023.



Name: Johnson Nyakina
Chairman – NGCDF Committee



Name: Judith Ochoro
Fund Account Manager



REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bonchari Constituency set out on pages 1 to 50,

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 - Bonchari 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. Misstatement of Outstanding Disbursements Opening balance

The summary statement of appropriation reflects previous years outstanding disbursements amount of Kshs.45,938,879, while the audited summary statement of appropriation for the year ended 30 June, 2022 budget utilization difference of Kshs.46,349,034 in respect of transfers from NGCDF Board, resulting in unexplained variance of Kshs.410,155.

In the circumstances, the accuracy and completeness of the opening balance of outstanding disbursements amount of Kshs.45,938,879 could not be confirmed.

2. Unsupported Project Management Committee Bank Account Balances

Note 19.4 to the financial statements and as disclosed in Annex 5 reflects Project Management Committee (PMC) bank account balances amounting to Kshs.372,834. However, the supporting certificates of bank balances were not provided for audit.

In the circumstances, the accuracy and completeness of these PMC bank account balances totalling Kshs.372,834 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 - Bonchari 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

1. Budgetary Control and Performance

The summary statement of appropriation reflects a final budgeted receipts and actual receipts on comparable basis of Kshs.201,563,994 and Kshs.107,410,082 respectively, resulting in budget shortfall of Kshs.94,153,912, or 47% of the budget. Similarly, the statement reflects actual payments of Kshs.66,265,614 and actual receipts of Kshs.107,410,082 resulting in an under-absorption of Kshs.41,144,468 or 38% of the actual receipts.

Further, the budget execution by sectors and projects schedule reflects thirty-seven (37) projects with estimated costs totalling Kshs.87,927,394 which were not funded during the year under review.

In addition, the Management did not provide a Project Implementation Status (PIS) report as at 30 June, 2023 for audit review and as a result, it was not possible to establish the implementation status of the projects that were to be completed by 30 June, 2023.

In the circumstances, the underfunding and under under-performance affected the planned activities for the year and may have, impacted negatively on the service delivery to the public.

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.90,000,000 which includes an amount of Kshs.45,000,000 received by the Fund in the month of June, 2023. The latter amount comprises Kshs.12,000,000, Kshs.18,000,000 and Kshs.15,000,000 released by the Board on 4 June, 15 June, and 21 June, 2023 respectively.

In addition, other transfers totalling to Kshs.65,878,843 were disbursed by the Board in the months of July and August, 2023 out of the budgeted funds for the 2022/2023 financial year.

In the circumstances, the late disbursements of funds could have effected the implementation of the planned activities and projects by the Constituency.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Irregular Recruitment of Staff and Casuals

The statement of receipts and payments reflect compensation of employee's amount of Kshs.2,956,472 and as disclosed in Note 4 to the financial statements. The amount includes basic staff salaries amounting to Kshs.2,750,408, However, included in the basic salaries amount is Kshs.1,252,300 paid to six (6) contract-staff and thirteen (13) casuals whose recruitment process was not competitive and transparent as it did not follow the process of advertising, shortlisting and conducting of interviews contrary to Regulation 18(1) of the National Government Constituencies Fund Regulations, 2016.

Further, the appointment letters for casuals indicated that they were to be paid daily for work done. In addition, review of the casual's payment records revealed that the Management did not keep a muster roll to track the attendance and work done by each casual. Similarly, there was no clear description of the roles and responsibilities of each casual.

In the circumstances, Management was in breach of the law and the value for money realized from the expenditure of Kshs.1,252,300 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my

report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Grounded Motor Vehicle

Annex 4 of the financial statements reflects fixed assets balance of Kshs.35,805,000. Included in this balance is transport equipment balance of Kshs.2,000,000 in respect of a Toyota Hilux single cabin pick-up. However, physical verification carried out in the month of March, 2024 revealed that the vehicle had been grounded since the year 2017 and no significant effort had been made to repair or dispose it. In addition, a report on its current mechanical status was not provided for audit review.

In the circumstances, loss of value of the grounded vehicle of Kshs.2,000,000 due to non-maintenance could not be overruled.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 control 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 May, 2024

Report of the Auditor-General on National Government Constituencies Development Fund - Bonchari Constituency for the year ended 30 June, 2023


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

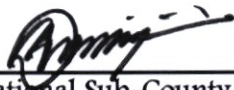
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

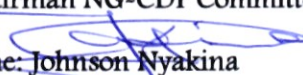
	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	90,000,000	148,238,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	22,000	-
TOTAL RECEIPTS		90,022,000	148,238,879
PAYMENTS			
Compensation of employees	4	2,956,472	4,293,324
Committee expenses	5	3,339,398	2,173,400
Use of goods and services	6	5,651,604	4,708,740
Transfers to Other Government Units	7	-	76,538,620
Other grants and transfers	8	53,457,900	91,712,352
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	860,240	-
Other Payments	11	-	-
TOTAL PAYMENTS		66,265,614	179,426,436
SURPLUS/DEFICIT		23,756,386	(31,187,557)

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

The Constituency amended financial statements were approved by the NGCDFC on 16th April 2024 and signed by:


 Fund Account Manager
 Name: Judith Ochoro


 National Sub-County
 Accountant
 Name: Ambrose K. Maina
 ICPAK M/No: 18003


 Chairman NG-CDF Committee
 Name: Johnson Nyakina

FUND ACCOUNT MANAGER
 BONCHARI NGCDF
 P.O. BOX 1267 - 40200
 KISII

NATIONAL SUB-COUNTY ACCO
 KISII SOUTH SUB-COUNTY
 P.O. BOX 2960-40200
 KISII

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

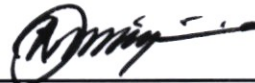
X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	41,144,468	17,388,082
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		41,144,468	17,388,082
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		41,144,468	17,388,082
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		41,144,468	17,388,082
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	17,388,082	48,575,639
Prior year adjustments	16	-	-
Surplus/Defict for the year		23,756,386	(31,187,557)
NET FINANCIAL POSITION		41,144,468	17,388,082

