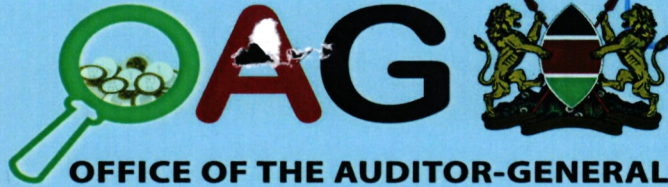


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*Enhancing Accountability*

THE NATIONAL ASSEMBLY	
REPORT	12 APR 2022
TABLED BY:	L.O.M.
CLEARANCE THE	Joseph Mwale

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR  
ENDED 30 JUNE, 2020**









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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMACHOGE CHACHE CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



**Core Values**

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

**(b) Key Management**

The NGCDF BOMACHOGE CHACHE Constituency 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

<b>N</b>	<b>Designation</b>	<b>Name</b>
1.	A.I.E holder	Jared O.Bosire
2.	Sub-County Accountant	Joseph A.Wesonga
3.	Chairman NGCDFC	Salim Orina
4.	Member NGCDFC	Thomas O.Nyangate

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -BOMACHOGE CHACHE Constituency. 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) NGCDF BOMACHOGE CHACHE Constituency Headquarters**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMACHOGI CHACHE CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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

Telephone: (254) 0728 731132  
E-mail: [cdfbomachogechache@go.ke](mailto:cdfbomachogechache@go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

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

1. Equity Bank  
Account no. 0510261687855  
Kisii Branch  
P.O Box 303 - 40204  
Ogembo –Kenya

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 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 NGCDF COMMITTEE**

The NG-CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The Bomachoge Chache NG-CDF was allocated a total of Kshs. 137,367,724 during the financial year 2019/2020 out of which a total amount of Kshs. 68,000,000 was received and a balance of 69,367,724 remained with the board. The performance in all the sectors was superb with Security, Bursary and Education taking a bigger percentage of the allocation. However, failure to receive the full allocated amount limited the performance of the constituency to a 57.3% performance.

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

The NG-CDFCs wish that the issues of having the project on going for more than two years be stopped and the NG-CDF board to ensure all the amount allocated to the constituency is received within the financial year.

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

Sign



**CHAIRMAN NGCDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMACHOGE CHACHE CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

**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 NGCDF- BOMACHOGE CHACHE Constituency's 2018-2022 plan are to:

- a) Improve Education and in particular school infrastructures
- b) Help in security and in particular building Chiefs and assistant Chiefs offices and administration police posts.
- c) Improve water and environment especially provision of water and protection of communal water springs and rivers/streams.
- d) Develop Roads infrastructure in particular national and security roads
- e) Improve market centres to spur economic activities
- f) Sports: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

**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	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 19/20 -we increased number of classrooms, dormitories, laboratories' etc from 25 to 30 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance capacity of	Develop and enhance provincial	Number of usable physical infrastructure	Number of renovated chiefs' offices increased



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**BOMACHOGE CHACHE CONSTITUENCY**

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	provincial administration and other security organs in order to improve service delivery	administration and other security organs infrastructure to enhance service delivery	built in locations, sub locations and police stations	from 2 to 3 Number of assistant chiefs' offices increased from 0 to 2 Number of renovations at security departments increased from 2 to 5
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Construct and maintain water springs  Construct sanitation facilities in schools and community	Number of water springs constructed.  Number of sanitation facilities created	Number of water springs increased from 8 to 12 Number of sanitation facilities increased from 12 to 15
Roads( National & security roads)	Build/Create/ improve and develop security roads	Create/develop access roads to schools, provincial administration and other government institution.	Number of roads created/ maintained and repaired	Number of security roads constructed/ maintained/ developed increased from ...3.to.4..
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 25 to 30

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – BOMACHOGE CHACHE Constituency 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. The Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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allocation of funds to the projects. In undertaking the aforementioned, the Bomachoge Chache NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

**Sustainability strategy and profile**

The Bomachoge Chache NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

**1. Environmental performance**

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Bomachoge Chache 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.

Our Environmental Policy In this policy statement is that Bomachoge Chache NG-CDF commits to:

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

**2. Employee welfare**

**Terms and conditions of service**

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

**Categories of Employment**

Bomachoge Chache NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMACHOGE CHACHE CONSTITUENCY**

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**For the year ended June 30, 2020**

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**Recruitment Procedure**

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

**Appointment of a selection and Interview subcommittee**

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

**Interviews**

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

**Offer of Appointment**

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

**Letters of Appointment**

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

**Orientation and Induction of employees**

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

**Promotions**

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal.

