

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF BY:

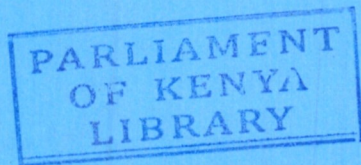
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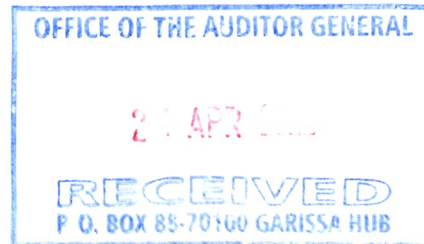
ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
BURA CONSTITUENCY**

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

NATIONAL ASSEMBLY
DATE: 24 NOV 2022
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E. Nginyo



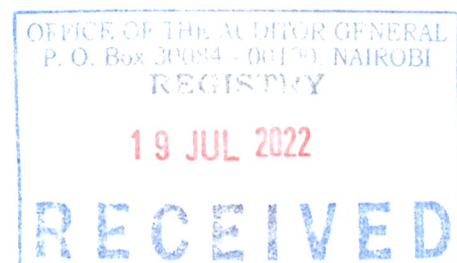


BURA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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)



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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	3-5
II. FORWARD BY THE NG-CDF CHAIRMAN'S REPORT	6-8
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES	9-10
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	11-12
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES	13
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NG-CDF BURA CONSTITUENCY	14
VII. STATEMENT OF RECEIPT AND PAYMENTS	15
VIII. STATEMENT OF ASSET AND LIABILITIES	16
IX. STATEMENT OF CASHFLOW	17
X. SUMMARY STATEMENT OF APPROPRIATION	18-19
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS	20-23
XII. SIGNIFICANT ACCOUNTING POLICIES	24-26
XIII. NOTES TO THE FINANCIAL STATEMENT	27 - 40
XIV. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	41

Bura Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

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

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 Bura 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	Yusuf Dika Wako
2.	Sub-County Accountant	Rueben Mose
3.	Chairman NGCDFC	Dube Masha

(d) Fiduciary Oversight Arrangements

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

P.O. Box 100-70104
Bura Tana,
KENYA.

Bura Constituency

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

(f) Bura Constituency NGCDF Contacts

Telephone: (254) 703 957 387
E-mail: cdfbura@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Bura Constituency NGCDF Bankers

Kenya Commercial Bank (Garissa Branch)
Acc No. 1107773164

(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. FORWARD BY THE CHAIRMAN NG-CDFC CHAIRMAN’S REPORT



I would like to extend my gratitude to Bura constituents for giving me the opportunity to serve in my capacity as the chairperson NG-CDFC. Our agenda is enclaved in the slogan “*maendeleo kwa wote*” as we purpose to deliver improved livelihoods through promoting quality education at primary

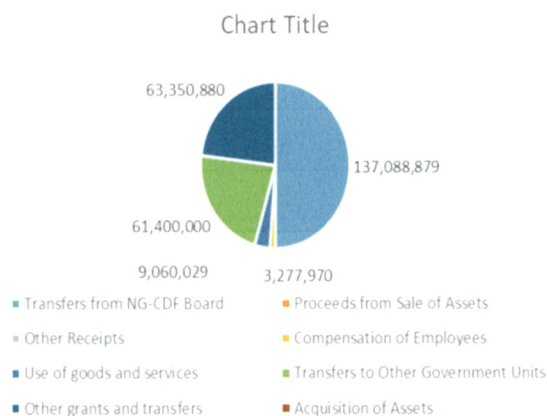
Secondary schools and tertiary institutions. There has also been tremendous increase in bursary allocation, ensuring more students are in schools. We have endeavoured to nature Youth talent by supporting sports through supply of full uniform. The excellent performance can be attributed to tremendous support from the

NG-CDF Board, Member of Parliament and all stakeholders.

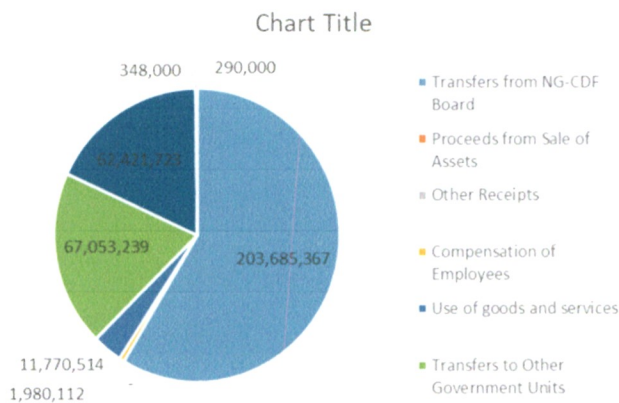
Bura constituency is one of the three constituencies in Tana River county, coast Region. During the financial year 2020/2021 we received Kshs. 151,267,724. Our utilization of funds for the financial year stands at 57.7% of the total budget of Kshs. 137,088,879. The low absorption of funds was due to late disbursement of funds by the NG-CDF Board. The NG-CDF Board should provide funds in time for 100% utilization to be achieved.

