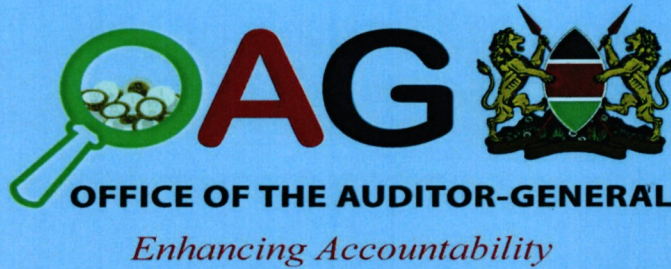


REPUBLIC OF KENYA



REPORT

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ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

THE NATIONAL ASSEMBLY P.O. BOX 30000 NAIROBI	
DATE:	01 DEC 2022 Thursday
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BONCHARI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING	
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***Bonchari Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Bonchari Constituency
National Government Constituencies Development Fund (NGCDF)
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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	FRANCIS ONYANGO
2.	Sub-County Accountant	STEPHEN ORINA
3.	Chairman NGCDFC	JOSEPH SOMONI MOKUA
4.	Member NGCDFC	ANTHONY NYAMAO

(d) Fiduciary Oversight Arrangements

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

(e) BONCHARI Constituency NGCDF Headquarters

P.O. Box 1267 – 40200,
KISII
SUNKA CDF Building Building
Kisii – Migori Highway
Suneka, KENYA

(f) BONCHARI Constituency NGCDF Contacts

Telephone: (254) 712755708
E-mail: cdFBonchari@ngcdf.go.ke
Website: www.Bonchari.go.ke

(g) BONCHARI Constituency NGCDF Bankers

EQUITYBank (specify the constituency account banker details)
KisiiBranch
P.o Box2776-40200
KISII

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDF CHAIRMAN'S REPORT

**JOSEPH MOKUA SOMONI –
CHAIRMAN BONCHARI NG-
CDFC**

In 2020-2021 FY Bonchari NG-CDF had a final budget of Kshs. 209,960,506. The constituency utilized Kshs 104, 755,642 out of the Kshs, 152,871,626 that was disbursed from the NG-CDF Board. The 49.9% low utilization of the final budget was occasioned by the by-election in the constituency that affected the absorption rate of the funds.

KEY ACHIEVEMENTS BY NGCDF BONCHARI

Some of the Key achievements of constituency were projects that were ongoing as per the time the constituency held a by-election. They are as shown below;

Fig 1: Construction of 12 classrooms in Bogiakumu Primary School

Bogiakumu primary school had commenced the construction of 1 storey tuition block made of 6 classrooms ground floor and 6 classrooms 1st floor in the year 2012, the project had stalled for quite some time until the financial year 2019/2020 when it was allocated Kshs 2,200,000 to complete the ground floor finishes and in the financial year 2020/2021 we allocated Kshs 4,000,000 to complete the 2nd floor construction.

The project is now complete and in use. It has attracted more students enrolling to the school and we are looking forward for a better performance



Fig 2. Construction storey dormitory at Kiabusura Secondary school

The construction of 2 storey dormitory at Kiabusura Secondary school commenced in the financial year 2019/2020 with an allocation of Kshs 1,500,000. The constituency allocated more funds Kshs6,000,000 in 2020/2021FY to complete the dormitory with 80 student's capacity at ground floor.

The ground floor phase is now complete but project needs more funds to complete the other remaining phases in the 1st and 2nd floor.

*Bonchari Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



EMERGING ISSUES IN BONCHARI CONSTITUENCY

Bonchariconstituencyhad a by-election which was held in May 2021 hence slowed the implementation of the fund as expected.

IMPLEMENTATION CHALLENGES

Bonchari Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

Despite the fact that the financial year 2020-2021 has had a fair share of challenges i.e. the board did not disburse all the funds that were allocated for the year. In addition the constituency had a by-election hence the absorption rate was low.



Signature

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Bonchari Constituency 2018-2022* plan are to:

- a) Improve the operational efficiency and effectiveness;
- b) Strengthen institutional capacity;
- c) Ensure efficient and effective project management;
- d) Enhance good governance; and
- e) Promote effective communication and appropriate partnerships.

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 	In FY 2020/21 -20 classrooms constructed -240 student capacity dormitory constructed - Over 4000 students benefited from bursary
Security	To ensure construction of chief's office	Improved security within the	<ul style="list-style-type: none"> - number of chief's office and police 	In FY 2020/21 -1 chief's office constructed

Bonchari Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021**

	and police stations and security lights	constituency	stations/posts	-1 police station constructed
Environment	To ensure conservation of environment and availability of water	Improved environmental safety and access to water	- number of tanks installed, energy saving jikos	In FY 2020/2021 environment activities were not implemented due to a by-election
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 2020/21 sports activities not conducted due to a by-election
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 2020/21 -28 door latrines constructed that had collapsed

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** BonchariNG-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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environmental policy is the commitment of an organization or government to the laws, regulations and other policy mechanisms concerning environmental issues. Bonchari NG-CDF has drafted an environmental policy on:-

- a) Increasing of the number of tanks purchased and installed in various schools every year.
- b) Ensuring installation of energy saving Jikos in various secondary schools in the constituency

Success of the policy.

