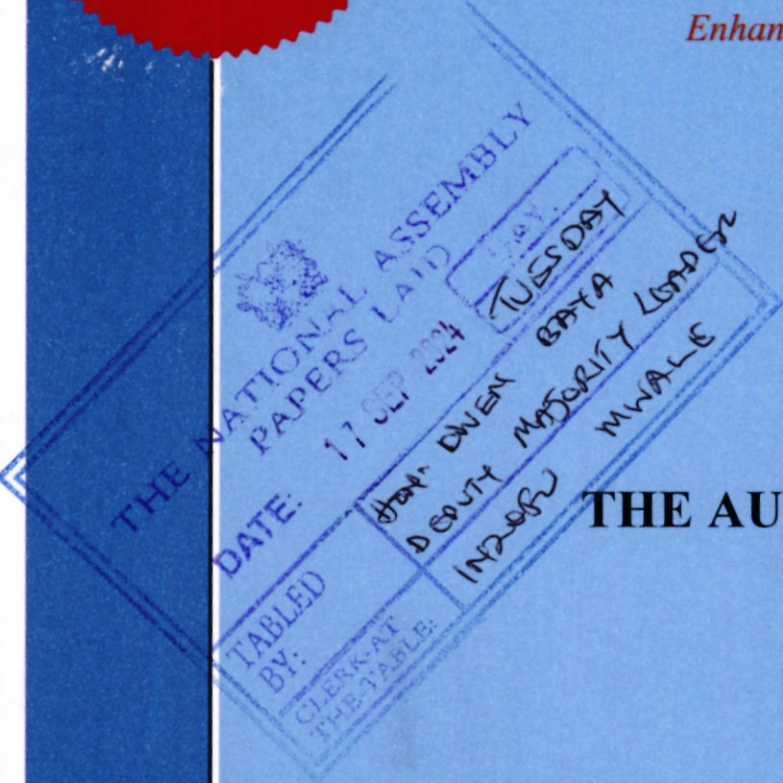


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – NYARIBARI CHACHE
CONSTITUENCY**

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



NYARIBARI CHACHE 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)

| Table of Content | Page |
|---|-------------|
| I. Acronyms and Abbreviations.. | ii |
| II. Key Constituency Information and Management | iii |
| III. NG-CDFC Chairman’s Report.. | vii |
| IV. Statement Of Performance Against Predetermined Objectives for FY202X/2X. | ix |
| V. Statement of Governance | xi |
| VI Environmental and Sustainability Reporting | xiii |
| VII. Statement Of Management Responsibilities | xvii |
| VIII. Report of the Independent Auditors On The NGCDF- Nyaribari Chache Constituency..... | xix |
| IX. Statement of Receipts and Payments for the Year Ended 30th June 2023 | 1 |
| X Statement Of Assets and Liabilities As At 30th June, 2023..... | 2 |
| XI. Statement Of Cash Flows for The Year Ended 30th June 2023..... | 3 |
| XII. Summary Statement of Appropriation for The Year Ended 30 th June 202X.... | 4 |
| XIII. Budget Execution By Sectors And Projects For The Year Ended 30 th June 202X..... | 7 |
| XIV. Significant Accounting Policies | 16 |
| XV. Notes To the Financial Statements | 22 |
| XVI. Annexes | 33 |

I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

| | | |
|----|-----------------------|-----------------------------|
| 1. | A.I.E holder | Name of FAM |
| 2. | Sub-County Accountant | Name of DA |
| 3. | Chairman NGCDFC | Name of Chair |
| 4. | Member NGCDFC | Name of alternate signatory |

(c) Fiduciary Oversight Arrangements

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

(d) NYARIBARI CHACHE Constituency NGCDF Headquarters

P.O. Box 78-40212
NG CDF office Building
KEUMBU

(e) NYARIBARI CHACHE Constituency NGCDF Contacts

Telephone: (254) 728731132
E-mail: cdfnyaribarichache@ngcdf.go.ke
Website: www.nyaribarichache.ngcdf.go.ke

(f) NYARIBARI CHACHE Constituency NGCDF Bankers

Equity Bank (Account No. 0510294577003)
Branch Kisii Branch
P.O.Box 2775-40200
Kisii - Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

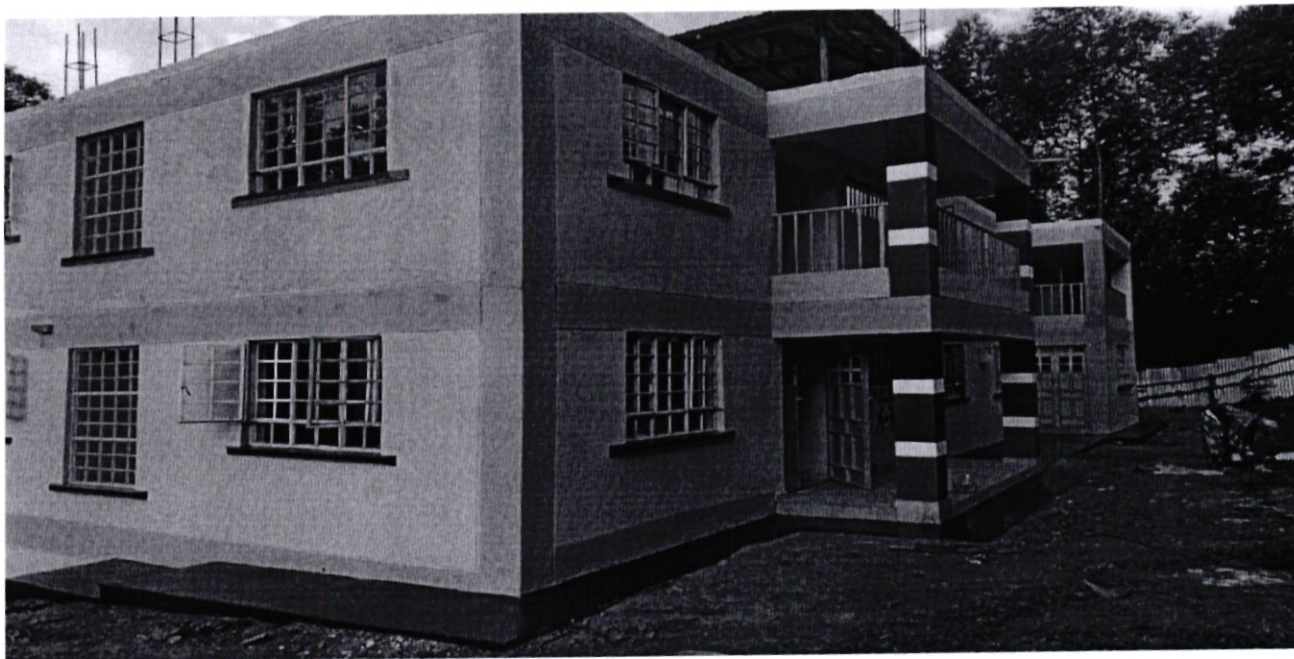
III. NG-CDFC Chairman's Report



Include among others the following:

- *The Photo and name of the chairman*
- *Mention in summary the budget performance against actual amounts for current year based on sectors, (under this section, include graphs, pie charts, figures and tables)*
- *Detail key achievements for the entity (under this section use pictorials to depict successful projects undertaken during the year),*
- *List emerging issues related to the entity,*
- *List the implementation challenges and recommended way forward. (Ensure that you include what the entity is doing to overcome the challenges noted).*
- *You may include photos of successfully implemented projects during the year to underscore the performance of the constituency.*

Fig 1 : Kiogoro/Matunwa Civil Registry and Acc office Block Construction of Security Project – Construction of 2 storey block (Kshs. 12,500,000/=) to bring services closer to the people in the constituency and to improve security in the area and the constituency as a whole. Complete and in use.