The project allocation percentage per sector is as indicated below:-

ORIGINAL BUDGET ALLOCATION



ACTUAL BUDGET ON COMPARISON BASIS



Bura Constituency

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

Achievements

There have been several success stories in this financial year ending June 2021. Project is attributed to the harmonious working relationship amongst the NGCDFC members, staff and technical support from the government officials as well. The synergy has been achieved through continuous training and engagement to promote team work and quality project.

During the financial year 2020/2021 the Constituency realised tremendous improvement in infrastructure across Education Sector. Eighteen (18) new classrooms were constructed and two (2) Administration, one (1) Single Laboratory, Pit Latrines and supply and delivery of several desks. We also responded to a number of Emergency projects.

Below is a sample of projects undertaken during the financial year.



a) Emergency intervention at Mororo Mixed day secondary school.



b) Construction of 2 No. classrooms at Koti primary school.

Challenges

Delay in disbursement of funds from the NC 7 Board has affected timely implementation of projects and absorption of funds allocated during the financial year, in addition insufficient funds for monitoring and evaluation and capacity building of various operatives has impacted negatively on funds administration.

Way forward

In order to improve on timely completion of projects NG-CDF Board should disburse funds quarterly, Allocation for monitoring and evaluation vote should be increased for effective and efficient management of projects. Lastly, Projects should be funded in full to avoid delays in completion.

There has been emerging issues and challenges influencing the implementation of NGCDF Projects all over the constituency. These include;

1. Insecurity- Due to vastness of the constituency we have had a lot of security challenges since the area is prone to attacks by bandits and al-Shabaab militants
2. Poor road network within the constituency was a big challenge to the contractors when it came to ferrying building materials to the various sites.
3. Other issues affecting the project implementation process is the slow pace of the Project Management Committees in filing both financial and narrative reports relating to their NGCDF funded projects. This fact emanates mostly from low literacy levels amongst the PMCs.
4. Water availability was also a challenge to both the contractors as well as the community.
5. Lack of Sub County Procurement officer from the National Treasury

Sign


CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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 Bura *Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) Provide security to the community by constructing administrative offices.
- b) Improve literacy level by issuing bursaries to needy students.
- c) Nurture talents to the upcoming youth talents in the constituency through sport activities.
- d) Improve food security by participating in environmental conservation activities.

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 Program	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	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 20/21 we constructed 20 No. classrooms, 2 No. Administration Blocks and 1 No. laboratory in schools/institutions - Bursary beneficiaries at all levels
Security	To have a reliable and sustainable security.	Improvement of working stations for the administrative officers in the constituency.	- Number of improved police stations and Chief's offices	In FY 2020-2021 we managed to construct Chief's offices in the constituency.
Environment	To ensure environment is conserved in the	Improve sanitation in learning institutions in the	- Number of toilets in the learning	In FY 2020-2021 we managed to construct pit latrines

Bura Constituency

National Government Constituencies Development Fund (NGCDF)

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

	of the constituents.	of talented youth in the constituency.	youth benefiting from the sports fund.	we purchased sports gears for several teams in the constituency.
Disaster Management	To mitigate risk occurrence in the constituency.	Improvement of structures in learning institution.	- Number of schools renovated in the constituency.	In FY 2020-2021 we renovated Mororo Mixed day secondary, Godia primary, Bula Sukele primary and water trucking to various public primary schools.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

- a. **Education and Training:** Bura 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.

2. Environmental performance

Protection of the environment in which we live and operate is part of Bura NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

3. Employee welfare

We invest in providing the best working environment for our employees. Bura 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. Bura constituency invests in capacity building

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-

Bura 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-

Bura 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.

Bura 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.

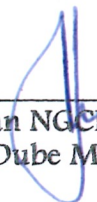
The Accounting Officer in charge of the NGCDF- Bura Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. 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- Bura 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- Bura 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.

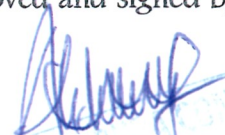
The Accounting Officer in charge of the NGCDF Bura Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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- Bura Constituency financial statements were approved and signed by the Accounting Officer on 18th April 2022.



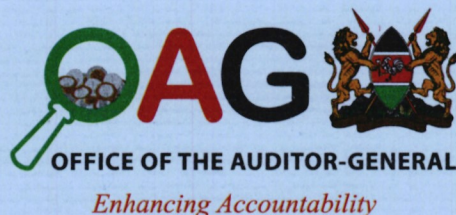
Chairman NGCDF Committee
Name: Dube Masha Boru



Fund Account Manager
Name: Yusuf Dika Wako

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BURA 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 - Bura Constituency set out on pages 15 to 34, which

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

comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 effects of the matter 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 - Bura 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Unaccounted for Bursary Funds

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect Other grants and transfers expenditure of Kshs.62,421,723, which includes bursaries of Kshs.46,060,000 out of which Kshs.9,896,000 was disbursed to various institutions. However, there was no evidence that the bursaries were received, since there were no official receipts or acknowledgement letters from the beneficiary institutions. Further, the bursaries applications register, which records details of the applications received, was not signed by the applicants.

In the circumstances, the validity and accuracy of bursaries amounting to Kshs.9,896,000 disbursed 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 - Bura 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 audit 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 which, 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.249,449,246 and Kshs.203,760,347 respectively, resulting to a budget under-funding of Kshs.45,688,879 representing 18%. Similarly, the Management spent Kshs.143,863,588 against an approved budget of Kshs.249,449,246 resulting to an under absorption of Kshs.105,585,658 representing 42% of the budget.