Due to continued installation of tanks especially in primary and secondary schools, the water harvesting has been enhanced hence conserving water and reducing erosion. Also it is evident that the installation of energy saving Jikos has reduced the cutting of trees in the constituency.

The communities have been aroused on the need to conserve environment based on the benefits witnessed over time.

Short comings

One of the shortcomings of the environmental policy in Bonchari is sustainability of the projects. Majority of the schools have have not installed gutters in place there the tanks are not still in use.

3. Employee welfare

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

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

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

4. Market place practices-

Bonchari 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 interests

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and 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.

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Bonchari Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Bonchari Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-BONCHARI Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

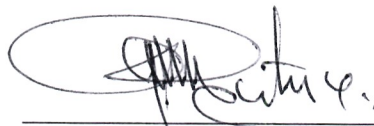
The Accounting Officer in charge of the NGCDF Bonchari Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF-Bonchari Constituency financial statements were approved and signed by the Accounting Officer on 20/06 2021.



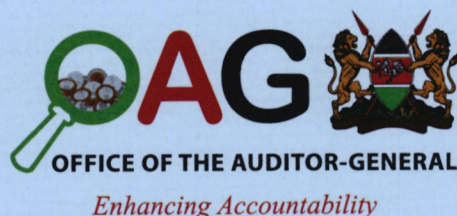
Chairman NGCDF Committee
Name: JOSEPH SOMONI MOKUA



Fund Account Manager
Name: FRANCIS ONYANGO

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BONCHARI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bonchari Constituency set out on pages 16 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Bonchari Constituency for the year ended 30 June 2021

statement 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 National Government Constituencies Development Fund - Bonchari Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services balance of Kshs.7,784,030. The amount includes expenditure on committee allowances of Kshs.3,429,100. However, payments amounting to Kshs.536,100 were not supported by monitoring and evaluation (M&E) reports and minutes of the meetings.

In the circumstances, the propriety of expenditure on committee allowances of Kshs.536,100 could not be confirmed.

2. Under Provision of Gratuity

The statement of assets and liabilities and Note 12B to the financial statements reflect gratuity balance of Kshs.410,155 in respect to provision on gratuity. However, review of gratuity records revealed that calculation of the amount was based on lower monthly rates than the prescribed rate of 15% of the basic salary resulting to an under provision of Kshs.25,045.

In the circumstances, the accuracy of gratuity balance of Kshs.410,155 could not be confirmed.

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

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

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.210,010,006 and Kshs.152,921,126 respectively resulting to an underfunding of Kshs.57,088,880 or 27% of the budget. Similarly, the Fund expended Kshs.104,755,642 against an approved budget of Kshs.210,010,006 resulting to an under expenditure of Kshs.105,254,364 or 50% of the approved budget.

In the circumstances, the under-funding and under-expenditure affected the planned activities and may have impacted negatively on services delivery to the residents of Bonchari Constituency.

2. Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues as provided by the Public Sector Accounting Standards Board templates.

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. Stalled Projects

Review of projects implemented by the Fund revealed the following anomalies.

- i) The statement of receipts and payments and Note 6 to the financial statements reflect transfer to other government units balance of Kshs.72,356,388 which includes transfers to secondary schools amount of Kshs.44,300,000. Review of the records revealed that an amount of Kshs.3,000,000 was disbursed to Ekerubo Secondary School for the construction of a two (2) storey dormitory. The contract price was Kshs.4,844,420 out of which Kshs.2,616,407 has been paid. However, the contract period was not indicated and the project had stalled with the floor tiling, window panes and painting work not undertaken. Further, the contractor was also not on site.
- ii) The statement of receipts and payments and Note 7 to the financial statements reflect other grants and transfers balance of Kshs.21,056,080 which includes expenditure on construction of the Suneka Police Station phase II of Kshs.1,353,435 out of contract sum of Kshs.2,996,852. Review of project files and physical verification in May, 2022 revealed that the contract period was for fourteen (14) weeks starting from 14th January, 2021 to 14 April, 2021. However,

the project was incomplete and internal wall painting, floor finishes and ceramic tiling, ceiling finishes, toilet fittings and plumbing works were outstanding. The project had stalled and contractor was not on site.

In the circumstances, the value for money has not been obtained from the funded projects.

2. Procurement of School Buses

The statement of receipts and payments and Note 6 to the financial statements reflect transfer to other government units balance of Kshs.72,356,388 which includes amount transferred to secondary schools of Kshs.44,300,000. The amount, further includes Kshs.18,000,000 for the co-funding of the purchase of five (5), 51-seater school buses for various schools. However, the tender valuation report and professional opinion were not provided for audit. Regulation 78(2) of the Public Procurement and Asset Disposal Regulations, 2020 requires an evaluation report to be reviewed by the head of the procurement function and be forwarded to the accounting officer together with the professional opinion.

Further, inspection and acceptance committee report was not provided for audit. Section 48 (3)(b) of the Public Procurement and Assets Disposal Act, 2015 states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract.