EMERGING ISSUES IN NYARIBARI CHACHE CONSTITUENCY

There have been emerging issues in Nyaribari Chache Constituency like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Wrangles between the different PMCs who are inclined to different political factions affects prompt implementation of the projects.

IMPLEMENTATION CHALLENGES

Other issues affecting the project implementation process is the delay by other technical departments such as public works and procurement in provision of necessary support such as documentation towards the project.

RECOMMENDATION

Continuous sensitization of various stakeholders on how NGCDF operates (public participation) can help in providing solution to various underlying issues that affect NGCDF operations and implementation of various projects

.....
Zaphaniah Montente

Name *ZAPHANIAH MONTENTE*
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of *NYARIBARI CHACHE Constituency 2017-2022* plan are to:

- To have all children of school going age attending school
- To ensure construction of chief's office and police stations and security lights
- To ensure conservation of environment and availability of water
- To organize Constituency sports tournament and award of balls and uniforms to the participating teams
- To cater for urgent and unforeseen occurrences in the constituency

Progress on attainment of Strategic development objectives

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

| Constituency Sector | Objective | Outcome | Indicator | Performance |
|---------------------|--|---|--|--|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | <ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels | <p>In FY 2022/2023</p> <ul style="list-style-type: none"> -The constituency did not manage to undertake any projects however the projects will be funded in the subsequent financial year. - Over 3200 students benefited from bursary |
| Security | To ensure construction of chief's office and police stations and security lights | Improved security within the constituency | <ul style="list-style-type: none"> - number of chief's office and police stations/post s | <p>In FY 2022/2023</p> <ul style="list-style-type: none"> -The constituency had proposed to undertake for projects in the security sector but |

NYARIBARI CHACHE Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | |
|-------------|---|--|--|---|
| | | | | due to late funding the projects will be funded in the subsequent year. |
| Environment | To ensure conservation of environment and availability of water | Improved environmental safety and access to water | - number of tanks installed, energy saving jikos, pit latrines | |
| Sports | To organize Constituency sports tournament and award of balls and uniforms to the participating teams | Improved sport performance at the constituency level | - tournaments held, uniforms and balls awarded to participants | In FY 2022/2023 sports was conducted across the constituency (45 sublocations that acted as teams) various sporting items were provided (sporting kits, equipments, uniforms and balls given) |
| Emergency | To cater for urgent and unforeseen occurrences in the constituency | Improved infrastructure in the schools and wellbeing of the learners | - No. of structures build that have emergencies | In FY 2022/2023 -8 schools with 4 door pit latrines constructed that had collapsed |

V. Statement of Governance

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

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

Operation of the committee

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

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

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

Meetings

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

Removal from office

A member of the Constituency Committee may be removed from office on

any one or more of the following grounds;

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

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

Dissolution of Constituency Committee

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

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

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

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

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

2. Environmental performance

The 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

3. Employee welfare

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

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

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

4. Market place practices-

NYARIBARI CHACHE NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



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

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


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

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

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- NYARIBARI CHACHE Constituency financial statements were approved and signed by the Accounting Officer on _____ 2023.


.....
Name: ZAPHANIAH MWANGI
Chairman – NGCDF Committee


.....
Name: Rhoda Ochieng
Fund Account Manager



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYARIBARI CHACHE 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 – Nyaribari Chache Constituency set out on pages

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

1 to 44, 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 – Nyaribari Chache Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and with the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies of Historical Cost Balance on Summary of Fixed Asset Register

Annex 4 to the financial statements reflects summary of fixed asset register with a historical cost of Kshs.34,139,472. However, the corresponding closing balance of the previous year audited financial statements reflects a balance of Kshs.30,501,772 resulting to a variance of Kshs.3,637,700 which was not explained or reconciled.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.34,139,472 could not be confirmed.

2. Inaccuracies of the Opening Balance on Project Management Committee Balance

Note 18.4 to the financial statements reflects Project Management Committee (PMC) comparative balance of Kshs.6,680 as disclosed in Annex 5 to the financial statements. However, the amount is at variance from the corresponding closing balance of the previous year audited financial statements of Kshs.32,644 resulting to a variance of Kshs.25,964 which was not explained or reconciled.

In the circumstances, the accuracy and completeness of the PMC comparative balance of Kshs.6,680 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 - Nyaribari Chache Constituency Management in accordance with

ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.163,673,163 and Kshs.73,712,989 respectively resulting to an under-funding of Kshs.89,960,174. or 55% of the budget. Similarly, the Fund spent a balance of Kshs.61,454,225 against actual receipts of Kshs.73,712,989 resulting to an under-utilization of Kshs.12,258,764 or 17% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the report for the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Bursary Expenditure above the Allowed Threshold

The statement of receipts and payments reflects other grants and transfers amount of Kshs.48,518,689 as disclosed in Note 8 to the financial statements which includes bursaries amounting to Kshs.47,067,689 that comprises of bursary to secondary schools of Kshs.11,308,700 and tertiary institutions of Kshs.35,758,989 respectively. The total of bursary represents sixty-five per centum (65%) of the total receipts during the year of Kshs.72,000,000. This is contrary to the provisions of Section 48 of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which states that the funding of social security programs, education bursary schemes, mock examinations and continuous assessment tests shall be considered as development projects for the purposes of the Act provided that such projects shall not be allocated more than thirty-five per centum of the total funds allocated for the constituency in any financial year.

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

2. Unapproved Over-Expenditure on Committee Allowances

The statement of receipts and payments reflects Committee allowances of Kshs.8,765,000 as disclosed in Note 5 to the financial statements. The expenditure is against an approved final budget Kshs.3,024,000 resulting to over absorption of funds by Kshs.5,741,000. However, Management did not provide explanations and approvals to support the material variations. This is contrary to the provisions of Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the National Assembly.