The budget underfunding and underperformance affected the planned activities, and may have negatively impacted on services to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given satisfactory explanations for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Award of Contract for Supply of Desks

The statement of receipts and payments reflect Transfers to other Government Units expenditure of Kshs.67,053,239, as disclosed in Note 5 of the financial statements out of which Kshs.4,677,027 was incurred on supply and delivery of desks to schools. These were procured through open tender and according to the tender opening minutes, five (5) bidders responded to the request for tender. However, review of tender documents revealed that the successful bidder did not complete the tender form and confidential business questionnaire, contrary to Section 70(1e) of the Public Procurement and Asset Disposal Act, 2015 which requires completion of such tender documents.

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

2. Delay in Project Implementation

A review of the Project Implementation Status Report provided for audit indicated that the Management planned to implement forty (40) projects at a total cost of Kshs.129,529,336 during the year under review. These projects of different categories were at different

completion status, with twenty-three (23) projects completed, ten (10) were on going while seven (7) had not commenced by the time of the audit.

Further, an inspection of a sample of five (5) projects, in April, 2022 revealed that the projects had been completed. However, these projects with total cost of Kshs.10,526,806 had not been put to use and were lying idle at the time of audit.

Failure to use the projects for the intended purposes denied the constituents the benefits envisaged by the implementers of the projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Constituency Oversight Committee

The Management did not establish a Constituency Development Fund Committee, contrary to the provisions of Section 43(1) of the National Government Constituencies Development Act, 2015 which states that there is established a National Government Constituency Development Fund Committee for every constituency.

In the circumstances the Management operations may not have been effective and efficient.

2. Incomplete Fixed Assets Register

As reported in the previous year, according to the summary of fixed assets register at Annex 4, the Fund had fixed assets with a total historical cost of Kshs.25,235,914 as at 30 June, 2021. However, although the Fund maintained a fixed assets register, the same did not contain all information required as per the International Public Sector Accounting Standards (IPSAS) 17 whose minimum requirements are; identification or serial number, acquisition date, accumulated depreciation, net book value and assets tagged with identification codes. The fixed assets register provided for audit disclosed neither the land

title deed number nor an allotment letter for the land where the office of the Fund is located.

In the circumstances, it was not possible to confirm that the reported assets were properly safeguarded.

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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 which 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 Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 July, 2022

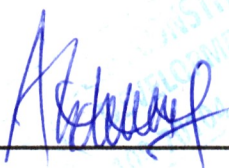
Bura Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

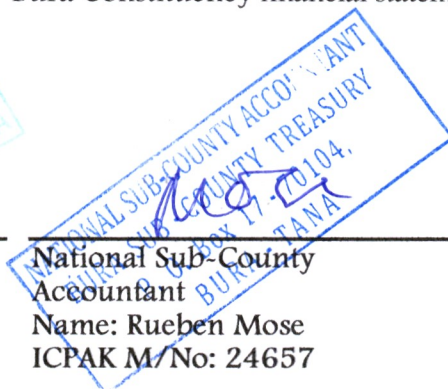
I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	151,267,724	123,040,876
Other Receipts	2	75,000	22,000
TOTAL RECEIPTS		151,342,724	123,062,876
PAYMENTS			
Compensation of employees	3	2,130,226	2,717,039
Use of goods and services	4	11,620,400	7,585,130
Transfers to Other Government Units	5	67,053,239	40,041,214
Other grants and transfers	6	62,421,723	59,184,000
Acquisition of Assets	7	348,000	-
Other Payments	8	290,000	-
TOTAL PAYMENTS		143,863,588	109,527,383
SURPLUS/DEFICIT		7,479,136	13,535,493

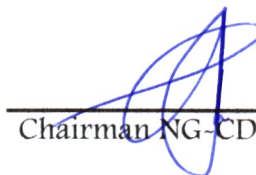
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bura Constituency financial statements were approved on 18th April 2022 and signed by:



Fund Account Manager
 Name: Yusuf Dika



NATIONAL SUB-COUNTY ACCOUNTANT
 RUEBEN MOSE
 ICPAK M/No: 24657



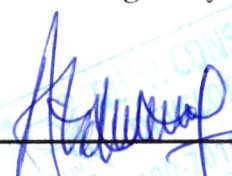
Chairman NG-CDF Committee
 Name: Dube Masha Boru


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


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9A	59,896,780	52,417,643
Cash Balances (cash at hand)		-	-
Total Cash and Cash Equivalents		59,896,780	52,417,643
Accounts Receivable			
Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		59,896,780	52,417,643
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention		-	-
Gratuity		-	-
NET FINANCIAL ASSETS		59,896,780	52,417,643
REPRESENTED BY			
Fund balance b/fwd 1st July...	10	52,417,643	39,205,943
Prior year adjustments			(323,794)
Surplus/Deficit for the year		7,479,136	13,535,493
NET FINANCIAL POSITION		59,896,779	52,417,643

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Bura Constituency financial statements were approved on 18th April 2022 and signed by:


 Fund Account Manager
 Name: Yusuf Dika


 National Sub-County
 Accountant
 Name: Rueben Mose
 ICPAK M/No: 24657


 Chairman NG-CDF Committee
 Name: Dube Masha Boru


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

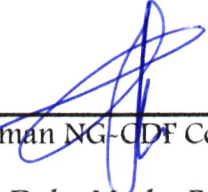
IX . STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	151,267,724	123,040,876
Other Receipts	2	75,000	22,000
		151,342,724	123,062,876
Payments for operating activities			
Compensation of Employees	3	2,130,226	2,717,039
Use of goods and services	4	11,620,400	7,585,130
Transfers to Other Government Units	5	67,053,239	40,041,214
Other grants and transfers	6	62,421,723	59,184,000
Other Payments	8	290,000	-
		143,515,588	109,527,383
Adjusted for:			
Decrease/(Increase) in Accounts receivable		-	-
Increase/(Decrease) in Accounts Payable		-	-
Prior year Adjustments		-	(323,794)
Net Adjustments		-	(323,794)
Net cash flow from operating activities		7,827,136	13,211,699
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	7	(348,000)	-
Net cash flows from Investing Activities		(348,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		7,479,136	13,211,699
Cash and cash equivalent at BEGINNING of the year	10	52,417,643	39,205,943
Cash and cash equivalent at END of the year		59,896,779	52,417,643

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Bura Constituency financial statements were approved on 18th April 2022 and signed by:


 Fund Account Manager
 Name: Yusuf Dika


 NATIONAL SUB-COUNTY ACCOUNTANT
 BURA SUB-COUNTY TREASURY
 P.O. BOX 217-70104
 BURA - TANA
 National Sub-County
 Accountant
 Name: Rueben Mose
 ICPAK M/No: 24657


 Chairman NG-CDF Committee
 Name: Dube Masha Boru

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

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b				
RECEIPTS	Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous years Outstanding Disbursements Kshs	c=a+b Kshs	D Kshs	e=c-d Kshs	f=d/c %
Transfers from NG-CDF Board	137,088,879	52,417,643	59,867,724	249,374,246	203,685,367	45,688,879.21	81.7%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		75,000		75,000	75,000		0.0%
TOTAL RECEIPTS	137,088,879	52,492,643	59,867,724	249,449,246	203,760,367	45,688,879	81.7%
PAYMENTS							
Compensation of Employees	3,277,970	1,853,209		5,131,179	2,130,226	3,000,953	41.5%
Use of goods and services	9,060,029	2,783,132		11,843,161	11,620,400	222,761	98.1%
Transfers to Other Government Units	61,400,000	38,067,027	39,017,504	138,484,531	67,053,239	71,431,292	48.4%
Other grants and transfers	63,350,880	9,366,275	20,552,866	93,270,021	62,421,723	30,848,298	66.9%
Acquisition of Assets		348,000		348,000	348,000	-	100.0%
Other Payments	0		297,354	297,354	290,000	7,354	97.5%
Fund pending approval		75,000		75,000		75,000	0.0%
TOTAL	137,088,879	52,492,643	59,867,724	249,449,246	143,863,588	105,585,658	57.7%

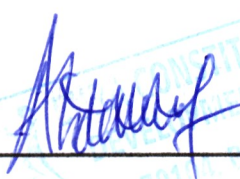
Bura Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

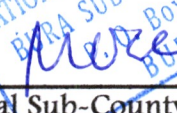
(a) *The under absorption was brought about by disbursement of funds from the NG-CDF Board towards the end of financial year.*

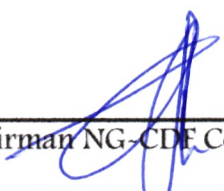
- i. *The underutilization of 41.5% of employee compensation was brought about by gratuity funds remaining in the account.*
- ii. *The underutilization of 48.4% of transfer to other Government Units was brought about by funds released towards the end of financial year.*
- iii. *The underutilization of 66.9% of transfer to other Government Units was brought about by funds released towards the end of financial year.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount(Kshs)
Budget utilization difference totals	105,585,658
Less undisbursed funds receivable from the Board as at 30th June 2021	45,688,879
	59,896,779
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	59,896,779

The NGCDF- Bura Constituency financial statements were approved on 18th April 2022 and signed by:


 Fund Account Manager
 Name: Yusuf Dika


 National Sub-County
 Accountant
 Name: Rueben Mose
 ICPAK M/No: 24657


 Chairman NG-CDF Committee
 Name: Dube Masha Boru

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent								
1.1 Compensation of employees	3,277,970	1,853,209			5,131,179	2,130,226	3,000,953	
1.2 Committee allowances	1,631,890	520,000			2,151,890	2,151,890	0	100
1.3 Use of goods and services	3,315,473	783,132			4,098,605	3,875,844	222,761	98
Total	8,225,333	3,156,341			11,381,674	8,157,960	3,223,714	
2.0 Monitoring and evaluation								
2.1 Capacity building	1,422,173	677,827			2,100,000	2,100,000	0	100
2.2 Committee allowances	1,560,258	500,000			2,060,258	2,060,258	-	100
2.3 Use of goods and services	1,130,235	302,173			1,432,408	1,432,408	(0)	100
Total	4,112,666	1,480,000			5,592,666	5,592,666	0	
3.0 Emergency								
3.1 Primary Schools	7,192,207	1,500,274		4,387,881	13,080,362	11,295,931	1,784,431	86
3.2 Secondary schools						1,777,792	(1,777,792)	-
3.3 Tertiary institutions								-
3.4 Security projects								-
3.5 Unutilised								-
Total	7,192,207	1,500,274		4,387,881	13,080,362	13,073,723	6,639	
4.0 Bursary and Social Security								
4.1 Secondary Schools	17,753,571	1,916,000		4,352,500	24,022,071	22,240,000	1,782,071	93
4.2 Tertiary Institutions	16,073,547	5,950,000		3,114,485	25,138,032	23,820,000	1,318,032	95
4.3 Social Security	5,448,000			5,448,000	10,896,000		10,896,000	-
4.4 Special Needs								
Total	39,275,118	7,866,000		12,914,985	60,056,103	46,060,000	13,996,103	
5.0 Sports								
5.1 Constituency sports	2,741,778				2,741,778	2,730,000	11,778	100
Total	2,741,778				2,741,778	2,730,000	11,778	
6.0 Environment								
6.1 Bula Sukeja Primary School	500,000				500,000		500,000	-
6.2 Dida Fry School	500,000				500,000		500,000	-
6.3 Koti Primary School	1,000,000				1,000,000		1,000,000	-
6.4 Abagala Sec School	500,000				500,000		500,000	-
6.5 Fayya Girls Sec School	241,778				241,778		241,778	-

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

6.4 Singwaya Sec School			300,000	300,000		300,000	-
6.5 Bangale Pry School			400,000	400,000		400,000	-
Total	2,741,778	-	950,000	3,691,778	-	3,691,778	
7.0 Primary Schools Projects							
7.1 Elrar Primary School	2,400,000			2,400,000		2,400,000	-
7.2 Gale Primary School	2,400,000			2,400,000		2,400,000	-
7.3 Koti Primary School	6,000,000			6,000,000		6,000,000	-
7.4 Mororo Primary School	7,500,000			7,500,000		7,500,000	-
7.5 Shikadabu Primary School	3,200,000			3,200,000		3,200,000	-
7.6 Sombo Primary School	2,400,000			2,400,000		2,400,000	-
7.7 Take Primary School	2,400,000			2,400,000		2,400,000	-
7.8 Taleo Primary School	2,400,000			2,400,000		2,400,000	-
7.9 Walesoera Primary School	1,500,000			1,500,000		1,500,000	-
7.91 Walestokocho Primary School	2,400,000			2,400,000		2,400,000	-
7.92 Baleneka Primary School	2,400,000			2,400,000		2,400,000	-
7.93 Bula Sukele Primary School	3,600,000			3,600,000		3,600,000	-
7.1 Maranttu Primary School		2,000,000		2,000,000		2,000,000	100
7.2 Amares Primary School		2,000,000		2,000,000		2,000,000	100
7.3 Sombo Primary School		2,000,000		2,000,000		2,000,000	100
7.4 Hosingo Primary School		2,000,000		2,000,000		2,000,000	100
7.5 Wadesa Primary School		2,000,000		2,000,000		2,000,000	100
7.6 Huruma Primary School		2,500,000		2,500,000		2,500,000	100
7.7 Bullo Banta Primary School		2,000,000		2,000,000		2,000,000	100
7.8 Kuriti Primary School		2,000,000		2,000,000		2,000,000	100
7.91 Baleneka Primary School		2,000,000		2,000,000		2,000,000	100
7.92 Bargale Primary School		2,500,000		2,500,000		2,500,000	100
7.93 Magura rimary School		1,000,000		1,000,000		1,000,000	100
7.94BURA DESKS		4,677,027		4,677,027		0	100
7.1 Maranttu Primary School			390,000	1,390,000		390,000	72
7.2 Baleneka Primary School			462,680	462,680		462,680	100
7.3 Kuriti Primary School			462,680	462,680		462,680	100
7.4 Koti Primary School			462,680	462,680		462,680	100
7.5 Bangale Primary School			1,212,680	1,212,680		1,212,680	100
7.6 Bullo Banta Primary School			462,680	462,680		462,680	100
7.7 Huruma Primary School			1,212,680	1,212,680		1,212,680	100
7.8 Wadesa Primary School			500,000	500,000		500,000	100
7.9 Sombo Primary School			462,680	462,680		462,680	100
7.91 Hosingo Primary School			462,680	462,680		462,680	100
7.92 Hamaresa Primary School			462,680	462,680		462,680	100
7.93 Magura rimary School			1,462,680	1,462,680		1,462,680	100
7.94 Adele Pry School			2,500,000	2,500,000		2,500,000	100
7.94 BURA DESKS			3,000,000	3,000,000		3,000,000	100
7.94 BURA desks 2019-2020							#DIV/0!
7.94 Ali Dhidha			983,300	983,300		983,300	-
7.3 Sombo Pr School			2,000,000	2,000,000		2,000,000	-