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

The Constituency amended financial statements were approved by NG CDFC on 16th April 2024 and signed by


 Fund Account Manager
 Name: Judith Ochoro


 National Sub-County
 Accountant
 Name: Ambrose K. Maina
 ICPAK M/No:18003

Chairman NG-CDF Committee
 Name: Johnson Nyakina





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

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	90,000,000	148,238,879
Other Receipts	3	22,000	-
		90,022,000	148,238,879
Payments for operating activities			
Compensation of Employees	4	2,956,472	4,293,324
Committee expenses	5	3,339,398	2,173,400
Use of goods and services	6	5,651,604	4,708,740
Transfers to Other Government Units	7	-	76,538,620
Other grants and transfers	8	53,457,900	-
Oversight Committee Expenses	10	860,240	-
Other Payments	11	-	-
		66,265,614	179,426,436
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		23,756,386	(31,187,557)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		23,756,386	(31,187,557)
Cash and cash equivalent at BEGINNING of the year	12	17,388,082	48,575,639
Cash and cash equivalent at END of the year		41,144,468	17,388,082

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

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

The Constituency amended financial statements were approved by NG CDFC on 16th April 2024 and signed by:



Fund Account Manager

Name: Judith Ochoro



National Sub-County
Accountant

Name: Ambrose K Maina
ICPAK M/No:18003



Chairman NG-CDF
Committee

Name: Johnson Nyakina



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

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	138,215,033	45,938,879	201,541,994	107,388,082	94,153,912	53.3%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts			22,000	22,000	-	100.0%
TOTAL RECEIPTS	138,215,033	45,938,879	201,563,994	107,410,082	94,153,912	53.3%
PAYMENTS						
Compensation of Employees	5,860,260	-	6,558,699	2,956,472	3,602,227	45.1%
Committee expenses	3,138,860	73,860	3,374,598	3,339,398	35,200	98.4%
Use of goods and services	4,581,091	482,879	6,885,004	5,651,604	1,233,400	82.1%
Transfers to Other Government Units	54,163,810	21,288,880	76,252,690	-	76,252,690	0.0%
Other grants and transfers	63,837,834	5,993,260	83,554,125	53,457,900	30,096,225	64.5%
Acquisition of Assets	1,500,000	-	1,500,000	-	1,500,000	0.0%
Oversight Committee Expenses	1,382,150	-	1,382,150	860,240	521,910	62.2%
Other Payments	3,751,028	-	3,751,028	-	3,751,028	0.0%
Unapproved allocation						0.0%

BONCHARI Constituency
National Government Constituencies Development Fund (NGCDF)
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		205,700	18,100,000	18,305,700		18,305,700	
TOTAL	138,215,033	17,410,082	45,938,879	201,563,994	66,265,614	135,298,380	32.9%

***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 under collection of receipts from Transfer from NGCDF Board of 46.7% is as a result of delayed release of funds by the National Treasury*
- (b) *The over collection of other receipts of 100% was as a result of sale of tenders during the year which had not been anticipated.*
- (c) *Following delayed receipt of funds from NG-CDF Board, the committee underutilized some of the sectors viz; compensation of employees (54.9%), use of goods and services (18%) transfers to other government units (100%), other grants and transfers (35.5), acquisition of assets (100%), oversight committee expenses(37.8%) and other payments (100%).*

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	135,298,380
Less undisbursed funds receivable from the Board as at 30 th June 2023	94,153,912
	41,144,468
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	41,144,468

The Constituency amended financial statements were approved by NG CDFC on 16th April 2024 and signed by:

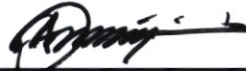
BONCHARI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended 30 June 2023



Fund Account Manager

Name: Judith Ochoro

FUND ACCOUNT MANAGER
BONCHARI NGCDF
P.O. BOX 1267 - 40200
KISII



National Sub-County Accountant

Name: Ambrose K Maina
ICPAK M/No:18003

NATIONAL SUB-COUNTY ACCOUNTANT
KISII SOUTH SUB - COUNTY
P.O. Box 2960 - 40200.
KISII



Chairman NG-CDF Committee

Name: Johnson Nyakina

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,860,260	698,439		6,558,699	2,956,472	3,602,227
1.2 Committee allowances	1,698,000	161,878	73,860	1,933,738	1,933,738	0
1.3 Use of goods and services	2,169,091	1,150,599		3,319,690	2,796,043	523,647
Total	9,727,351	2,010,916	73,860	11,812,127	7,686,253	4,125,874
2.0 Monitoring and evaluation						-
2.1 Capacity building			482,879	482,879		482,879
2.2 Committee allowances	1,440,860			1,440,860	1,405,660	35,200
2.3 Use of goods and services	2,412,000	670,436		3,082,436	2,855,561	226,875
Total	3,852,860	670,436	482,879	5,006,175	4,261,221	744,954
3.0 Emergency						
3.1 Primary Schools						-
St. Vincent Omwari					1,253,000	

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

3.2 Secondary schools				-		-
3.5 Unutilised	7,636,190	5,992,208		13,628,398		12,375,398
Total	7,636,190	5,992,208		13,628,398	1,253,000	12,375,398
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	28,375,261	495,507.80		28,870,769	28,662,900	207,869
4.2 Tertiary Institutions	20,000,000	3,564,780.00	1,043,260	24,608,040	23,542,000	1,066,040
4.3 Social Security			1,200,000	1,200,000		1,200,000
4.4 Special Needs				-	-	
Total	48,375,261	4,060,288	2,243,260	54,678,809	52,204,900	2,473,909
5.0 Sports						
5.1 Sports activities	1,212,083	3,661,158		4,873,241	-	4,873,241
5.2 Regional Sports Tournament	350,000			350,000	-	350,000
Total	1,562,083	3,661,158		5,223,241	-	5,223,241
6.0 Environment						
Nyakung'u DOK Primary school	921,434			921,434		921,434
Gesero Primary school	921,434			921,434		921,434
Itierio Primary school	921,432			921,432		921,432
Isamwera primary school		9,377.84	30,467	39,844		39,844
Suneka Primary						