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

3. Delayed Completion of Projects

3.1 Construction of Kiogoro Police Post

As previously reported, Management engaged a local contractor to construct a one storey building at Kiogoro Police Post in two (2) phases at a total contract sum of Kshs.19,500,000 (Phase I - Kshs.7,000,000; Phase II - Kshs.12,500,000). The scope of works involved construction of ground floor to completion comprising of ten (10) rooms inclusive of waiting bay and two (2) male cells and two (2) female cells with two (2) flash toilets each with one catering for people living with disability. However, physical inspection in the month of March, 2024 revealed slow progress in completion of works. The contractor was not on site and the project was incomplete.

3.2 Construction of Keumbu Police Post

As previously reported, Management engaged a local contractor to construct a one storey building at Keumbu Police Post in two phases at a total contract sum of Kshs.15,000,000. The scope of works involved construction of ground floor to completion comprising of thirteen (13) rooms inclusive of waiting bay and four (4) male cells and four (4) female cells with three (3) flush toilets each. The works also included tiling (terrazzo) plastering, window panes and electrical fittings, mechanical fittings (plumbing, septic tank, painting and general finishes). However, physical inspection in the month of March, 2024 revealed that the contractor was not on site and the project was incomplete. In addition, project progress reports and interim payment certificates were not provided.

3.3 Construction of a Tuition Block at Ibeno Kenya Medical Training College

As previously reported, Management engaged a local contractor to construct a tuition block at Ibeno Kenya Medical Training College in three (3) phases at a total contract sum of Kshs.39,991,512 (Phase I - Kshs.8,464,346; Phase II – Kshs.17,838,287 and Phase III - Kshs.13,688,879). Review of project implementation files revealed that all the phases of the project had been funded and the contractor is fully paid. However, physical inspection on 22 March, 2024 revealed that that the contractor was not on site and project was incomplete. In addition, Management did not provide the project file containing project progress reports and interim payment certificates.

In the circumstances, the projects costs may escalate and the public may not obtain value for money for the expenditure of Kshs.74,491,512.

4. Stalled Completion of a Laboratory at Amariba Secondary School

Review of project implementation reports revealed that Management engaged a local contractor to complete a forty-five (45) student's capacity twin laboratory with slab installation of gas chamber at Amariba Secondary School at a contract sum of Kshs.2,080,000. However, physical inspection in the month of March, 2024 revealed that the project is incomplete while the contractor was not on site.

In the circumstances, value for money for Kshs.2,080,000 could not be confirmed.

5. Delay in Implementation of Primary and Secondary School Projects

Review of project implementation reports revealed that Management engaged a local contractor to complete four (4) classrooms, 67 Bed Capacity dormitory and multipurpose hall at Kiamabundu Primary School, Riondonga and Nyanguru Secondary Schools at contract sum of Kshs.4,900,000, Kshs.5,000,000 and Kshs.3,400,000 respectively. However, physical inspection in the month of March, 2024 revealed that the respective school's projects had not started. Management explained that the funds allocated to each school project was insufficient to complete the works and the Project Management Committee was awaiting variation approval before commencement of works.

In the circumstances, the benefits expected from the expenditure amounting to Kshs.13,300,000 on respective schools' projects have not been realized by the public.

6. Poor workmanship at Rikendo Junior Secondary School

Review of project implementation reports revealed that Management engaged a local contractor to complete a first floor building at Rikendo Junior Secondary School at a contract sum of Kshs.1,100,000. However, physical inspection in the month of March, 2024 revealed that the building was in bad condition with cracks and needed to be reviewed by the Committee.

In the circumstances, value for money of Kshs.1,100,000 spent on the project 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the Funds 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 control.
- 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 ability of the Fund to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund Constituency 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 control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 June, 2024

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

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


| | Note | 2022-2023 | 2021-2022 |
|-------------------------------------|------|-------------------|---------------------|
| | | | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 72,000,000 | 171,277,758 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 72,000,000 | 171,277,758 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,401,280 | 4,257,541 |
| Committee expenses | 5 | 8,765,000 | 5,560,000 |
| Use of goods and services | 6 | 1,769,256 | 5,747,196 |
| Transfers to Other Government Units | 7 | - | 87,895,305 |
| Other grants and transfers | 8 | 48,518,689 | 92,547,538 |
| Acquisition of Assets | 9 | - | 5,000,000 |
| Oversight Committee Expenses | 10 | - | - |
| Other Payments | 11 | - | 1,169,250 |
| TOTAL PAYMENTS | | 61,454,225 | 202,176,830 |
| SURPLUS/DEFICIT | | 10,545,775 | (30,899,072) |

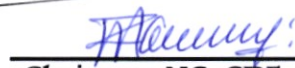
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

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



Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Rhoda Ochieng

Name: DOMINIC N. OTISU
ICPAK M/No: 12895

Name: ZAPHAXIAH MONTERTE

FUND ACCOUNT MANAGER
NYARIBARI CHACHE CONSTITUENCY - NG-CDF
29 APR 2024
P.O. Box 78 - 40212
KEUMBU

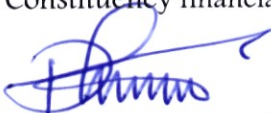
NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

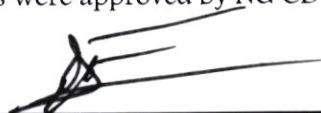
| | Note | 2022-2023 | 2021-2022 |
|--|------|-------------------|------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 12A | 12,258,764 | 1,712,989 |
| Cash Balances (cash at hand) | 12B | - | - |
| Total Cash and Cash Equivalents | | 12,258,764 | 1,712,989 |
| Accounts Receivable | | | |
| Outstanding Imprests | 13 | - | - |
| TOTAL FINANCIAL ASSETS | | 12,258,764 | 1,712,989 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 14A | - | - |
| Gratuity | 14B | - | - |
| NET FINANCIAL SSETS | | 12,258,764 | 1,712,989 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 1,712,989 | 32,612,061 |
| Prior year adjustments | 16 | - | - |
| Surplus/Defict for the year | | 10,545,775 | (30,899,072) |
| NET FINANCIAL POSITION | | 12,258,764 | 1,712,989 |

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

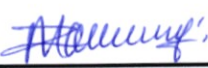
The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:


 Fund Account Manager

Name: Rhoda Ochieng


 National Sub-County Accountant

Name: DOMINIC W. ODIENGO
 ICPAK M/No: 12585


 Chairman NG-CDF Committee

Name: ZAPHARISH MONTENITTE




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

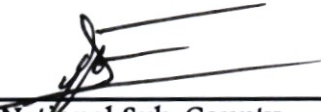
XI. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