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

7.4	Hosingo Primary School			2,000,000	2,000,000			2,000,000	-
7.5	Wadesa Primary School			2,000,000	2,000,000			2,000,000	-
7.6	Hurumta Primary School			2,500,000	2,500,000			2,500,000	-
7.6				38,291	38,291			38,291	-
Total		38,600,000	29,067,027	23,648,391	91,315,418	42,803,827	48,511,591		
8.0 Secondary Schools Projects									
8.1	Abagala Secondary School	2,400,000		2,400,000	2,400,000	-		2,400,000	-
8.2	Charlende Sec School	500,000		500,000	500,000	467,500		32,500	94
8.3	Charlende Sec School	3,500,000		3,500,000	3,500,000			3,500,000	-
8.4	Fayya Boys Secondary School	2,400,000		2,400,000	2,400,000			2,400,000	-
8.5	Fayya Boys Secondary School	500,000		500,000	500,000	-		500,000	-
8.6	Fayya Girls Sec School	1,200,000		1,200,000	1,200,000			1,200,000	-
8.7	Motoro Sec School	1,500,000		1,500,000	1,500,000			1,500,000	-
8.8	Singwaya Secondary School	500,000		500,000	500,000	467,500		32,500	94
8.9	Kora Secondary School	3,500,000		3,500,000	3,500,000			3,500,000	-
8.11	Fayya Girls Sec School		1,000,000	1,000,000	1,000,000			1,000,000	100
8.12	Charlende Sec School		3,000,000	3,000,000	3,000,000			3,000,000	100
8.14	Fayya Girls Secondary School		4,000,000	4,000,000	4,000,000			4,000,000	100
8.15	Sigwaya Secondary School		1,000,000	1,000,000	1,000,000			1,000,000	100
8.16	Fayya Girls Sec School		743,766	743,766	743,766			743,766	100
8.17	Fayya Girls Sec School		41,587	41,587	41,587			41,587	100
8.18	Fayya Girl Sec School		420,360	420,360	420,360			420,360	100
8.19	Fayya Girls Secondary School		3,962,680	3,962,680	3,962,680			3,962,680	100
8.19-1	Fayya Girls Secondary School		462,680	462,680	462,680			462,680	100
8.19-1	Charlende Secondary School		712,680	712,680	712,680			712,680	100
8.19-1	Singwaya Secondary School		2,062,680	2,062,680	2,062,680			2,062,680	100
8.19-1	Abagala Secondary School		2,462,680	2,462,680	2,462,680			2,462,680	100
8.19-1	Motoro Secondary School		2,000,000	2,000,000	2,000,000	1,962,000		38,000	98
8.19-1	Charlende Secondary School		500,000	500,000	500,000			500,000	-
8.19-1	Nanighi Tana Mixed Secondary School		2,000,000	2,000,000	2,000,000			2,000,000	-
8.19-1	Fayya Girls Sec School								#DIV/0!
8.19-1	Charlende Secondary School								#DIV/0!
8.19-1	Ali Dhida					983,300		(983,300)	#DIV/0!
8.19-1	Charlende Secondary School					500,000		(500,000)	#DIV/0!
Total		16,000,000	9,000,000	15,369,113	40,369,113	24,249,413	16,119,700		#DIV/0!
9.0 Tertiary institutions Projects									
	Fayya Technical Vocational College	6,800,000		6,800,000	6,800,000			6,800,000	-
Total		6,800,000	-	-	6,800,000	-	-	6,800,000	-
10.0 Security Projects									
10.1	Asako Police Station	3,500,000		-	3,500,000			3,500,000	

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

10.2 Chiefs Office Bilbil	500,000			500,000	-	500,000	-
10.3 Chiefs Office Bilbil	2,300,000			2,300,000	-	2,300,000	
10.4 Chiefs Office Walestokocha	2,300,000			2,300,000	-	2,300,000	
10.5 Chiefs Office Walestokocha	500,000			500,000	-	500,000	
10.6 Sala Chiefs Office	2,300,000			2,300,000	-	2,300,000	
10.6 Mororo Chiefs Office			2,300,000	2,300,000	-	2,300,000	
10.6 Bura Administration Police line					-		#DIV/0!
10.6 Hosingo Chiefs Office							
Total	11,400,000	-	2,300,000	13,700,000	558,000	(558,000)	#DIV/0!
11.0 Acquisition of assets							
11.1 Motor Vehicles	-			-	-	-	
11.2 Construction of CDF office	-			-	-	-	
11.3 Purchase of furniture and equipment	-	164,000		164,000	164,000	-	
11.4 Purchase of computers	-	184,000		184,000	184,000	-	
Total	-	348,000	-	348,000	348,000	-	-
12.0 Other payments							
Bura NGCDF Office-Land Scapping			297,354	297,354	290,000	7,354	98
Magarini Constituency strategic plan					-	-	#DIV/0!
Kavunyalalo Dispensary					-	-	#DIV/0!
Magarini NGCDF office					-	-	#DIV/0!
Constituency desk project					-	-	#DIV/0!
Total	-	-	297,354	297,354	290,000	7,354	-
13.0 unallocated fund							
Unapproved projects							
AIA		75,000		75,000		75,000	#DIV/0!
PMC savings							
Total	137,088,879	-	59,867,724	249,449,246	143,863,589	105,585,657	-

XII. 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- Bura 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

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.