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

					39,844	39,844	39,844	39,844
Centre of Excellence secondary					39,844	39,844	39,844	39,844
Bitare primary school					39,844	39,844	39,844	39,844
Total	2,764,300	9,378	150,000	2,923,678	-	2,923,678	2,923,678	
7.0 Primary Schools Projects								
Etureti primary school	4,000,000					4,000,000		4,000,000
Ekerubo primary school	3,500,000					3,500,000		3,500,000
Isamwera primary school	3,963,810					3,963,810		3,963,810
Kenyorora primary school	4,000,000		800,000			4,800,000		4,800,000
Igonga primary school	4,500,000					4,500,000		4,500,000
Nyamiobo primary school	4,500,000					4,500,000		4,500,000
Kirwanda primary school	4,500,000					4,500,000		4,500,000
Rianyapara primary school	3,000,000		1,800,000			4,800,000		4,800,000
Bomariba primary school	2,000,000					2,000,000		2,000,000
Botoro primary school	2,000,000					2,000,000		2,000,000
Ebate primary school	2,000,000					2,000,000		2,000,000
Matongo primary school	3,000,000					3,000,000		3,000,000
Entange Primary School		800,000.00				800,000		800,000
Nyamokenye Primary school								

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

					5,000,000	5,000,000		5,000,000
Bogitaa Primary school				288,880	288,880			288,880
Mogori primary school				800,000	800,000			800,000
Gesero Primary school				5,000,000	5,000,000			5,000,000
Masagoye primary school				800,000	800,000			800,000
Riamontinga Primary school				900,000	900,000			900,000
Kerina special school				2,000,000	2,000,000			2,000,000
Riamocha Primary School				900,000	900,000			900,000
Total			800,000	18,088,880	60,052,690		-	60,052,690
8.0 Secondary Schools Projects								
Genga secondary school	1,800,000				1,800,000			1,800,000
Kiabusura secondary school	5,500,000				5,500,000			5,500,000
Bitare secondary school	1,200,000				1,200,000			1,200,000
Mosando secondary school	4,000,000				4,000,000			4,000,000
Ekerore Secondary school	700,000			3,000,000	3,700,000			3,700,000
Total	13,200,000		-	3,000,000	16,200,000		-	16,200,000
9.0 Tertiary institutions Projects								
Total								

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

10.0 Security Projects										
Riana Chief's Office	3,500,000					3,500,000				3,500,000
NHIF			3,600,000			3,600,000				3,600,000
Total	3,500,000		3,600,000			7,100,000				7,100,000
11.0 Acquisition of assets										
Bonchari NGCDF office (Purchase of furniture	1,500,000.00					1,500,000				1,500,000
Total	1,500,000					1,500,000				1,500,000
12.0 Oversight Committee Expenses (itemize)										
Domestic Travel and Subsistence & Other Transport Costs	250,000.00					250,000		104,000		146,000
Domestic Travel and Subsistence & Other Transport Costs	150,000.00					150,000		42,000		108,000
Domestic Travel and Subsistence & Other Transport Costs								46,000		(46,000)
Committee Expenses	250,000.00					250,000		250,000		
Fuel , Oil & Lubricants	250,000					250,000				250,000
Payment of telephone expenses	100,000									

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

				100,000	104,240	(4,240)
Pament of Publishing and printing	100,000			100,000	80,000	20,000
Payment of hire of transport	200,000			200,000	148,000	52,000
Payment of Advertisement awareness and publicity campaigns	82,150			82,150	86,000	(3,850)
Total	1,382,150	-	-	1,382,150	860,240	521,910
13.0 Other payments						-
Bonchari NGCDF strategic plan	2,000,000.00			2,000,000.00		2,000,000.00
NGCDF office (Renovation)	1,751,028.00			1,751,028.00		1,751,028.00
				-		-
				-		-
				-		-
				-		-
				-		-
Total	3,751,028	-	-	3,751,028	-	3,751,028
14.0 unallocated fund						
Unapproved projects			18,100,000	18,100,000		18,100,000
Constituency motor vehicle				-		-
AIA		205,700.00		205,700		205,700

BONCHARI Constituency
National Government Constituencies Development Fund (NGCDF)
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PMC savings				-		
Total	-	205,700	18,100,000	18,305,700	-	18,305,700
	138,215,033	17,410,082	45,938,879	201,563,994	66,265,614	135,298,380

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
Normal Allocation		
AIE NO. B140845		33,000,000
AIE NO. B105686		34,000,000
AIE NO. B105707		16,000,000
AIE NO. B132455		17,000,000
AIE NO. B154371		16,000,000
AIE NO. B128769		12,000,000
AIE NO. B154266		20,238,879
AIE NO. B185018	7,000,000	
AIE B206301	38,000,000	
AIE B205690	12,000,000	
AIE B205530	18,000,000	
AIE B207770	15,000,000	
TOTAL	90,000,000	148,238,879

2. Proceeds From Sale of Assets

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

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,750,408	2,719,814
Personal allowances paid as part of salary		
House Allowance	16,000	
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		1,248,492
Employer Contributions Compulsory national social security schemes	190,064	325,018
Total	2,956,472	4,293,324

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	2,545,860	2,173,400
Other committee expenses	793,538	-
Total	3,339,398	2,173,400