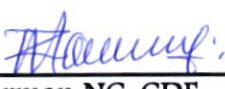
| | | 2022-2023 | 2021-2022 |
|--|-----------|-------------------|---------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 72,000,000 | 171,277,758 |
| Other Receipts | 3 | - | - |
| | | 72,000,000 | 171,277,758 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 2,401,280 | 4,257,541 |
| Committee expenses | 5 | 8,765,000 | 5,560,000 |
| Use of goods and services | 6 | 1,769,256 | 5,747,196 |
| Transfers to Other Government Units | 7 | - | 87,895,305 |
| Other grants and transfers | 8 | 48,518,689 | 92,547,538 |
| Oversight Committee Expenses | 10 | - | - |
| Other Payments | 11 | - | 1,169,250 |
| | | 61,454,225 | 197,176,830 |
| 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 | | 10,545,775 | (25,899,072) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | (5,000,000) |
| Net cash flows from Investing Activities | | - | (5,000,000) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 10,545,775 | (30,899,072) |
| Cash and cash equivalent at BEGINNING of the year | 12 | 1,712,989 | 32,612,061 |
| Cash and cash equivalent at END of the year | | 12,258,764 | 1,712,989 |

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

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


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: *Rhoda Ochieng*

Name: *DOMINIC N. O. IEM*
 ICPAK M/No: *12595 - 3 12555*

Name: *ZAPHANIKAMONTRETE*

FUND ACCOUNT MANAGER
 NYARIBARI CHACHE CONSTITUENCY - NG-CDF
29 APR 2024
 P. O. Box 78 - 40212
 KEUMBU

XII. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2023

| Receipt/Expense Item | Original Budget | | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|---------------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | a | | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| Transfers from NG-CDF Board | 151,960,174 | 1,712,989 | 10,000,000 | 163,673,163 | 73,712,989 | 89,960,174 | 0.0% |
| Proceeds from Sale of Assets | | | | 0 | - | - | 0.0% |
| Other Receipts | | | | 0 | - | - | - |
| TOTAL RECEIPTS | 151,960,174 | 1,712,989 | 10,000,000 | 163,673,163 | 73,712,989 | 89,960,174 | 45.0% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 3,356,160 | 88,742 | - | 3,444,902 | 2,401,280 | 1,043,622 | 69.7% |
| Committee expenses | 4,124,000 | (1,100,000) | - | 3,024,000 | 8,765,000 | (5,741,000) | 289.8% |
| Use of goods and services | 6,196,256 | (916,972) | - | 5,279,284 | 1,769,256 | 3,510,028 | 33.5% |
| Transfers to Other Government Units | 54,569,499 | 3,500,000 | - | 58,069,499 | - | 58,069,499 | 0.0% |
| Other grants and transfers | 77,494,658 | 141,219 | - | 77,635,877 | 48,518,689 | 29,117,188 | 62.5% |
| Acquisition of Assets | - | - | - | - | - | - | 0.0% |

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

| | | | | | | | |
|------------------------------|--------------------|------------------|-------------------|--------------------|-------------------|--------------------|--------------|
| Oversight committee expenses | 1,519,602 | - | - | 1,519,602 | - | 1,519,602 | 0.0% |
| Other payments | 2,900,000 | - | - | 2,900,000 | - | 2,900,000 | 0.0% |
| UNALLOCATED FUND | 1,800,000 | - | 10,000,000 | 11,800,000 | - | 11,800,000 | 0.0% |
| TOTAL | 151,960,174 | 1,712,989 | 10,000,000 | 163,673,163 | 61,454,225 | 102,218,938 | 37.5% |

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

Explanatory Notes.

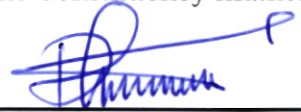
(a) The under absorption in the compensation of employees, committee allowances, use of goods and services, transfers to other government entities and other grants and transfers was caused by the delay in disbursement of funds from the National Treasury. This affected the operations of the constituency.

The changes between the original budget and the final budget is due to the roll over of balances brought forward. The roll over of balances is from the opening balance and funds that had not been disbursed to the constituency from the previous years.


| RECONCILIATION OF SUMMARY STATEMENT OF APPROPRIATION TO STATEMENT OF ASSETS AND LIABILITIES | |
|--|---------------|
| Description | Amount |
| Budget utilisation difference totals | 102,218,938 |
| Less undisbursed funds receivable from the Board as at 30th June 2023 | 89,960,174 |
| | 12,258,764 |
| Add Accounts payable | 0 |
| Less Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the FY 2022/2023 | 12,258,764 |

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

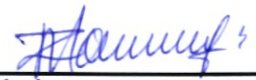
The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:



Fund Account Manager
Name: Rhoda Ochieng



National Sub-County Accountant
Name: DOMINIC OTIENDO
ICPAK M/No: 12575



Chairman NG-CDF Committee
Name: RAPHAEL MWANGI

FUND ACCOUNT MANAGER
NYARIBARI CHACHE CONSTITUENCY - NG-CDF
29 APR 2024
P. O. Box 78 - 40212
KEUMBU

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| | Kshs | | | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 3,356,160 | 88,742.00 | | 3,444,902 | 2,401,280 | 1,043,622 |
| 1.2 Committee allowances | 2,148,000 | (500,000.00) | | 1,648,000 | 3,220,000 | (1,572,000) |
| 1.3 Use of goods and services | 3,613,450 | (666,972.00) | | 2,946,478 | 1,509,256 | 1,437,222 |
| Total | 9,117,610 | (1,078,230) | - | 8,039,380 | 7,130,536 | 908,844 |
| 2.0 Monitoring and evaluation | | | | | | - |
| 2.1 Capacity building | 1,400,000 | (250,000.00) | | 1,150,000 | 260,000 | 890,000 |
| 2.2 Committee allowances | 1,976,000 | (600,000.00) | | 1,376,000 | 5,545,000 | (4,169,000) |
| 2.3 Use of goods and services | 1,182,805 | | | 1,182,805 | | 1,182,805 |
| Total | 4,558,805 | (850,000) | - | 3,708,805 | 5,805,000 | (2,096,195) |
| 3.0 Emergency | | | | | | |
| 3.1 Primary Schools | 7,636,190 | | | 7,636,190 | | 6,185,190 |
| RIONDOGA PRIMARY | | | | | 462,000 | |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| MATUNWA PRIMARY | | | | | 487,000 | |
| NYOSIA DOK PRIMARY | | | | | 502,000 | |
| 3.2 Secondary schools | | | | - | | - |
| 3.3 Tertiary institutions | | | | - | | - |
| 3.4 Security projects | | | | - | | - |
| 3.5 Unutilised | | | | - | | - |
| Total | 7,636,190 | - | - | 7,636,190 | 1,451,000 | 6,185,190 |
| 4.0 Bursary and Social Security | | | | - | | |
| 4.1 Secondary Schools | 12,186,061 | | | 12,186,061 | 11,308,700 | 877,361 |
| 4.2 Tertiary Institutions | 35,000,000 | 141,219.00 | | 35,141,219 | 35,758,989 | (617,770) |
| 4.3 Social Security | 4,500,000 | | | 4,500,000 | | 4,500,000 |
| 4.4 Special Needs | | | | - | - | |
| Total | 51,686,061 | 141,219 | - | 51,827,280 | 47,067,689 | 4,759,591 |
| 5.0 Sports | | | | - | | - |
| Constituency sports tournamnet | 2,689,203 | | | 2,689,203 | | 2,689,203 |
| Regional sports torunament | 350,000 | | | 350,000 | | 350,000 |
| Total | 3,039,203 | - | - | 3,039,203 | - | 3,039,203 |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|-------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| 6.0 Environment | | | | | | |
| Riondonga primary school | 400,000 | | | 400,000 | | 400,000 |
| Nyansira secondary school | 400,000 | | | 400,000 | | 400,000 |
| Masongo secondary school | 400,000 | | | 400,000 | | 400,000 |
| Nyamware primary school | 163,069 | | | 163,069 | | 163,069 |
| Iberia primary school | 163,069 | | | 163,069 | | 163,069 |
| Nyansancha primary school | 163,069 | | | 163,069 | | 163,069 |
| | | | | - | | - |
| | | | | - | | - |
| | | | | - | | - |
| Total | 1,689,206 | - | - | 1,689,206 | - | 1,689,206 |
| 7.0 Primary Schools Projects | | | | | | |
| Biombe primary school | 600,000.00 | | | 600,000 | | 600,000 |
| Taracha primary school | 400,000.00 | | | 400,000 | | 400,000 |
| Kiamabundu primary school | 4,920,431 | | | 4,920,431 | | 4,920,431 |
| Otamba primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|----------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| Chirichiro primary school | 400,000 | | | 400,000 | | 400,000 |
| Rikendo primary school | 400,000 | | | 400,000 | | 400,000 |
| Nyakebako primary school | 700,000 | | | 700,000 | | 700,000 |
| Irungu primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| Nyamecheo primary school | 400,000 | | | 400,000 | | 400,000 |
| gesere primary school | 600,000 | | | 600,000 | | 600,000 |
| Ritaro primary school | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Eremo primary school | 400,000 | | | 400,000 | | 400,000 |
| Amariba primary school | 400,000 | | | 400,000 | | 400,000 |
| Getungurumu primary school | 400,000 | | | 400,000 | | 400,000 |
| Riabamanyi primary school | 1,400,000 | | | 1,400,000 | | 1,400,000 |
| Nyamage primary school | 400,000 | | | 400,000 | | 400,000 |
| Esamba primary school | 1,400,000 | | | 1,400,000 | | 1,400,000 |
| Kari DEB primary school | | | | | | |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|---------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| | 1,400,000 | | | 1,400,000 | | 1,400,000 |
| Nyaguta primary school | 1,363,068 | | | 1,363,068 | | 1,363,068 |
| Rianyamwamu primary school | 1,400,000 | | | 1,400,000 | | 1,400,000 |
| Nyabiuto primary school | 1,400,000 | | | 1,400,000 | | 1,400,000 |
| Monuri primary school | 400,000 | | | 400,000 | | 400,000 |
| Nyatara primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| Ibeno mission primary school | 400,000 | | | 400,000 | | 400,000 |
| Inani primary school | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| | | | | - | | - |
| Total | 24,283,499 | - | - | 24,283,499 | - | 24,283,499 |
| 8.0 Secondary Schools Projects | | | | | | - |
| Irondi secondary school | 3,000,000.00 | | | 3,000,000 | | 3,000,000 |
| Nyanchwa girls high school | 3,000,000.00 | | | 3,000,000 | | 3,000,000 |
| Kiamabundu secondary schoool | 600,000.00 | | | 600,000 | | 600,000 |
| Kabosi secondary school | | | | | | |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| | 400,000 | | | 400,000 | | 400,000 |
| Riodonga secondary school | 5,000,000 | | | 5,000,000 | | 5,000,000 |
| Nyonsia secondary school | 3,000,000 | | | 3,000,000 | | 3,000,000 |
| Nyamemiso secondary school | 1,400,000 | | | 1,400,000 | | 1,400,000 |
| Our lady of victory Nyabiosi secondary school | 1,600,000 | | | 1,600,000 | | 1,600,000 |
| Amariba secondary school | 2,080,000 | | | 2,080,000 | | 2,080,000 |
| Rikendo secondary school | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Boronyi secondary school | 3,400,000 | | | 3,400,000 | | 3,400,000 |
| Nyaguta secondary school | 1,200,000 | | | 1,200,000 | | 1,200,000 |
| Nyaguta secondary school | 1,050,000 | | | 1,050,000 | | 1,050,000 |
| Nyanguru secondary school | 3,456,000 | | | 3,456,000 | | 3,456,000 |
| | | | | - | | - |
| Total | 30,286,000 | - | - | 30,286,000 | - | 30,286,000 |
| 9.0 Tertiary institutions Projects | | | | - | | - |
| Ibeno KMTC | | | | | | |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|-----------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| | | 3,500,000.00 | | 3,500,000 | | 3,500,000 |
| | | | | - | | |
| | | | | - | | |
| | | | | - | | - |
| Total | - | 3,500,000 | - | 3,500,000 | - | 3,500,000 |
| 10.0 Security Projects | | | | - | | - |
| Kionganyo sub chief office | 1,246,998.36 | | | 1,246,998 | | 1,246,998 |
| Kisii Township sub chief's office | 1,246,998 | | | 1,246,998 | | 1,246,998 |
| Kegati administration police line | 850,000 | | | 850,000 | | 850,000 |
| Kiogoro police post | 6,200,000 | | | 6,200,000 | | 6,200,000 |
| Keumbu police post | 3,900,000 | | | 3,900,000 | | 3,900,000 |
| | | | | - | | - |
| | | | | - | | - |
| Total | 13,443,997 | - | - | 13,443,997 | - | 13,443,997 |
| 11.0 Acquisition of assets | | | | - | | - |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| | - | | | - | - | - |
| | - | | | - | - | - |
| | - | | | - | - | - |
| | - | | | - | - | - |
| Total | - | | | - | - | - |
| 12.0 Oversight committee expenses | | | | - | | - |
| COC | 1,519,602 | | | 1,519,601.74 | | 1,519,601.74 |
| | | | | - | | - |
| | | | | - | | - |
| | | | | - | | - |
| | | | | - | | - |
| | | | | - | | - |
| | | | | - | | - |
| Total | 1,519,602 | - | - | 1,519,602 | - | 1,519,602 |
| 13.0 Other payments | | | | | | |
| Strategic plan | 2,900,000 | | | 2,900,000 | | 2,900,000 |
| | | | | | | |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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) |
|------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | |
| | 2022-2023 | | | 2022-2023 | 30/06/2023 | |
| | | | | | | |
| | | | | | | |
| Total | 2,900,000 | - | - | 2,900,000 | - | 2,900,000 |
| | | | | | | |
| 14.0 unallocated fund | | | | | | |
| Unapproved projects | 1,800,000 | | 10,000,000 | 11,800,000 | | 11,800,000 |
| AIA | | | | | | - |
| PMC savings | | | | | | |
| Total | 1,800,000 | - | 10,000,000 | 11,800,000 | - | 11,800,000 |
| | 151,960,174 | 1,712,989 | 10,000,000 | 163,673,163 | 61,454,225 | 102,218,938 |

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 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.