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE NO. B 047378		4,000,000
Normal Allocation	AIE NO. B 047347		55,040,876
	AIE NO. B 041259		18,000,000
	AIE NO. B 047680		5,000,000
	AIE NO. B 096539		11,000,000
	AIE NO. B 104252		15,000,000
	AIE NO. B 049241		15,000,000
	AIE NO. B 096852	500,000	
	AIE NO. B 104934	59,367,724	
	AIE NO. B 124762	1,000,000	
	AIE NO. B 124904	8,500,000	
	AIE NO. B 119759	12,000,000	
	AIE NO. B 119749	11,900,000	
	AIE NO. B 128360	8,000,000	
	AIE NO. B 132105	6,000,000	
	AIE NO. B 138773	12,000,000	
	AIE NO. B 126068	8,000,000	
	AIE NO. B 126358	11,000,000	
	AIE NO. B 140504	13,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		151,267,724	123,040,876

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	75,000	22,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	75,000	22,000

3. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,794,226	1,731,230
Basic Wages of Casual Labour	324,000	297,000
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	676,809
Employer Contributions Compulsory national social security schemes	12,000	12,000
TOTAL	2,130,226	2,717,039

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	0	225,893
Electricity	0	0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	270,800	212,900
Domestic travel and subsistence	249,500	340,600
Printing, advertising and information supplies & services	33,991	359,070
Rentals of produced assets		-
Training expenses	2,100,000	963,300
Hospitality supplies and services	0	40,950
Other committee expenses	6,201,586	2,557,100
Committee allowance	1,376,000	1,930,000
Insurance costs		
Specialised materials and services		-
Office and general supplies and services	193,500	187,843
Fuel , oil & lubricants	164,759	370,174
Other operating expenses	0	51,500
Bank service commission and charges	43,944	18,000
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	986,320	327,800
Routine maintenance- other assets		0
TOTAL	11,620,400	7,585,130

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	42,803,827	18,563,214
Transfers to Secondary Schools	24,249,412	21,478,000
Transfers to Tertiary Institutions		
TOTAL	67,053,239	40,041,214

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	22,240,000	20,963,500
Bursary -Tertiary (see attached list)	23,820,000	26,463,500
Bursary- Special Schools		-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	558,000	7,710,000
Sports Projects (see attached list)	2,730,000	2,747,000
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	13,073,723	1,300,000
TOTAL	62,421,723	59,184,000

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. ACQUISITION OF ASSETS

Non Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	164,000	-
Purchase of computers ,printers and other IT equipments	146,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	38,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	348,000	0

8. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
NG-CDF OFFICE-Landscapping	290,000	-
TOTAL	290,000	-

9. CASH BOOK BANK BALANCE

9A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021 Kshs (30/6/2021)	2019 - 2020 Kshs (30/6/2020)
Closing cash book bank balance			
Kenya Commercial Bank, Garissa Branch. BURA NG-CDF	A/C no.1107773164	59,896,780	52,417,643
TOTAL		59,896,780	52,417,643

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs	Kshs
Opening cash book bank balance	(1/7/2020)	(1/7/2019)
Bank accounts	52,417,643	39,205,943
Cash in hand		
Imprest		
TOTAL	52,417,643	39,205,943

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

11. OTHER IMPORTANT DISCLOSURES

11.1: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,000,953.00	2,252,751.00
Use of goods and services	222,761.00	9,560,202.00
Amounts due to other Government entities (see attached list)	71,431,292.00	60,710,480.00
Amounts due to other grants and other transfers (see attached list)	30,848,298.00	48,462,906.00
Acquisition of assets		777,027.00
Others (specify)	7,354.00	
AIA	75,000.00	22,000.00
Funds pending approval	105,585,658.00	121,785,366.00

11.2: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	18,514,336.67	23,555,896.00
	18,514,336.67	23,555,896.00

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21 Kshs	Outstanding Balance 2019/20 Kshs	Comments
Compensation of employees	Staff Salaries & Gratuities	3,000,953	2,252,751	
Use of goods & services	Committee Expenses	222,761	9,560,202	
Amounts due to other Government entities				
7.1 Eifar Primary School		2,400,000		
7.2 Gale Primary School		2,400,000		
7.3 Koti Primary School		6,000,000		
7.4 Mororo Primary School		7,500,000		
7.5 Shikadabu Primary School		3,200,000		
7.6 Sombo Primary School		2,400,000		
7.7 Take Primary School		2,400,000		
7.8 Taleo Primary School		2,400,000		
7.9 Walesorea Primary School		1,500,000		
7.91 Walesokocha Primary School		2,400,000		
7.92 Baleneka Primary School		2,400,000		
7.93 Bula Sukele Primary School		3,600,000		
7.1 Marantia Primary School		390,000		
7.94 Ali Dhidha		983,300		
7.3 Sombo Primary School		2,000,000		
7.4 Hosingo Primary School		2,000,000		
7.5 Wadesa Primary School		2,000,000		
7.6 Huruna Primary School		2,500,000		
7.1 Eifar Primary School		38,291		
8.1 Abagala Secondary School		2,400,000		
8.2 Charidende Sec School		32,500		
8.3 Charidende Sec School		3,500,000		
8.4 Faya Boys Secondary School		2,400,000		
8.5 Faya Boys Secondary School		500,000		
8.6 Faya Girls Sec School		1,200,000		
8.7 Mororo Sec School		1,500,000		
8.8 Singwaya Secondary School		32,500		
8.9 Kora Secondary School		3,500,000		
8.19-1 Mororo Secondary School		38,000		