In addition, contract documents for Botoro and St Theresa Bogiakumu Secondary Schools were not provided for audit contrary to Section 104(d) of the Public Procurement and Assets Disposal, Act 2015 which provides that an accounting officer of a procuring entity shall ensure that the resulting contract is in writing and signed by both parties.

In the circumstances, value for money for the expenditure of Kshs.18,000,000 could not be confirmed,

3. Lack of a Bursary Sub-Committee

The statement of receipts and payments and Note 7 to the financial statements reflect other grants and transfers balance of Kshs.21,562,080 which includes expenditure on bursaries of Kshs.9,447,000. However, appointment letters and minutes for the appointment of bursary sub-committee members were not provided for audit. Further, review of a sample of bursary application forms revealed that applicants were not vetted by the bursary committee. The application forms were not signed by the chairman or the secretary of the committee and they did not have official rubber stamp as prove of vetting.

In addition, the minutes of the vetting committee meetings and the details of the successful applicants were not provided for the audit.

In the circumstances, award of bursary to the needy and deserving applicants could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Maintain Updated Records

Annex 4 to the financial statements reflects fixed asset balance of Kshs.35,805,000. However, the fixed asset register was not updated and did not include value for the assets recorded. Further, the assets register indicate a motor vehicle, registration number GKA 960T as serviceable though the same was grounded. In addition, Management did not provide logbooks for three motor vehicles with registration numbers GKB 800J, GKA 960T and GKA 115T for audit.

In the circumstances, the accuracy of the fixed assets balance of Kshs.35,805,000 could not be confirmed and the assets could be misappropriated due to poor record management and lack of ownership documents contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession.

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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing as applicable, matters related

sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 September, 2022


Bonchari Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2020-2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	150,367,724	71,877,828
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	49,500	134,200
TOTAL RECEIPTS		150,417,224	72,012,028
PAYMENTS			
Compensation of employees	4	3,559,144	2,998,860
Use of goods and services	5	7,784,030	6,335,091
Transfers to Other Government Units	6	72,356,388	37,519,168
Other grants and transfers	7	21,056,080	38,871,606
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		104,755,642	85,724,725
SURPLUS/(DEFICIT)		45,661,582	(13,712,697)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bonchari Constituency financial statements were approved on 30/6/2021 and signed by:


Fund Account Manager
Name: FRANCIS ONYANGO


National Sub-County
Accountant
Name: STEPHEN ORINA

ICPAK M/No: 15252


Chairman NG-CDF Committee


Name: JOSEPH SOMONI
MOKUA


*Bonchari Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	48,575,639	2,020,850
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		48,575,639	2,020,850
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		48,575,639	2,020,850
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	410,155	-
TOTAL FINANCIAL LIABILITES		410,155	-
NET FINANCIAL ASSETS		48,165,484	2,020,850
REPRESENTED BY			
Fund balance b/fwd		2,020,850	15,012,020
Prior year adjustments	14	483,053	721,526
Surplus/Deficit for the year		45,661,426	(13,712,697)
NET FINANCIAL POSITION		48,165,484	2,020,850

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bonchari Constituency financial statements were approved on 30/6/2021 and signed by:


Fund Account Manager
Name: SALOMEMIRUKA


National Sub-County
Accountant
Name: STEPHEN ORINA
ICPAK M/No: 15252



Chairman NG-CDF Committee
Name: JOSEPH SOMONI
MOKUA


*Bonchari Constituency
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STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	150,367,724	71,877,828
Other Receipts	3	49,500	134,200
Total receipts		150,417,224	72,012,028
Payments for operating activities			
Compensation of Employees	4	3,559,144	2,998,860
Use of goods and services	5	7,784,030	6,335,091
Transfers to Other Government Units	6	72,356,388	37,519,168
Other grants and transfers	7	21,056,080	38,871,606
Other Payments	9	-	-
Total payments		104,755,642	(85,724,725)
Total Receipts Less Total Payments		45,661,582	(13,712,697)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	410,155	(484,053)
Prior year adjustments	14	483,053	721,526
		-	-
Net cash flow from operating activities		46,554,790	(13,474,224)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		46,554,790	(13,474,224)
Cash and cash equivalent at BEGINNING of the year		2,020,850	15,495,074
Cash and cash equivalent at END of the year		48,575,639	2,020,850

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bonchari Constituency financial statements were approved on 30 June 2021 and signed by:


Fund Account Manager
Name: FRANCIS ONYANGO


National Sub-County
Accountant
Name: STEPHEN ORINA


Chairman NG-CDF Committee
Name: JOSEPH SOMONI
MOKUA

ICPAK M/No: 15252

*Bonchari Constituency
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IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	A	B	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursemen ts				
RECEIPTS	2020/2021				2020/2021	30/06/2021		
	Kshs				Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	2,503,903	2,503,903	70,367,724	209,960,506	152,871,626	57,088,880	72.8%
Proceeds from Sale of Assets					0	-	-	0.0%
Other Receipts		49,500	49,500		49,500	49,500	-	100.0%
TOTALS	137,088,879	2,553,403	2,553,403	70,367,724	210,010,006	152,921,126	57,088,880	72.8%
PAYMENTS								
Compensation of Employees	4,340,280	191,384	191,384	1,626,943	6,158,607	3,559,144	2,599,463	57.8%
Use of goods and services	7,875,597	39,059	39,059	1,124,394	9,039,050	7,784,030	1,255,020	86.1%
Transfers to Other Government Units	66,527,500	0	0	55,850,000	122,377,500	72,356,388	50,527,500	58.7%
Other grants and transfers	55,345,502	2,139,260	2,139,260	11,766,388	69,251,150	21,056,080	47,688,682	31.1%
Acquisition of Assets	0	0	0	0	0	-	-	-
Other Payments		0	0		0	-	-	-
Funds pending approval**	3,000,000	183,700	183,700		3,183,700			
TOTALS	137,088,879	2,553,403	2,553,403	70,367,724	210,010,006	104,755,642	105,254,365	49.9%

Bonchari Constituency

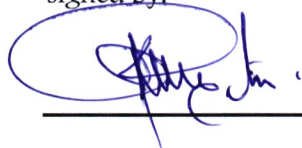
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- i. Compensation of employees is underutilized since the unspent funds is gratuity payable to staff from previous financial years.
- ii. Use of goods and services is underutilized since most of the activities were at stand still due to the by-election
- iii. Transfer to other government units is underutilized since funds have not been disbursed for projects.
- iv. Other grants and transfers are underutilized because funds have not been disbursed by the board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	105,254,365
Less undisbursed funds receivable from the Board as at 30 th June 2021	57,088,880
	48,165,484
Add Accounts payable	410,155
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	48,575,639

The NGCDF-Bonchari Constituency financial statements were approved on 30/6 2021 and signed by:



Fund Account Manager
Name: FRANCIS ONYANGO



National Sub-County Accountant
Name: STEPHEN ORINA

ICPAK M/No: 15252



Chairman NG-CDF Committee

Name: JOSEPH SOMONI MOKUA

**Bonchari Constituency
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X. BUDGET EXECUTION BY SECTORS AND PROJECTS						
Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,340,280	191,384	1,626,943	6,158,607	3,559,144	2,599,463
1.2 Committee allowances	1,367,532			1,367,532	1,375,200	-7,668
1.3 Use of goods and services	2,391,372	39,059		2,430,431	1,650,130	780,301
	8,099,185	230,443	1,626,943	9,956,571	6,584,474	-

**Bonchari Constituency
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2.0 Monitoring and evaluation						-				
2.1 Capacity building	1,160,468		1,124,394		2,284,861	1,893,600		391,261		
2.2 Committee allowances	1,567,766				1,567,766	1,482,600		85,166		
2.3 Use of goods and services	1,388,459				1,388,459	1,382,500		5,959		
	4,116,692	0	1,124,394		5,241,086	4,758,700				
3.0 Emergency										
3.1 Primary Schools	7,192,207				7,192,207	4,460,000		2,732,207		
3.2 Secondary schools										
3.3 Tertiary institutions										
3.4 Security projects										
	7,192,207	0	0		7,192,207	4,460,000		2,732,207		
4.0 Bursary and Social Security										
4.1 Primary Schools										

**Bonchari Constituency
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4.2 Secondary Schools	18,380,178		3,088,000	21,468,178	3,185,000	18,283,178
4.3 Tertiary Institutions	17,000,000	2,139,260	6,422,000	25,561,260	6,262,000	19,299,260
4.4 Universities				-		-
4.5 Social Security	3,600,000		300,000	3,900,000	2,700,000	1,200,000
	38,980,178	2,139,260	9,810,000	50,929,438	12,147,000	38,782,438
5.0 Sports				-		-
5.1	2,600,617		750,000	3,350,617	749,080	2,601,537
				-		-
	2,600,617	0	750,000	3,350,617	749,080	2,601,537
6.0 Environment				-		-
6.1 NyamerakoEkerubo secondary school	235,000			235,000		235,000
6.2 Sigisi Primary school	235,000			235,000		235,000
6.3 Nyangoge Primary school	235,000			235,000		235,000
6.4 MwamisokoPrimary school	235,000			235,000		235,000
6.5 Nyamaya Primary school	235,000			235,000		235,000
6.6 Mosando Secondary school	200,000			200,000		200,000
						-
	1,375,000	0		1,375,000		1,375,000

**Bonchari Constituency
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7.15 Gesero Primary school	5,000,000				5,000,000		5,000,000
7.16 Masagoye primary school	800,000				800,000		800,000
7.17 Riamonting'a Primary school	900,000				900,000		900,000
7.18 Kerina Special School	2,000,000				2,000,000		2,000,000
7.19 Etange Primary school	800,000				800,000		800,000
7.20 Kenyorora Primary school	800,000				800,000		800,000
7.21 Miranga Primary school	600,000				600,000		600,000
7.22 Ebate Primary school	600,000				600,000		600,000
NYAMAYA DOK PRIMARY SCHOOL				2,100,000	2,100,000		-
ORIANGT' I PRIMARY SCHOOL				1,600,000	1,600,000		-
ITIERIO ELCK PRI SCHOOL				1,000,000	1,000,000		-
ST. GABRIEL GENGA DOK PRI				1,600,000	1,600,000		-
KIOGE DEB PRIMARY SCHOOL				800,000	800,000		-
MARINDI DOK PRIMARY SCHOOL				1,000,000	1,000,000		-