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6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	92,400	84,000
Communication, supplies and services	326,212	89,000
Domestic travel and subsistence	334,800	297,200
Printing, advertising and information supplies & services	0	-
Rentals of produced assets	0	-
Training expenses	688,000	2,124,800
Hospitality supplies and services	614,186	78,000
Insurance costs	0	
Specialised materials and services	0	
Office and general supplies and services	1,007,874	1,351,000
Fuel , oil & lubricants	1,049,849	320,000
Other operating expenses	1,402,683	-
Bank Charges	0	23,640
Security operations	0	-
Routine maintenance - vehicles and other transport equipment	135,600	341,100
Other committee expenses	-	
Committee allowance	-	
Routine maintenance- other assets	-	
	-	
Total	5,651,604	4,708,740

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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)	-	48,638,620
Transfers To Secondary Schools (See Attached List)	-	27,900,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total		76,538,620

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	28,662,900	41,858,170
Bursary – tertiary institutions (see attached list)	23,542,000	30,891,220
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Social Security programmes (NHIF)		
Security projects (see attached list)		13,334,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	1,693,756
Emergency projects (see attached list)	1,253,000	3,935,206
Roads projects (see attached list)	-	-
Total	53,457,900	91,712,352

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
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		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and renovation of plant, machinery and equipment		
Acquisition of Land		
Acquisition Intangible Assets		
Total	-	

10. Oversight Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
COC Members allowance	250,000	-
Other COC expenses	610,240	-
Total	860,240	-

11. Other Payments

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Account No.0510263641594</i>	41,144,468	17,388,082
	-	-
Total	41,144,468	17,388,082
12 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Stephen O. Masese (FAM)	24-02-23	514,938	514,938	0
Stephen O. Masese (FAM)	8/3/23	455,000	455,000	0
Stephen O. Masese (FAM)	9/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	15-03-23	200,000	200,000	0
Stephen O. Masese (FAM)	22-03-23	300,000	300,000	0
Stephen O. Masese (FAM)	22-03-23	200,000	200,000	0
Stephen O. Masese (FAM)	22-03-23	300,000	300,000	0
Stephen O. Masese (FAM)	24-03-23	200,000	200,000	0
Stephen O. Masese (FAM)	27-03-23	200,000	200,000	0
Stephen O. Masese (FAM)	29-03-23	200,000	200,000	0
Stephen O. Masese (FAM)	29-03-23	400,000	400,000	0
Stephen O. Masese (FAM)	30-03-23	350,000	350,000	0
Stephen O. Masese (FAM)	30-03-23	200,000	200,000	0
Stephen O. Masese (FAM)	6/4/23	250,000	250,000	0
Stephen O. Masese (FAM)	14-04-23	440,000	440,000	0
Stephen O. Masese (FAM)	3/3/23	500,000	500,000	0
Stephen O. Masese (FAM)	20-04-23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0

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Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Stephen O. Masese (FAM)	3/3/23	300,000	300,000	0
Francis O. Onyango	17/08/2022	21,000	21,000	0
Francis O. Onyango	14/02/2023	62,000	62,000	0
Francis O. Onyango	17/08/2022	84,000	84,000	0
Francis O. Onyango	17/08/2022	100,000	100,000	0
Francis O. Onyango	15/09/2022	107,600	107,600	0
Francis O. Onyango	24/10/2022	192,000	192,000	0
Francis O. Onyango	9/2/22	260,000	260,000	0
Francis O. Onyango	17/01/2023	553,020	553,020	0
Total		9,089,558	9,089,558	0

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

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

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

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15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	17,388,082	48,575,639
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables – Gratuity		410,155
Fund Balance Brought Forward	17,388,082	48,165,484

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

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18. Changes In Accounts Payable – Deposits and Retentions

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

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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	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	3,602,227	1,765,544
Committee expenses	35,200	-
Use of goods and services	1,233,400	1,667,049
Amounts due to other Government entities (see attached list)	76,252,690	18,789,497
Amounts due to other grants and other transfers (see attached list)	30,096,225	16,221,171
Acquisition of assets	1,500,000	-
Oversight Committee Expenses	521,910	-
Others (<i>specify</i>)	3,751,028	-
Funds pending approval	18,305,700	24,883,700
Total	135,298,380	63,326,962

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19.4: PMC account balances (See Annex 5)

	2022/2023	2021/2022
	Kshs	Kshs
PMC account balances (see attached list)	372,874	91,566,376
Total	372,874	91,566,376