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2022-2023 | 2021-2022 |
|--------------------|----------------------|--------------------|
| | Kshs | Kshs |
| Normal Allocation | | |
| AIE NO. B105256 | | 34,188,879 |
| AIE NO. B105543 | | 68,000,000 |
| AIE NO. B105894 | | 10,000,000 |
| AIE NO. B128669 | | 16,000,000 |
| AIE NO. B128979 | | 26,000,000 |
| AIE NO. B154176 | | 17,088,879 |
| | | |
| AIE NO. B185221 | 7,000,000.00 | |
| AIE NO. B206073 | 5,000,000.00 | |
| AIE NO. B185823 | 21,000,000.00 | |
| AIE NO. B205568 | 12,000,000.00 | |
| AIE NO. B205865 | 12,000,000.00 | |
| AIE NO. B207627 | 15,000,000.00 | |
| | | |
| | | |
| TOTAL | 72,000,000.00 | 171,277,758 |

2. Proceeds From Sale of Assets

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|--|--------------------------|---------------------------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | | |
| Receipts from sale of office and general equipment | | |
| Receipts from the Sale Plant Machinery and Equipment | | |
| Others (specify) | | |
| Total | - | - |

3. Other Receipts

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|---|--------------------------|---------------------------|
| | Kshs | Kshs |
| Interest Received | | |
| Rents | | |
| Receipts from sale of tender documents | | |
| Hire of plant/equipment/facilities | | |
| Other Receipts Not Classified Elsewhere | | |
| Total | - | - |

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

| Description | 2022-2023 | 2021-2022 |
|---|---------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 2,171,720.00 | 3,517,261 |
| Personal allowances paid as part of salary | | |
| House allowance | - | - |
| Transport allowance | - | - |
| Leave allowance | - | - |
| Gratuity-contractual employees | - | - |
| Employer Contributions Compulsory national social security schemes | 229,560.00 | 740,280 |
| TOTAL | 2,401,280.00 | 4,257,541 |

5. Committee Expenses

| | 2022-2023 | 2021-2022 |
|--------------------------|---------------------|---------------------|
| Sitting allowance | 3,220,000.00 | 2,910,000 |
| Other committee expenses | 5,545,000.00 | 2,650,000 |
| | | |
| TOTAL | 8,765,000.00 | 5,560,000.00 |

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

6. Use of Goods and services

| Description | 2022-2023 | 2021-2022 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 165,978.00 | - |
| Communication, supplies and services | - | 71,031.00 |
| Domestic travel and subsistence | - | 450,000.00 |
| Printing, advertising and information supplies & services | - | - |
| Rentals of produced assets | - | - |
| Training expenses | 260,000.00 | 982,107.00 |
| Hospitality supplies and services | - | 100,000.00 |
| Insurance costs | - | 300,000.00 |
| Specialised materials and services | - | - |
| Office and general supplies and services | 264,500.00 | 600,000.00 |
| Fuel , oil & lubricants | 500,000.00 | 1,200,000.00 |
| Other operating expenses | 420,000.00 | 1,650,000.00 |
| Bank Charges | 158,778.05 | - |
| Security operations | - | - |
| Routine maintenance - vehicles and other transport equipment | - | 394,058.00 |
| Routine maintenance- other assets | - | - |
| TOTAL | 1,769,256.05 | 5,747,196.00 |

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

| Description | 2022-2023 | 2021-2022 |
|------------------------------------|-----------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | - | 41,045,982 |
| Transfers to Secondary Schools | - | 33,160,444 |
| Transfers to Tertiary Institutions | - | 13,688,879 |
| TOTAL | - | 87,895,305 |

8. Other Grants and Other transfers

| Description | 2022-2023 | 2021-2022 |
|---|----------------------|-------------------|
| | Kshs | Kshs |
| Bursary - Secondary (see attached list) | 11,308,700.00 | 8,000,000 |
| Bursary -Tertiary (see attached list) | 35,758,989.00 | 23,069,360 |
| Bursary- Special Schools | - | - |
| Mocks & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | 4,000,000 |
| Security Projects (see attached list) | - | 36,400,000 |
| Sports Projects (see attached list) | - | 2,741,778 |
| Environment Projects (see attached list) | - | 1,962,400 |
| Emergency Projects (see attached list) | 1,451,000.00 | 16,374,000 |
| Roads Projects | - | - |
| TOTAL | 48,518,689.00 | 92,547,538 |

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

| Non Financial Assets | 2022-2023 | 2021-2022 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | 5,000,000.00 |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | | |
| Purchase of office furniture and 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 Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | | |
| TOTAL | - | 5,000,000 |

10. Oversight Committee Expenses

| | 2022-2023 | 2021-2022 |
|-----------------------|------------------|------------------|
| Description | Kshs | Kshs |
| COC Members allowance | - | - |
| Other COC expenses | - | - |
| TOTAL | - | - |

11. Other Payments

| Description | | |
|--------------------|---|------------------|
| Strategic Plan | - | - |
| ICT Hubs | - | 1,169,250 |
| | | - |
| TOTAL | - | 1,169,250 |

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

12. Cash Book Bank Balance

| 12A: Bank Balances (cash book bank balance) | | |
|--|-------------------------|--|
| Name of Bank, Account No. & currency | 2022-2023 | 2021-2022 |
| | Kshs (30/6/2023) | Kshs (30/6/2022) |
| <i>Kenya Commercial Bank, A/C no , Branch . (main account)</i> | 12,258,764 | 1,712,989 |
| | - | |
| | - | |
| TOTAL | 12,258,764 | 1,712,989 |
| 12B: CASH IN HAND) | | |
| | 2022-2023 | 2021-2022 |
| | Kshs (30/6/2023) | Kshs (30/6/2022) |
| Location 1 | - | |
| Location 2 | - | |
| Location 3 | - | |
| Other receipts (specify) | - | |
| TOTAL | - | |
| | | <i>[Provide cash count certificates for each location]</i> |

13. Outstanding Imprests

| 13. Outstanding Imprests | | | | |
|--------------------------|-----------------|---|---|---|
| <i>Name of Officer</i> | <i>dd/mm/yy</i> | | | |
| <i>Name of Officer</i> | <i>dd/mm/yy</i> | | | |
| <i>Name of Officer</i> | <i>dd/mm/yy</i> | | | |
| <i>Name of Officer</i> | <i>dd/mm/yy</i> | | | |
| <i>Name of Officer</i> | <i>dd/mm/yy</i> | | | |
| <i>Name of Officer</i> | <i>dd/mm/yy</i> | | | |
| Total | | - | - | - |

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

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) | | |
| Retention held during the year (B) | | |
| Retention paid during the Year (C) | | |
| Closing Retention as at 30 th June D= A+B-C | - | - |