Bonchari Constituency
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KEBUTE DOK PRIMARY SCHOOL			300,000	300,000	300,000	300,000	-
SUGUNANA DEB PRIMARY SCHOOL			1,600,000	1,600,000	1,600,000	1,600,000	-
BOGIKUMU DOK PRIMARY SCHOOL			2,200,000	2,200,000	2,200,000	2,200,000	-
SIGISI DOK PRIMARY SCHOOL			1,750,000	1,750,000	1,750,000	1,750,000	-
OMWARI DOK PRIMARY SCHOOL			2,000,000	2,000,000	2,000,000	2,000,000	-
MOGUMO DOK PRIMARY SCHOOL			1,600,000	1,600,000	1,600,000	1,600,000	-
KIRWANDA PRIMARY SCHOOL			506,388	506,388	506,388	506,388	-
	40,127,500	0	18,056,388	58,183,888	28,056,388	30,127,500	
8.0 Secondary Schools Projects (List all the Projects)				-			-
8.1 Kiabusura Secondary school	6,000,000			6,000,000	6,000,000	6,000,000	-
8.2 Suneka Secondary school	3,000,000			3,000,000	3,000,000	3,000,000	-
8.3 Ekerubo Secondary school	3,000,000			3,000,000	3,000,000	3,000,000	-

**Bonchari Constituency
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8.4 Iruma Secondary school	4,000,000				4,000,000			4,000,000
8.5 Mosando Secondary school	2,000,000				2,000,000			2,000,000
8.6 Genga Secondary school	2,800,000				2,800,000			2,800,000
8.7 Nyasagati Secondary school	3,000,000				3,000,000			3,000,000
8.8 Sugunana Secondary School	1,800,000				1,800,000			1,800,000
8.9 Nyabieyo Secondary school	800,000				800,000			800,000
BOTORO SECONDARY SCHOOL				3,600,000	3,600,000		3,600,000	-
ISAMWERA SECONDARY SCHOOL				3,600,000	3,600,000		3,600,000	-
ST. THERESA'S BOGIKUMU SEC SCHOOL				3,600,000	3,600,000		3,600,000	-
BISHOP MUGENDI NYAMOKENYE SEC				3,600,000	3,600,000		3,600,000	-
ST. VINCENT OMWARI SEC SCHOOL				3,600,000	3,600,000		3,600,000	-
ITIBO ELCK BOYS SEC SCHOOL				1,000,000	1,000,000		1,000,000	-
RIANYABARO CENTRE OF EXCELLENCE				1,500,000	1,500,000		1,500,000	-

**Bonchari Constituency
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EKERORE DEB SEC SCHOOL				1,500,000	1,500,000	1,500,000	1,500,000	-
ST. ANN'S NYANGOGGE GIRLS SEC				4,000,000	4,000,000	4,000,000	4,000,000	-
KIABUSURA DOK SEC SCHOOL				1,500,000	1,500,000	1,500,000	1,500,000	-
NYABIMWA MIXED SEC SCHOOL				1,500,000	1,500,000	1,500,000	1,500,000	-
MOSANDO SDA SEC SCHOOL					-	-	-	-
ISAMWERA SECONDARY SCHOOL				2,300,000	2,300,000	2,300,000	2,300,000	-
ST. PETER'S SUNEKA SEC SCHOOL				2,000,000	2,000,000	2,000,000	2,000,000	-
EKERUBO SEC SCHOOL				2,000,000	2,000,000	2,000,000	2,000,000	-
			26,400,000	0	61,700,000	44,300,000	17,400,000	
9.0 Tertiary institutions Projects (List all the Projects)					-	-	-	-
9.1					-	-	-	-
9.2					-	-	-	-
9.3					-	-	-	-
9.4					-	-	-	-

**Bonchari Constituency
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10.0 Security Projects										
10.1 Suneka Police Station	5,197,500		700,000	5,897,500	700,000				5,197,500	
BOMWANCHA CHIEF'S OFFICE			3,000,000	3,000,000	3,000,000					
SUNEKA POLICE STATION										
	5,197,500	0	3,700,000	8,897,500	3,700,000				5,197,500	
11.0 Acquisition of assets										
11.1 Motor Vehicles (including motorbikes)										
11.2 Construction of CDF office										
11.3 Purchase of furniture and equipment										
11.4 Purchase of computers										
11.5 Purchase of land										
12.0 Others										
12.1 Strategic Plan										
12.2 Innovation Hub										
	12.2									

**Bonchari Constituency
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Reports and Financial Statements for The Year Ended June 30, 2021**

Funds pending approval**	3,000,000	183,700		3,183,700	3,183,700
Total	137,088,879	2,553,403	70,367,724	210,010,006	104,755,642
					105,254,365

(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)

***Bonchari Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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.

6. Cash and Cash Equivalents.

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

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

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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.