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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	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of basic salaries and wages	3,602,227	2,364,178	
Use of goods and services	Use of goods and services	750,522	1,645,495	
Capacity building		482,879		
Committee allowances	Payment of NGCDFC allowances	35,200		
Use of goods and services	Use of goods and services	226,875		
Total		5,097,703	4,012,213	
Primary Schools				
Igonga Primary School	Igonga Primary School:Completion of 4no. Classrooms on the ground floor of one storey building, wallin, installation of windows and doors, internal and external plastering, flooring, electrical works and painting	4,500,000	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Bomariba Primary School	Renovation to completion of 4No. Classrooms: Roofing, internal and external wall finishes, flooring, Installation of doors and windows and painting	2,000,000	0	Funds yet to be released
Botoro Primary School	Renovation to completion of 4No. Classrooms: Roofing, internal and external wall finishes, flooring, Installation of doors and windows and painting	2,000,000	0	Funds yet to be released
Ebate Primary School	Renovation to completion of 4No. Classrooms: Roofing, internal and external wall finishes, flooring, Installation of doors and windows and painting	2,000,000	0	Funds yet to be released
Isamwera primary school	Construction of Phase 1 of 4 classrooms on ground floor of one storey building: foundation, walling, installation and first floor slab, installation of windows and doors.	3,963,810	0	Funds yet to be released
Kirwanda Primary School	Completion of 4 No. Classrooms first floor of a one storey building	4,500,000	0	Funds yet to be released
Nyamiobo Primary School	Completion of 4 No. Classrooms first floor of a one storey building, Walling, installation of windows and doors, internal and external electrical works and painting	4,500,000	0	Funds yet to be released
Ekerubo Primary School	Construction to completion of 2 classrooms on first floor of a storey building: concret frame work, walling, installation of suspended slab, fixing of windows and doors with including glazing handrail internal and external plastering and painting.	3,500,000	0	Funds yet to be released
Rianyapara Primary school	Renovation to completion of 6No. classrooms: reroofing, plastering, installation of doors and windows, flooring and painting	4,800,000	1,800,000	Funds yet to be released
Etureti Primary School	Construction of Phase 1 of 4 classrooms on ground floor of one storey building: Substructure works and superstructure frame work (columns)	4,000,000	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kenyorora Primary School	Construction of Phase 1 of 4 classrooms on ground floor of one storey building: Substructure works and superstructure frame work (columns)	4,800,000	800,000	Funds yet to be released
Matongo Primary School	Renovation to completion of 6No. classrooms: Roofing, internal and external finishes, flooring installation of doors and windows and painting	3,000,000	0	Funds yet to be released
Entange Primary School	Construction of 1 classroom to Completion	800,000	800,000	
Nyamokenye Primary school	Construction of 4 classroom with storey foundation; reinforcement in structural concrete work, foundation, walling, hard core filling, columns, beams and slab	5,000,000	5,000,000	
Bogitaa Primary school	Construction of 1 classroom to Completion	288,880	288,800	
Mogori primary school		800,000	800,000	
Gesero Primary school	Construction of 4 classroom with storey foundation; reinforcement in structural concrete work, foundation, walling, hard core filling, columns, beams and slab	5,000,000	5,000,000	
Masagoye primary school	Construction of 1 classroom to Completion	800,000	800,000	
Riamontinga Primary school	Renovation of 2 classroom to completion	900,000	900,000	
Kerina special school	Completion of a 40 bed capacity dormitory	2,000,000	2,000,000	
Riamaoncha Primary School	Renovation of 9 classrooms to Completion; re-roofing	900,000	900,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-total		60,052,690	19,088,800	
Secondary Schools				
Genga Secondary School	Completion of 4No. Classrooms on first floor of one storey building: Wall finishers on 2No. Classrooms, flooring, fixing of handrails and painting	1,800,000	0	Funds yet to be released
Kiabusura Secondary School	Construction to completion 160 student capacity dormitory on a first floor of one storey building: Frame work, walling, roofing, installation of doors and windows, installation of ramp, internal and external wall finishes, tiling, electrical works, plumbing works and painting	5,500,000	0	Funds yet to be released
Ekerore Secondary School:	Additional funds for purchase of 0.37 Acres of land for school expansion	3,700,000	0	Funds yet to be released
Bitare Secondary School	Construction of modern 10 door pit latrines with two chambers to cater for persons with disabilities(5 for boys & 5 for girls)	1,200,000	0	Funds yet to be released
Mosando Secondary School	Additional funds for construction of a 40-capacity laboratory: Substructure works, superstructure works, columns, beams and suspended slab	4,000,000	0	Funds yet to be released
Sub-total		16,200,000	0	
ENVIROMENTAL ACTIVITIES			0	Funds yet to be released
Nyakungu DOK Primary School	Construction to completion of a modern 8 door pit latrine with two chambers catering for Persons With Disabilities.	921,434	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Gesero Primary school	Construction to completion of a modern 8 door pit latrine with two chambers catering for Persons With Disabilities.	921,434	0	Funds yet to be released
Itierio Primary School	Construction to completion of a modern 8 door pit latrine with two chambers catering for Persons With Disabilities.	921,432	0	Funds yet to be released
Isamwera primary school	Purchase and planting of 266 hass avacado seedlings for Suneka Primary	39,844		Funds yet to be released
Suneka Primary	Purchase and planting of 266 hass avacado seedlings for Suneka Primary	39,844		Funds yet to be released
Centre of Excellence secondary	Purchase and planting of 266 hass avacado seedlings for Centre of excellence Primary	39,844		Funds yet to be released
Bitare primary school	Purchase and planting of 266 hass avacado seedlings for Bitare Primary	39,844	159,378	Funds yet to be released
Sub-total		2,923,678	159,378	Funds yet to be released
Emergency	Payment of emergency projects	12,375,389	5,989,208	Funds yet to be released
SPORTS ACTIVITIES			0	Funds yet to be released
Constituency Sports Tournament	Organize Constituency Sports Tournament whereby the winning teams are awarded with balls, uniforms and trophies	4,873,241	3,661,038	Funds yet to be released
Regional Sport Tournaments	Facilitate Regional Sports Tournaments in	350,000	0	Funds yet