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

15. Fund Balance B/F

| | (1st July 2022) | (1st July 2021) |
|------------------------------|-----------------------------------|-----------------------------------|
| | Kshs | Kshs |
| Bank accounts | 1,712,989 | 32,612,061 |
| Cash in hand | | |
| Imprest | 1,712,989 | 32,612,061 |
| Total | | |
| Less | | |
| Payables: - Retention | | |
| Payables – Gratuity | | |
| Fund Balance Brought Forward | 1,712,989 | 32,612,061 |

[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 | | | |
| Cash in hand | | | |
| Accounts Payables | | | |
| Receivables | | | |
| Others (<i>specify</i>) | | | |
| Total | - | - | - |

** 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) | | |
| Imprest issued during the year (B) | | |
| Imprest surrendered during the Year (C) | | |
| closing accounts in account receivables D= A+B-C | | |
| Net changes in accounts Receivables D - A | - | - |

18. Changes In Accounts Payable – Deposits and Retentions

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

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

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

| | <i>2022-2023</i> | <i>2021-2022</i> |
|---|--------------------|---------------------|
| | Kshs | Kshs |
| Compensation of employees | 1,043,622 | 88,742 |
| Committee expense | (5,741,000) | (1,100,000) |
| Use of goods and services | 3,510,028 | (916,972) |
| Amounts due to other Government entities (see attached list) | 58,069,499 | 3,500,000 |
| Amounts due to other grants and other transfers (see attached list) | 29,117,188 | 141,219 |
| Acquisition of assets | - | - |
| Oversight Committee Expenses | 1,519,602 | - |
| Other Payments (<i>specify</i>) | 2,900,000 | - |
| Funds pending approval | 11,800,000 | - |
| Total | 102,218,938 | 1,712,989.00 |

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

18.4: PMC account balances (See Annex 5)

| | <i>2022-2023</i> | <i>2021-2022</i> |
|--|------------------|------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 32,644 | 6,680 |
| Total | 32,644 | 6,680 |

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 | | | | | |

Annex 2 - Analysis of Pending Staff Payables

| Name of Staff | Designation | Date employed | Outstanding Balance 30 th June 20xx | Comments |
|---------------|-------------|---------------|---|----------|
| NG-CDFC Staff | | | | |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| Sub-Total | | | | |
| Grand Total | | | | |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance 2022-2023 | Outstanding Balance 2021-2022 |
|---|-------------------------------|----------------------------------|----------------------------------|
| Compensation of employees | | 1,043,622 | |
| Use of goods & services | | (2,230,972) | |
| Amounts due to other Government entities | | | |
| Biombe primary school | Primary schools | 600,000 | |
| Taracha primary school | Primary schools | 400,000 | |
| Kiamabundu primary school | Primary schools | 4,920,431 | |
| Otamba primary school | Primary schools | 1,000,000 | |
| Chirichiro primary school | Primary schools | 400,000 | |
| Rikendo primary school | Primary schools | 400,000 | |
| Nyakebako primary school | Primary schools | 700,000 | |
| Irungu primary school | Primary schools | 1,000,000 | |
| Nyamecheo primary school | Primary schools | 400,000 | |
| gesere primary school | Primary schools | 600,000 | |
| Ritaro primary school | Primary schools | 1,100,000 | |
| Eremo primary school | Primary schools | 400,000 | |
| Amariba primary school | Primary schools | 400,000 | |
| Getungurumu primary school | Primary schools | 400,000 | |
| Riabamanyi primary school | Primary schools | 1,400,000 | |

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

| | | | |
|---|---------------------------|-----------|--|
| Nyamage primary school | Primary schools | 400,000 | |
| Esamba primary school | Primary schools | 1,400,000 | |
| Kari DEB primary school | Primary schools | 1,400,000 | |
| Nyaguta primary school | Primary schools | 1,363,068 | |
| Rianyamwamu primary school | Primary schools | 1,400,000 | |
| Nyabiuto primary school | Primary schools | 1,400,000 | |
| Monuri primary school | Primary schools | 400,000 | |
| Nyataro primary school | Primary schools | 1,000,000 | |
| Ibeno mission primary school | Primary schools | 400,000 | |
| Inani primary school | Primary schools | 1,000,000 | |
| | | | |
| Irondi secondary school | Secondary school projects | 3,000,000 | |
| Nyanchwa girls high school | Secondary school projects | 3,000,000 | |
| Kiamabundu secondary school | Secondary school projects | 600,000 | |
| Kabosi secondary school | Secondary school projects | 400,000 | |
| Riodonga secondary school | Secondary school projects | 5,000,000 | |
| Nyonsia secondary school | Secondary school projects | 3,000,000 | |
| Nyamemiso secondary school | Secondary school projects | 1,400,000 | |
| Our lady of victory Nyabiosi secondary school | Secondary school projects | 1,600,000 | |
| Amariba secondary school | Secondary school projects | 2,080,000 | |

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

| | | | |
|--|-------------------------------|-------------------|--|
| Rikendo secondary school | Secondary school projects | 1,100,000 | |
| Boronyi secondary school | Secondary school projects | 3,400,000 | |
| Nyaguta secondary school | Secondary school projects | 1,200,000 | |
| Nyaguta secondary school | Secondary school projects | 1,050,000 | |
| Nyanguru secondary school | Secondary school projects | 3,456,000 | |
| | | | |
| Ibeno KMTC | Tertiary institution projects | 3,500,000 | |
| | | | |
| Sub-Total | | 58,069,499 | |
| Amounts due to other grants and other transfers | | | |
| Bursary - Secondary | | 877,361 | |
| Bursary -Tertiary | | (617,770) | |
| Bursary- Special Schools | | 4,500,000 | |
| Mocks & CAT | | | |
| Social Security programmes (NHIF) | | | |
| Security Projects | | | |
| Kionganyo sub chief office | | 1,246,998 | |
| Kisii Township sub chief's office | | 1,246,998 | |
| Kegati adminstration police line | | 850,000 | |
| Kiogoro police post | | 6,200,000 | |
| Keumbu police post | | 3,900,000 | |

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) At Year End |
|--|---|---|---|---|
| Land | | | | |
| Buildings and structures | 22,096,672 | | | 22,096,672 |
| Transport equipment | 6,500,000 | | | 6,500,000 |
| Office equipment, furniture and fittings | 5,153,000 | | | 5,153,000 |
| ICT Equipment, Software and Other ICT Assets | 382,000 | | | 382,000 |
| Other Machinery and Equipment | 7,800 | | | 7,800 |
| Heritage and cultural assets | | | | |
| Intangible assets | | | | |
| Total | 34,139,472 | | | 34,139,472 |