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 30 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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.

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO: B047116	1		2,277,828
AIE NO: B047271	2		1,600,000
AIE NO: B047373	3		4,000,000
AIE NO: B047679	4		5,000,000
AIE NO: B041258	5		18,000,000
AIE NO: B049236	6		15,000,000
AIE NO: B104248	7		15,000,000
AIE NO: B096537	8		11,000,000
AIE NO: B096936	9	15,000,000	
AIE NO: B104585	10	20,000,000	
AIE NO: A823750	11	1,000,000	
AIE NO: B104793	12	34,367,724	
AIE NO: B104994	13	9,000,000	
AIE NO: B128355	14	12,000,000	
AIE NO: B132100	15	6,000,000	
AIE NO: B138768	16	15,000,000	
AIE NO: B126353	17	18,000,000	
AIE NO: B105198	18	20,000,000	
TOTAL		150,367,724	71,877,828

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-
	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	49,500	134,200
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	49,500	134,200

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,776,383	2,623,084
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	410,155	-
Employer Contributions Compulsory national social security schemes	372,606	375,776
Total	3,559,144	2,998,860

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	40,000	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	64,000	80,000
Domestic travel and subsistence	241,400	-
Printing, advertising and information supplies & services	-	1,550,000
Rentals of produced assets	-	-
Training expenses	853,000	-
Hospitality supplies and services	138,500	-
Other committee expenses	-	-
Committee allowance	3,429,100	1,606,800
Insurance costs	-	-
Specialised materials and services	5,000	-
Office and general supplies and services	1,841,100	1,173,618
Fuel , oil & lubricants	850,000	1,200,000
Other operating expenses	79,000	86,363
Bank service commission and charges	10,580	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	232,350	638,310
Total	7,784,030	6,335,091

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	28,056,388	19,519,168
Transfers to secondary schools (see attached list)	44,300,000	18,000,000
Transfers to tertiary institutions (see attached list)		
TOTAL	72,356,388	37,519,168

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	3,185,000	15,033,000
Bursary – tertiary institutions (see attached list)	6,262,000	9,345,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	900,000
Social Security programmes (NHIF)	2,700,000	
Security projects (see attached list)	3,700,000	2,000,000
Sports projects (see attached list)	749,080	2,174,406
Environment projects (see attached list)		-
Emergency projects (see attached list)	4,460,000	9,419,200
Total	21,562,080	38,871,606

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
A/C no.0510263641594	48,165,484	2,020,850
	-	-
Total	48,165,484	2,020,850
10B: CASH IN HAND		
Location 1	-	-
Total	-	-

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

12A. RETENTION

	2020-2021	2019-2020
	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	-	-

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	410,155	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	410,155	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	2,020,850	15,012,020
Cash in hand		
Imprest		
Total	2,020,850	15,012,020

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance**b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	2,020,580	483,053	2,503,903
Cash in hand	-	-	-
Accounts Payables	-	-	48
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	483,053	483,053

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021	2019-2020
	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	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020– 2021	2019 - 2020
	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	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,599,463	407,461
Use of goods and services	1,255,020	2,621,683
Amounts due to other Government entities (see attached list)	47,527,500	46,910,107
Amounts due to other grants and other transfers (see attached list)	50,688,682	9,703,051
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	3,183,700	
	105,254,365	59,642,302

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	23,052,404	12,699,231
	23,052,404	12,699,231

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	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.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 3 –UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees	Payment of staff salaries and gratuity	2,599,463	407460	
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea	1,255,020	2621683.96	
Amounts due to other Government entities		3,854,483	46910107	
Ekerubo Secondary school	Construction of dormitory	3,000,000		
Iruma Secondary school	Completion of a 2 storey tuition block made up of 9 classrooms. i.e 1 classrooms at 1st floor & 3 classrooms at 2 nd floor (Walling, installation of windows and doors) Tuition block comprises of/ allocate adequate to ensure completion	4,000,000		
Mosando Secondary school	Construction a 40 capacity laboratory with a slab i.e Sub structure and superstructure framework, columns, beams,	2,000,000		
Genga Secondary school	Construction of 1 storey 4 classrooms at 1 st floor i.e columns, beams, walling, roofing, doors and windows	2,800,000		

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Nyasagati Secondary school	Additional funds to construction of 2 storey tuition block made up of administration offices (1 staff room and 3 offices), 5 classes at ground floor level. i.e walling, plastering, floor finishes, painting , external finishes and 1st floor column framework	3,000,000		
Sugunana Secondary School	Construction of a 40 capacity Laboratory comprising of a preparation room and equipping. i.e Excavations, foundation, walling,plastering, roofing, installation of doors, windows	1,800,000		
Nyabieyo Secondary school	Construction of 1 classroom to completion	800,000		
Nyangiti Primary School	Construction of 2 classrooms to completion	1,600,000		
Itierio Primary School	Renovation of 4no. classrooms to completion i.e Refurbishment of the existing structure, change of roof, repair of walls and floors with and including replacement of doors windows and window panes, painting and labelling	1,200,000		
Rianyabaro primary school	Construction of 1 classroom to completion @ Kshs 800,000 and construction of 4 pit latrine to completion @Kshs 400,000.00	1,200,000		
Kebute primary school	Construction of 1 classroom to completion	800,000		
Ekerubo primary school	Construction of 2 classrooms with a slab to completion .	3,727,500		