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	partnership with other Constituencies within the region			to be released
Sub-total		5,223,241	3,661,038	Funds yet to be released
Riana Chiefs	Construction to completion of 3 roomed modern Chief's office at Kshs. 3,140,000 and three door toilets with one chamber catering for Persons With Disabilities at Kshs. 360,000	3,500,000	0	Funds yet to be released
NHIF	NHIF social security programme for vulnerable families	3,600,000	0	Funds yet to be released
Sub-total		7,100,000	0	Funds yet to be released
Bonchari NG-CDF strategic plan	To facilitate in preparation, facts collection, designing, typesetting and printing of Bonchari Constituency Strategic plan for the period between 2023-2027	2,000,000	0	Funds yet to be released
NG-CDF Office	Renovation to completion of 2 rooms of 11 roomed NG-CDF Office: Hacking of the floor, tiling, painting works, introduction of 2 door modern water closet toilets and plumbing works at Kshs. 1,601,028, purchase and installation of 10,000 litres water tank at Kshs. 100,000, installation of gutters at Kshs. 30,000 and installation of tank base at Kshs. 20,000	1,751,028	0	Funds yet to be released
NG-CDF Office	Purchase of furniture: Two (2) executive office chairs, Kshs.150,000, two (2) visitors chairs, Kshs.24,000, two (2) executive tables, Kshs.282,000, three seater waiting chairs 3 pcs,	1,500,000	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Kshs.420,000, two seater two pcs waiting chairs, Kshs.80,000, executive high back seat chairs 12 pcs, Kshs.336,000, two doors lockable steel cabinets 3 pcs, Kshs.75,000, a boardroom table 1 pc, Kshs.51,000 and orthopedic chairs 11 pcs, Kshs.82,000			
Sub-total		5,251,028		
BURSARY				
Secondary Schools	Payment of bursary to needy students in secondary schools	207,867	4,608,040	Funds yet to be released
Tertiary Institutions	Payment of bursary to needy students in secondary schools	1,066,040	1,200,000	Funds yet to be released
Social Security	NHIF social security programme for vulnerable families	1,200,000		Funds yet to be released
Sub-total		2,473,907	5,808,040	
Domestic Travel and Subsistence & Other Transport Costs	Payment of accommodation and domestic travel	146,000		Funds yet to be released
Domestic Travel and Subsistence & Other Transport Costs	Payment of accommodation and domestic travel	108,000		Funds yet to be released
Fuel , Oil & Lubricants	Purchase of Refined fuels and Lubricants for transport	250,000		Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Publishing and printing	Payment of Publishing and printing	20,000		Funds yet to be released
Hire of transport	Payment of hire of transport	52,000		Funds yet to be released
Sub-total		521,910		
Funds pending approval			24,700,000	
Unapproved projects	Unapproved projects	18,100,000		Funds yet to be released
AIA	AIA	205,700		
Sub-total		18,305,700	24,700,000	
Grand Total		135,298,380	63,326,962	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Land	20,000,000	-	-	20,000,000
Buildings and structures	13,700,000	-	-	13,700,000
Transport equipment	2,000,000	-	-	2,000,000
Office equipment, furniture and fittings	105,000	-	-	105,000
ICT Equipment, Software and Other ICT Assets	-	-	-	0
Other Machinery and Equipment	-	-	-	0
Heritage and cultural assets	-	-	-	0
Intangible assets	-	-	-	0
Total	35,805,000	-	-	35,805,000

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

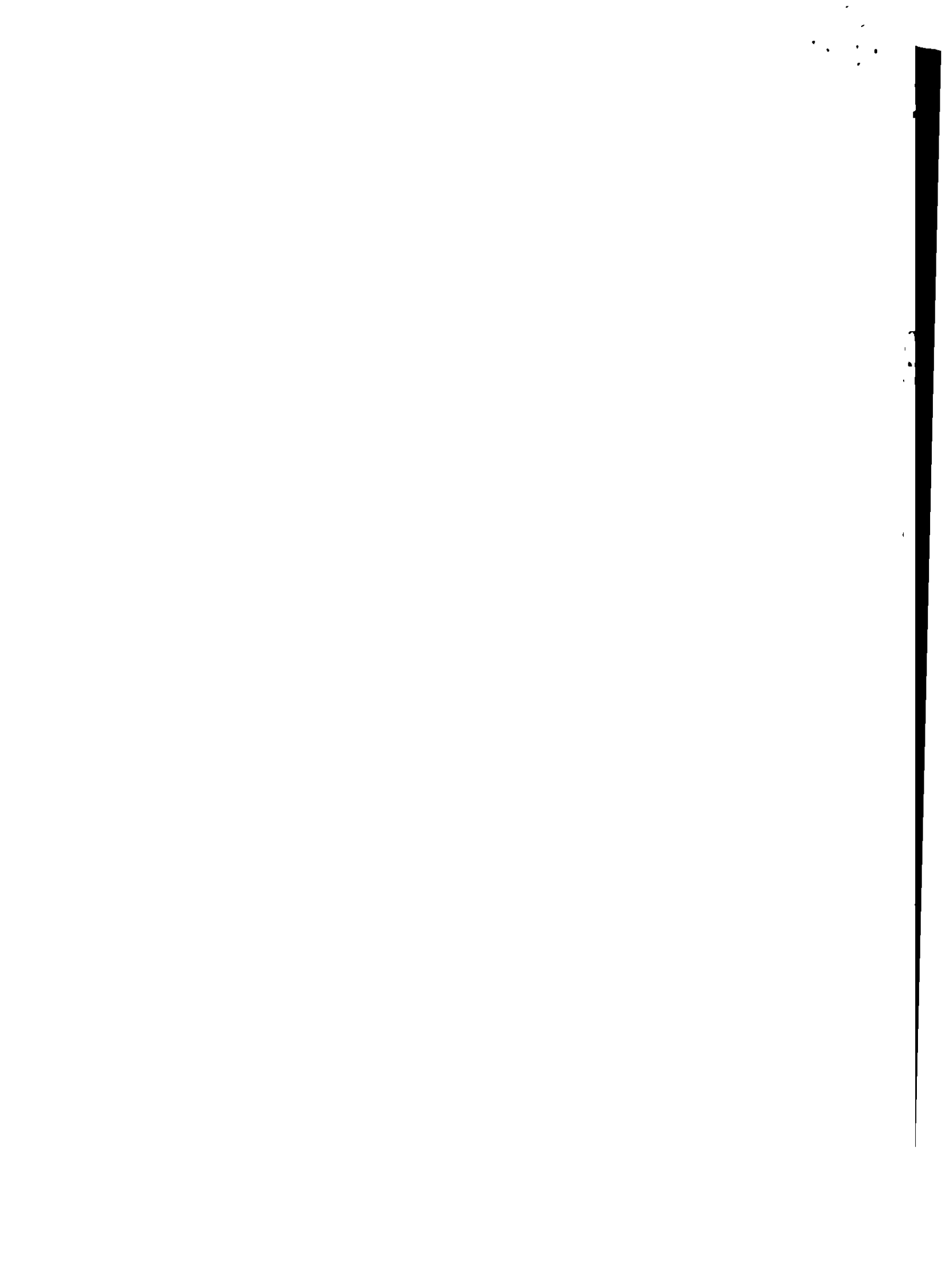
Name of the Project/Account Name	Bank Name and Branch	Date of Opening the bank Account	Account Number	Account balance 2022/2023	Account balance 2021/2022
Bitare primary school	Equity, Kisii	7/19/2018	0510277460300	1,700	600,000
Bogitaa primary school	Equity, Kisii	6/21/2019	0510278974966	2,000	511,120
Chisaro primary school	Equity, Kisii	02/07/2019	0510279005015	4,000	1,000,000
Ebate primary school	Equity, Kisii	13/07/2022	0510182166102	1,000	600,000
Ekerore primary school	Equity, Kisii	9/23/2016	0510269922980	6,000.	839,884.46
Ekerubo primary school	Equity, Kisii	7/20/2018	0510277462281	1,500	3,727,500
Ekerubo secondary school	Equity, Kisii	05/09/2018	0510277598488	234	3,000,000
Genga Secondary School	Equity Kisii		0510278970280	0	6,800,000
Igonga Primary School	Equity Kisii		0510260230935		6,039,844.46
Iruma secondary school	Equity, Kisii	27/09/2016	0510269966429	5678	4,000,000
Itierio Primary School			0510271100144	0	1,200,000
Kebute primary school	Equity, Kisii	24/09/2016	0510269935008	1,200	800,000
Kenyorora primary School	Equity Kisii		0510277459621	0	39,844.46
Kerina ELCK primary school	Equity, Kisii	30/06/2022	0510282828682	5,000	1,000,000
Kirwanda primary school	Equity, Kisii	26/09/2016	0510269952503	40,000	2,039,844.46
Marindi primary school	Equity, Kisii	04/07/2019	0510279011136	1,000	2,000,000
Masagoye primary school	Equity, Kisii	21/07/2016	0510269059130	14,000.	1,000,000
Miranga primary school	Equity, Kisii	10/17/2016	0510270243916	1,900	600,000
Mogoga primary School	Equity Kisii		0510276596412	0	800,000
Mogori primary school	Equity, Kisii	17/02/2017	0510271790340	354	1,000,000
Mogumo primary school	Equity, Kisii	9/29/2016	0510269994680	571	1,000,000
Mosando primary school	Equity, Kisii	19/07/2018	0510277459954	1,200	1,500,000
Mosando secondary school			0510259981853	0	2,200,000