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

Name	Brief Transaction Description	Outstanding Balance 2020/21 Kshs	Outstanding Balance 2019/20 Kshs	Comments
8.19-1 Charitende Secondary School		500,000		
8.19-1 Nanighi Tana Mixed Secondary School		2,000,000		
8.19-1 Ali Dhida		(983,300)		
8.19-1 Charitende Secondary School		(500,000)		
Faya Technical Vocational College		6,800,000		
Sub-Total		71,431,292	60,710,480	
Amounts due to other grants and other transfers				
6.1 Bula Sukela Primary School		500,000		
6.2 Dida Pry School		500,000		
6.3 Koti Primary School		1,000,000		
6.4 Abagala Sec School		500,000		
6.5 Faya Girls Sec School		241,778		
6.3 Baleneka Primary School		250,000		
6.4 Singwaya Sec School		300,000		
6.5 Bangale Pry School		400,000		
10.1 Asako Police Station		3,500,000		
10.2 Chiefs Office Bilbil		500,000		
10.3 Chiefs Office Bilbil		2,300,000		
10.4 Chiefs Office Walestokocha		2,300,000		
10.5 Chiefs Office Walestokocha		500,000		
10.6 Sala Chiefs Office		2,300,000		
10.6 Mororo Chiefs Office		2,300,000		
10.6 Hosingo Chiefs Office		(558,000)		
3.1 Primary Schools		1,784,431		
3.2 Secondary schools		(1,777,792)		
4.1 Secondary Schools		1,782,071		
4.2 Tertiary Institutions		1,318,032		
4.3 Social Security		10,896,000		
5.1 Constituency sports		11,778		
Sub-Total		30,848,298	48,462,906	
Acquisition of assets				
Others (specify)				

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
AIA		75,000	22,000	
	Sub-Total	82,354	799,027	
	Funds pending approval			
	Grand Total	105,585,658	121,785,366	

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

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	3,770,550			3,770,550
Buildings and structures	8,025,000			8,025,000
Transport equipment	12,000,000			12,000,000
Office equipment, furniture and fittings	831,364	164,000.00		995,364
ICT Equipment, Software and Other ICT Assets	221,000	184,000.00		405,000
Other Machinery and Equipment	40,000			40,000
Heritage and cultural assets				
Intangible assets				
Total	24,887,914.0	348,000.0		25,235,914

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

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

PMC	Bank	Account number	Bank Balance 2020/21 Kshs	Bank Balance 2019/20 Kshs
Maranttu Primary School	KCB	1280661151	617,888.00	
Fayya Girls Sec school	KCB	1256695440	7,392,085.10	17,851,401.00
Hamares primary school	KCB	1279251441	185,503.00	
Sombo Primary School	KCB	1279280573	447,101.00	
Hosingo Primary School	KCB	1277386986	469,496.00	
wadesa Primary School	KCB	1280938684	491,261.00	
Huruma Primary School	KCB	1280937890	329,570.35	
Bulho Banta Primary School	KCB	1280040637	474,577.00	
Koti Primary School	KCB	1256770825	555,421.10	305,368.00
Kuriti Primary School	KCB	1280189738	144,612.00	
Baleneka Primary School	KCB	1279677678	106,057.00	
Charidende Sec School	KCB	1279161647	724,895.00	
Bangale Primary School	KCB	1154147592	429,485.40	
Magura Primary School	KCB	1280015888	203,643.92	
Bura desk Project	KCB	1280396016	852.20	
Singwaya Sec School	KCB	1258185385	1,061,433.10	637,466.00
Abagala Sec School	KCB	1284969339	2,462,680.00	
Mororo Mixed Day Sec	KCB	1153506181	1,970,820.50	

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

PMC	Bank	Account number	Bank Balance 2020/21 Kshs	Bank Balance 2019/20 Kshs
Adele primary school	KCB	1283565862	446,955.00	
Amami primary school	KCB			299,218.00
Hosingo Chief's office NG-CDF project	KCB			371,904.00
NG-CDF Chief's office Bura location	KCB			36,654.00
Kamaguru Chief's office project	KCB			502,002.00
Walesorea primary school	KCB			189,936.00
Bula Rig primary CDF project	KCB			739,631.00
Sabukia primary school	KCB			92,973.00
Kora secondary school	KCB			191,098.00
Dukanotu primary school	KCB			1,211,245.00
Boji primary school	KCB			1,127,000.00
	Total		18,514,336.67	23,555,896.00

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

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	Included in the use of goods and services of Kshs. 9,330,945 is Kshs. 2,512,586 incurred on committee expenses. It was noted that some items of expenditure were charged to the wrong expenditure accounts	Journal entries were raised to correctly classify the expenditure into their respective accounts and classes	Fam Ronald Jembe	Resolved
2	The outstanding imprest of Kshs. 233,794 as 30 June 2018 had been outstanding for more than two years contrary to PFMA (National Government) Regulations, 2015	The outstanding imprest was as a result of an error in the financial statements for the year ended 30 June 2017. The error could not be effected on during the year under review because the audit report had already been issued to the entity.	D.A Reuben Mosee & FAM Ronald Jembe	Not resolved