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Riaryapara primary school	Renovation of 4 classrooms to completion i.e roofing, floor at sub structure level, fixing windows and doors, glazing, painting, external apron, veranda and labelling explain before ngcdf that renovations may differ from one	1,800,000	
Riamaoncha primary school	Renovation of 9No. classrooms to completion i.e roofing (replacement of the old iron sheets)	900,000	
Nyamokenye Primary school	Construction of 4 classrooms with storey foundation i.e Reinforcement in structural concrete work, foundation walling, hardcore filling, columns , beams and slab	5,000,000	
Ekerore Primary school	Construction of 1 classroom to completion	800,000	
Mogoga Primary school	Construction of 1 classroom to completion	800,000	
Bogitaa Primary school	Construction of 1 classroom to completion	800,000	
Gesero Primary school	Construction of 4 classrooms with storey foundation i.e Reinforcement in structural concrete work, foundation walling, hardcore filling, columns , beams and slab	5,000,000	
Masagoye primary school	Construction of 1 classroom to completion	800,000	
Riamonting'a Primary school	Renovation of 2 classrooms to completion. i.e roofing, floor at sub structure level, fixing windows and doors, glazing, painting, external apron, veranda and labelling	900,000	

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Kerina Special School	Completion of a 40 capacity dormitory i.e Internal and external finishes(plastering and painting works), glazing, toilet fitting (5No.) floor screeding, plumbing works and external apron and labelling	2,000,000	
Etange Primary school	Construction of 1 classroom to completion	800,000	
Kenyorora Primary school	Construction of 1 classroom to completion	800,000	
Miranga Primary school	Renovation of 2 classrooms to completion i.e refurbishment of the existing structure, renovation of floors, walls, roof, painting and labelling	600,000	
Ebate Primary school	Renovation of 2 classrooms i.e refurbishment of the existing structure, renovation of floors, walls, roof, painting and labelling	600,000	
Sub-Total		47,527,500	49939251
Amounts due to other grants and other transfers			4803051
Suneka Police Station	Construction of police station administration block on 1st floor made up of 2 cells.....offices, 10 washrooms, 2 staircases i.e introduction of a ramp and 1st floor columns, beams, roofing, walling	5,197,500	
NyamerakoEkerubo secondary school	Purchase of a 10,000Litres water tank @ Kshs 100,000 Construction of a tank base @ Kshs 50,000, installation of pipes and gutters @ Kshs 150,000	235,000	

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Sigisi Primary school	Purchase of a 10,000Litres water tank @ Kshs100,000 Construction of a tank base @ Kshs 50,000, installation of pipes and gutters 4No. classes @ Kshs 85,000.00	235,000	
Nyangoge Primary school	Purchase of a 10,000Litres water tank @ Kshs100,000 Construction of a tank base @ Kshs 50,000, installation of pipes and gutters 4No. classes @ Kshs 85,000.00	235,000	
Mwamisoko Primary school	Purchase of a 10,000Litres water tank @ Kshs100,000 Construction of a tank base @ Kshs 50,000, installation of pipes and gutters 4No. classes @ Kshs 85,000.00	235,000	
Nyamaya Primary school	Purchase of a 10,000Litres water tank @ Kshs100,000 Construction of a tank base @ Kshs 50,000, installation of pipes and gutters 4No. classes @ Kshs 85,000.00	235,000	
Mosando Secondary school	Purchase and installation of 1 energy saving jiko capacity 200ltrs	200,000	
Sports	To carry out a constituency sports tournament where the winning teams will be awarded with balls, uniforms and trophies where facilitation of the tournament @ Kshs 1,500,000 and Purchase of 18balls, 21Uniforms, 3trophies and equipment @ Kshs 1,100,617.44	2,601,537	
Social Security	Payment of NHIF to 600 needy constituents @ Kshs. 3,600,000 whereby each household will be allocated 6,000 annually	1,200,000	
Bursary Secondary Institutions	Payment of bursary to needy students	18,283,178	

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Bursary Tertiary Institutions	Payment of bursary to needy students	19,299,260	
Emergency	To cater for urgent and unforeseen occurrences in the constituency	2,732,207	
Sub-Total		50,688,682	4803051
Acquisition of assets			
Others (specify)			
Sub-Total			
Funds pending approval		3,183,700	
Grand Total		105,254,365	54742302

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	20,000,000.00	-	-	20,000,000.00
Buildings and structures	13,700,000.00	-	-	13,700,000
Transport equipment	2,000,000.00	-	-	2,000,000.00
Office equipment, furniture and fittings	105,000.00	-	-	105,000.00
ICT Equipment, Software and Other ICT Assets		-	-	
Other Machinery and Equipment		-	-	
Heritage and cultural assets				
Intangible assets	-	-	-	-
Total	35,805,000	-	-	35,805,000.00