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Mwamisoko primary school	Equity, Kisii	27/04/2017	0510272621627	510	235,000
Mwata primary school	Equity, Kisii	7/19/2016	0510269033745	40,000	1,039,844.46
Mwata secondary	Equity, Kisii	30/09/2016	0510270016216	1,000	1,000,000
Nyabicyo secondary	Equity, Kisii	9/27/2016	0510269966097	80,000.	800,000
Nyamaya primary school	Equity, Kisii	19/07/2018	0510277460547	1,300	235,000
Nyamare primary	Equity, Kisii	15/05/2018	0510277156666	74	2,000,000
Nyamegukuna primary school	Equity, Kisii			132	39,844.46
NyamerakoEkerubo sec school	Equity, Kisii	26/06/2019	0510278989214	1,200	235,000
Nyamiobo primary school	Equity, Kisii	21/12/2016	0510271075492	7,000	6,000,000
Nyamokenye primary school	Equity, Kisii	28/10/2016	0510270373687	0	39,844.46
Nyangena primary school	Equity, Kisii	7/19/2016	0510269028235	6,000.	1,039,844.46
Nyang'iti primary school	Equity, Kisii	7/24/2018	0510277471649	8,100.	3,600,000
Nyangoge Primary school			0510272620207		235,000
Nyang'itiSecondary School			0510277505701		3,000,000
Nyasagati Secondary school	Equity, Kisii	30/09/2016	0510270007453	1,300	3,105
Nyotoima primary school	Equity, Kisii	26/06/2019	0510278990206	167	1,000,000
Omwari primary school	Equity, Kisii	19/07/2016	0510269033312	287	1,500,000
Oriangi primary school	Equity, Kisii	18/09/2020	0510280121059	923	1,000,000
Riamagige primary school	Equity, Kisii			534	3,200,000
Riamontinga secondary	Equity, Kisii	03/10/2016	0510270055972	0	2,500,000
Rianyabaro primary school	Equity, Kisii	6/29/2019	0510278997714	0	1,200,000
Sigisi primary school	Equity, Kisii	27/04/2010	0510295226573	0	235,000
St. Peters Suneka secondary	Equity, Kisii	02/10/2020	0510280161689	1,300	3,000,000
Sugunana primary school	Equity, Kisii	7/21/2016	0510269056118	0	1,000,000
Sugunana Secondary school			0510278588533		1,800,000
Suneka police station	Equity, Kisii	4/2/2019	0510278728479	0	13,334,000

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ITIERIO ELCK MIXED PRIMARY SCHOOL- CDF	Equity, Kisii	12/23/2016	0510271106144	1,200	0
ORiang D.O.K PRIMARY SCHOOL-FMC	Equity, Kisii	9/18/2020	0510280121059	5,000	0
ST FRANCIS OMWARI D.O.K PRIMARY- FMC	Equity, Kisii	10/7/2020	0510280173557	1,200	0
ST. THOMAS AQUINAS NYAMAREDOK PRI. SCH	Equity, Kisii	5/15/2018	0510277156666	5,000	0
ST. REGES EBATE DOK PRIMARY SCHOOL - FMC	Equity, Kisii	7/13/2022	0510282901476	40,000	0
GENGA D.O.K SECONDARY SCHOOL-CDF	Equity, Kisii	9/30/2016	0510270015206	1,000	0
IGONGA PRIMARY SCHOOL	Equity, Kisii	7/21/2016	0510269057771	80,000.	0
KENYORORA D.O.K PRIMARY SCHOOL- CDF	Equity, Kisii	9/27/2016	0510269969323	1,300	0
ST. THOMAS MOORE MOGUGA D.O.K PRIMARY SCHOOL-CDF	Equity, Kisii	9/29/2016	0510269996827	76	0
MUGORI D.O.K PRIMARY SCHOOL-CDF	Equity, Kisii	2/17/2017	0510271790340	934	0
TOTAL				372,874	91,566,376