NYARIBARI CHACHE Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 5 –PMC Bank Balances As At 30th June 2023

| PMC | Bank | Account number | DATE A/C OPENED | Bank Balance 2022/2023 | Bank Balance 2021/2022 |
|-------------------------------|---------------|----------------|-----------------|------------------------|------------------------|
| MATUNWA PRIMARY SCHOOL | Equity | O510278749791 | 03/03/2018 | 1,200 | - |
| CHIRENGE PRIMARY SCHOOL | Equity | O1025035365300 | 14/04/2016 | 234 | - |
| AMASAGO PRIMARY SCHOOL | Equity | O510278740424 | 17/05/2017 | 138 | 800 |
| BORONYI PRIMARY SCHOOL | Co-operative | O1141017692300 | 22/02/2015 | 876 | - |
| RIANGABI PRIMARY SCHOOL | Equity | O510278755895 | 12/11/2016 | 314 | - |
| GETUNGURUMU PRIMARY SCHOOL | Co-operative | O1141017521400 | 02/11/2017 | 1,982 | - |
| NYABIUTO PRIMARY SCHOOL | Equity | O510279793417 | 10/01/2018 | 456 | - |
| NYAMAGE PRIMARY SCHOOL | Equity | O510279724193 | 23/08/2017 | 1,256 | - |
| IBENO MISSION PRIMARY SCHOOL | KCB | 1135507392 | 21/11/2015 | 976 | - |
| NYAMECHEO PRIMARY SCHOOL | Equity | O510278755891 | 01/10/2019 | 1,246 | - |
| KERERA CENTRAL PRIMARY SCHOOL | Equity | O510279662374 | 02/03/2020 | 678 | - |
| KABWORI PRIMARY SCHOOL | Equity | O510278749786 | 15/07/2018 | 2,100 | 3,202 |
| INANI SDA PRIMARY SCHOOL | Equity | O510279576609 | 09/12/2015 | 987 | 2,678 |
| RIAMOKWOBE PRIMARY SCHOOL | Co-operative | O1141017682400 | 11/06/2021 | 2,982 | - |
| NYABORIBONGE PRIMARY SCHOOL | KCB | 1135507362 | 06/02/2018 | 213 | - |
| CHIRENGE PRIMARY SCHOOL | Equity | O510279576532 | 08/09/2019 | 422 | - |
| KIONGANYO MILIMANI PRIMARY | Equity | O510279576722 | 04/11/2017 | 289 | - |
| NYAMECHEO PRIMARY | National Bank | O1522215949700 | 13/05/2018 | 780 | - |

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

| PMC | Bank | Account number | DATE A/C OPENED | Bank Balance 2022/2023 | Bank Balance 2021/2022 |
|----------------------------------|---------------|----------------|-----------------|---------------------------|------------------------------|
| NYAURA PRIMARY SCHOOL | Equity | O510279214668 | 29/05/2020 | 982 | |
| NYANCHWA PRIMARY SCHOOL | Equity | O510279214777 | 27/09/2018 | 341 | |
| NYANKO PRIMARY SCHOOL | Equity | 120567256738 | 25/02/2016 | 212 | |
| KABWORI PRIMARY SCHOOL | Equity | O510279576722 | 19/01/2021 | 645 | |
| IBENO COG PRIMARY SCHOOL | Equity | O510273454563 | 14/04/2015 | 1,289 | |
| KARI PRIMARY SCHOOL | Equity | O510279886327 | 06/07/2018 | 1,789 | |
| KIRWA PRIMARY SCHOOL | Equity | O510299626462 | 22/05/2017 | 289 | |
| KEOKE PRIMARY SCHOOL | Equity | O510289718731 | 29/03/2019 | 453 | |
| NYANGURU PRIMARY SCHOOL | Equity | O510279345123 | 02/03/2019 | 213 | |
| KIANATE PRIMARY SCHOOL | Equity | O510279782341 | 15/10/2017 | 1,427 | |
| IBERIA PRIMARY SCHOOL | Equity | O510279345267 | 01/11/2020 | 342 | |
| RITARO PRIMARY SCHOOL | Equity | O510279667890 | 13/02/2018 | 100. | |
| NYAGUTA PRIMARY SCHOOL | Equity | O510279789034 | 10/03/2019 | 285 | |
| AMARIBA SEC SCHOOL | KCB | 1135507632 | 16/07/2015 | 1,236 | |
| MASONGO SEC SCHOOL | KCB | 1135517890 | 30/04/2018 | 564 | |
| OUR LADY OF VICTORY NYABIOSI SEC | National Bank | O1522215876201 | 31/03/2019 | 267 | |
| NYANGURU COG SEC SCHOOL | National Bank | O1522215349800 | 02/03/2020 | 378. | |
| NYANCHWA BOYS HIGH SCHOOL | Equity | O510279789066 | 22/04/2019 | 412 | |
| NYAMEMISO SEC SCHOOL | KCB | 1156355076 | 02/03/2017 | 387 | 101 |

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

| | | | | | |
|---------------------------|---------------|----------------|------------|---------------|--------------|
| NYANKO SEC SCHOOL | KCB | 1135504561 | 16/08/2018 | 756 | |
| RIKENDO SEC SCHOOL | Equity | O510279772346 | 28/04/2021 | 1,894 | |
| OTAMBA GIRLS SEC SCHOOL | Co-operative | O1141018521420 | 23/09/2017 | 672 | |
| NYANCHWA GIRLS SEC SCHOOL | National Bank | O1522215669801 | 27/07/2018 | 562 | |
| NYOSIA SEC SCHOOL | Equity | O510278789037 | 12/06/2019 | 1,378 | |
| TOTAL | | | | 32,644 | 6,680 |

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

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 | Unsupported expenditure on construction of Tuition block | Construction of the Tuition block still ongoing | Not Resolved | 2025/2026 financial year |
| 2.0 | Unsupported Security Project expenditure | Construction of the security projects still ongoing | Not Resolved | 2025/2026 financial year |
| 2.1 | Unlabelled Projects | All the projects have since been labelled | Resolved | Completed |
| 2.3 | <u>Unsatisfactory Implementation of Projects</u> | | | |
| | Kerera Central Primary School | The project is complete and in us | Resolved | Completed |
| | Kabwori Primary school | The Project is incomplete | Unresolved | 2025/2026 financial year |
| | Amariba Secondary School | The project is ongoing | Not Resolved | 2025/2026 financial year |
| | Kionganyo Milimani Primary School | The Project is ongoing | Not Resolved | 2025/2026 financial year |

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

| 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) |
|--|---|--|--------------------------------------|---|
| | Nyabiosi Primary School | Construction of pit latrine is complete however the construction of the classroom is still ongoing | Not Resolved | 2025/2026 financial year |
| | Nyangena DOK Primary School | Construction is complete | Resolved | Complete |
| | Our lady of Victory Nyabiosi Secondary School | Construction is ongoing | Not Resolved | 2025/2026 financial year |
| | Rikendo Secondary School | Construction is ongoing | Not Resolved | 2025/2026 financial year |



Name *Rhoda Ochieng*
Fund Account Manager.

FUND ACCOUNT MANAGER
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29 APR 2024
P. O. Box 78 - 40212
KEUMBU