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
MIRANGA D.O.K PRIMARY SCHOOL	EQUITY	0510270243916	0	76,541
CHISARO D.O.K PRIMARY SCHOOL	EQUITY	0510279005015	0	2,454,701
BITARE S.D.A SEC SCHOOL	EQUITY	0510269952503	0	52,728
ST. RAPHAEL NYANGENA SEC SCHOOL	EQUITY	0510269058593	0	930
BOGITAA E.L.C.K PRIMARY SCHOOL	EQUITY	0510278974966	0	53,497
RIANYABARO PRIMARY	EQUITY	0510278997714		1,647,659
MWAMISOKO PRIMARY SCHOOL	EQUITY	0510272621627		54,284
RIANYAPARA ELCK PRIMARY SCHOOL	EQUITY	0510279793119		1,000,000
NYANGOGGE DOK PRIMARY SCHOOL	EQUITY	0510271346254		1,656,795
SUNKA PRIMARY SCHOOL	EQUITY	0510270164712		4,524
ST. FRANCIS OMWAI D.O.K PRIMARY	EQUITY	510280173557	133,947	-
MOGUMO D.O.K PRIMARY SCHOOL	EQUITY	510209094000	129,162	0
KIRWANDA E.L.C.K PRIMARY SCHOOL	EQUITY	510209952500	2,546,520	40,429
BOTORO MIXED SECONDARY SCHOOL	EQUITY	510209971851	5	60
ISAMWERA MIXED SECONDARY SCHOOL	EQUITY	510260230935	910,491	265,871
ST. THERESA'S BOGIKUMU SECONDARY	EQUITY	510271297104	2,335	2,995
GESERO D.O.K PRIMARY SCHOOL	EQUITY	510273206490	29,719	0
ST. VINCENT OMWARI SECONDARY	EQUITY	510270011540	900,830	1,490
ST. THOMAS AQUINAS NYAMARE DOK	EQUITY	510277150000	959,848	-
MATONGO D.E.B PRIMARY SCHOOL	EQUITY	510201019200	1,200,000	-
NYAKUNG'U DOK PRIMARY SCHOOL	EQUITY	510277505701	1,201,307	3,170,635
NYAMAYA D.O.K. PRIMARY SCHOOL	EQUITY	510277400547	566,170	0
ORIAN' D.O.K PRIMARY SCHOOL	EQUITY	510200121059	1,600,488	-
ITIERIO ELCK MIXED PRIMARY SCHOOL	EQUITY	510271100144	55,807	0
ST.GABRIEL GENGA D.O.K PRIMARY SCHOOL	EQUITY	510278970280	23,521	0

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KIOGE D.E.B. PRIMARY SCHOOL	EQUITY	510279779767	152,962	0
MARINDI D.O.K PRIMARY SCHOOL	EQUITY	510279011136	4,330	0
KEBUTE D.O.K PRIMARY SCHOOL	EQUITY	510269935000	32,437	-
SUGUNANA D.E.B PRIMARY	EQUITY	510209050116	133,913	0
BOGIAKUMU D.O.K PRIMARY SCHOOL	EQUITY	510279758544	1,602,753	69,910
SIGISI D.O.K PRIMARY SCHOOL	EQUITY	510295226570	138,589	0
BISHOP CHARLES MUGENDI NYAMOKENYE SEC.	EQUITY	510209949583	32,656	33,316
ITIBO E.L.C.K BOYS SECONDARY SCHOOL	EQUITY	510272642310	54,046	0
RIANYABARO CENTRE OF EXCEL	EQUITY	510276970635	348,814	0
EKERORE D.E.B. SECONDARY SCHOOL	EQUITY	510280134055	199,197	-
ST.ANN'S NYANGOGI GIRLS SECONDARY SCHOOL	EQUITY	510272620207	1,651,522	0
KIABUSURA D.O.K SECONDARY SCHOOL	EQUITY	510264197023	2,726,101	0
NYABIMWA MIXED SECONDARY SCHOOL	EQUITY	510200154900	167,153	-
ST.PETERS SUNEKA SECONDARY SCHOOL	EQUITY	510280101089	3,392,900	-
EKERUBO SECONDARY SCHOOL	EQUITY	510277596400	383,593	0
SUNEKA POLICE STATION/DIVISION	EQUITY	510270726470	1,741,781	0
NYAMWARI CHIEF'S OFFICE	EQUITY	0510279783882		2,000,000
BOMWANCHA SUBLOCATION ASSISTANT	EQUITY	510278588533	29,511	0
Total			23,052,404	12,699,231

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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)
CDF/2019/2020/(1)	Inaccuracies in financial statements	Some incorrect entries identified that have been since corrected	Resolved	
CDF/2019/2020/(3)	Bank Balances	The two bank balances disclosed during the year under review has since been closed and one operating account to the CDFC transactions existing	Resolved	
CDF/2019/2020/(4)	Non filing of expenditure returns by PMC	The returns not availed during audit was due to the fact that most of the projects were on implementation hence there was information of compiling	Resolved	