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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<p><i>Budgetary Control and Performance</i></p> <p>The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.242,753,397 and Kshs. 196,404,363 respectively, resulting to an underfunding of Kshs.46,349,034 (or 19%). Similarly, the fund expended Kshs. 179,426,436 against an approved budget of Kshs.242,753,397, resulting to an under expenditure of Kshs.63,326,961 (or 26%). Further, audit review of the project implementation status report revealed that eleven (11) projects totaling to Kshs.19,600,000 were not funded during the year.</p> <p>In the circumstances, the underfunding and under</p>	<p><i>The management wishes to confirm that the analysis of the financial statements on the combined summary statement of appropriation on utilization of funds allocated to the constituency as done by the Auditor is true. However, we wish to state that the underfunding of projects realized at the end of the financial year is as a result of delayed disbursement of funds from the NG-CDF Board. Otherwise, the management is very keen on release of funds to approved projects once they are received in the constituency account. The management has however taken note of the Auditor's advisory recommendation and shall implement it going forward.</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	expenditure affected the planned activities and may have impacted negatively on services delivery to the residents of the Constituency.			
2.0	<p>Unresolved Prior Year Matters</p> <p>In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.</p> <p>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</p>	<p><i>Management concurs with the Auditor's observation and has done changes to Annex 6 of the financial statements by disclosing progress on follow up of prior audit matters relating 2020/2021 financial year</i></p>	Resolved	
1.0	<p>Delay in Completion of Storey Tuition Block at Nyamiobo Primary School</p>	<p>- Management confirms that an amount of Kshs 6,000,000 was disbursed</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payments and Note 6 to the financial statements reflects transfer to other Government units balance of Kshs.76,538,620. The balance includes transfers to primary schools amount of Kshs.48,638,620 out of which, an Kshs.6,000,000 was disbursed to Nyamiobo primary School for the construction of a storey tuition block of up to 8 classrooms (Phase I).</p> <p>Review of financial records revealed that a local contractor was awarded the contract at a contract sum of Kshs.5,932,630 and had been paid Kshs.4,200,000. However, the contract agreement did not indicate the contract's completion date.</p> <p>Further, physical verification of the project on 28 March, 2023 revealed that the construction work was incomplete. The foundation and columns had</p>	<p>to Nyamiobo primary School for the construction of storey tuition block of up to 8 classrooms and that a local contractor, M/S Mathila Company Ltd was awarded the contract on 8 December, 2022 who is on site and the construction works are ongoing. However, it is regrettable that the bill of quantities, advertisement for the works, tender opening minutes, tender evaluation minutes, professional opinion, and notification of award, and contract agreement, progress reports were not provided for Audit review. Copies of these documents indicating even the contract sum and duration are hereby attached for your verification. (See Annex 6.1).</p> <p>- Further, management has taken not of the auditor's advice and shall</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>been completed and the contractor was on site. However, in the absence of a defined completion date, it was not clear when the project should be completed.</p> <p>In the circumstances, value for money on the expenditure of Kshs.4,200,000 on the project could not be confirmed.</p>	<p><i>intensify monitoring and evaluation with a view to ensuring that all projects should be funded to completion to avoid unnecessary cost escalation and that they are correctly branded as per the guidelines issued by the board for easy differentiation of the projects by their year of implementation.</i></p>		
2.0	<p><i>Delay in Completion of Construction of Suneka Police Station</i></p> <p>The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers balance of Kshs.91,712,352. The balance includes security projects expenditure of Kshs. 13,334,000 out of which, Kshs. 13,104,095 relates to two (2) contracts of Kshs.5,102,220 (Phase III) and Kshs.8,001,875 (Phase IV) awarded to a local</p>	<p><i>Management wishes to state that according to earlier plans, the project funding allocations and implementation was to be done in one phase up to the level that phase ends for fear of availability of funds. Later, when it was now possible to increase funding, phase II was factored. This is the reason as to why we had separate procurement of contracts though the same contractor still emerged the</i></p>	Resolved	


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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>contractor for the completion of a modern police station at Suneka Police Station.</p> <p>However, field verification of the project at the time of audit on 31 March, 2023 revealed that the works were incomplete and ongoing with no defined expected completion date, despite all funds having been disbursed to the Project Management Committee bank account.</p> <p>In the circumstances, value for money on the expenditure of Kshs. 13,104,095 on the construction of the police station could not be confirmed.</p>	<p><i>lowest bidder. Procurement documents are hereby attached for your verification (see Annex 7.2).</i></p>		
3.0	<p><i>Unimplemented Environment Projects</i></p> <p>The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers balance of Kshs.91,712,352. The balance includes environment projects of Kshs.</p>	<p><i>It is true as observed by the auditors that as at the time of audit, some environment projects were not funded as disclosed in appendix II. This is because project funds were disbursed late from the NG-CDF Board hence the PMCs received funding late. The PMCs are yet to</i></p>	Resolved	



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>1,693,756 out of which, Kshs. 1,375,000 was disbursed for the construction of a tank base and installation of pipes and gutters in various schools, and purchase and installation of one (1) energy saving jiko. However, field verification at the time of audit in the month of March, 2023 revealed that the projects were not implemented despite funds having been disbursed to the respective project management committees' accounts</p> <p>In the circumstances, the regularity of the expenditure of Kshs.1,375,000 on environment projects could not be confirmed.</p>	<p><i>implement the projects as required.</i></p>		


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