Recommendations for promotion is only made by the NG-CDFC resolution

**3. HEALTH, SAFETY AND WELL BEING**

This provides guidelines on the health, safety and well-being of the office staff.

**Guidelines to General Safety**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

**Emergency Preparedness**

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

**Fire precautions**

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers Provision of protective equipment and clothing

**4. MARKET PLACE PRACTICES**

The NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anti - corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement - outline efforts to maintain ethical marketing practices Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship In order to safeguard consumer rights and interests, the Bomachoge Chache NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

**5. COMMUNITY ENGAGEMENTS**



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

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two- way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

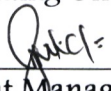
The Accounting Officer in charge of the NGCDF- BOMACHOGE CHACHE Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF- BOMACHOGE CHACHE Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- BOMACHOGE CHACHE Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF- BOMACHOGE CHACHE Constituency confirms that the entity 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 entity'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- BOMACHOGE CHACHE Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2020.

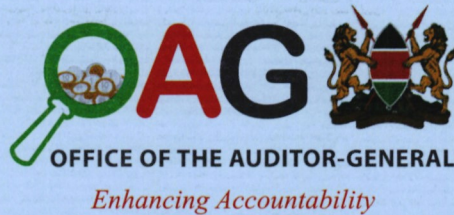
  
\_\_\_\_\_  
Fund Account Manager  
Name: Jared O. Bosire

  
\_\_\_\_\_  
Sub-County Accountant  
Name: Joseph A. Wesonga  
ICPAK Member Number: 16303



# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE CHACHE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Bomachoge Chache Constituency set out on pages 14 to 37, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation-recurrent and development combined, for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Bomachoge Chache Constituency as at 30 June, 2020, 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 Constituency Fund Act, 2015 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.26,887,542 in respect to use of goods and services. However, recasting of the note resulted to a total of Kshs.27,160,542 leading to a variance of Kshs.273,000 which has not been reconciled or explained.



Consequently, the accuracy and completeness of use of goods and services of Kshs.26,887,542 could not be confirmed

## **2.0 Transfer to Other Government Entities**

### **2.1 Unsupported Transfers to Primary Schools**

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfer to other government units balance of Kshs.21,722,080 which includes an expenditure of Kshs.14,600,000 relating to transfers to primary schools. Included in the transfers are disbursements of Kshs.5,200,000 to some eight (8) primary schools whose expenditure returns were not provided for audit review contrary to Section (1)(e) of the Public Audit Act, 2015 which states that "without prejudice to the powers given under the Constitution and this Act and for the purposes of carrying out his or her duties effectively, the Auditor-General, or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to- (i) all books, records, returns, reports, electronic or otherwise and other documents of entities listed under Article 229 (4) of the Constitution"

Consequently, the accuracy and completeness of transfer to other government entities of Kshs.5,200,000 could not be confirmed

## **3. Other Grants and Other Payments - Emergency expenses**

As disclosed in Note 7 to the financial Statements, the statement of receipts and payments reflects Kshs.42,704,077 in respect to other grants and transfers. However, the ledgers provided in support of these payments amounted to Kshs.45,763,454 leading to unreconciled variance of Kshs.3,059,377. Further, payments amounting to Kshs.2,000,000 for emergency were not included in the figure for other grants and other payments.

Consequently, the accuracy and completeness of other grants and other payments of Kshs.42,704,077 could not be confirmed.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, 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**

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

#### **1.1 Receipts Analysis**

The summary statement of appropriation; recurrent and development combined for the year under review reflects total budgeted receipts of Kshs.163,774,982 and actual receipts of Kshs.94,407,258 resulting to under realization of Kshs.69,367,724 or 58% an indication that some programs and activities that had been planned were not implemented.

#### **1.2 Expenditure Analysis**

The approved final budgeted expenditure was Kshs.163,774,982 and actual expenditures of Kshs.93,861,824 resulting to under absorption of Kshs.69,913,158 or 57%.

In addition, included in the under spending of Kshs.69,913,158 is Kshs.545,434 in respect to cash at bank, being funds released by the Board but not spent by the Fund. Failure to spend funds already released by the Board denied the residents of Bomachoge Chache Constituency equivalent goods and services.

## **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**

#### **Uncompleted Projects**

A review of project implementation status report revealed that fifteen (15) projects costing Kshs.30,900,000 that were earmarked for completion and to be ready for use by constituents were incomplete at the time of audit in February, 2021. No explanation was provided for delay in completing these projects, contrary to Section 31 of the Public Finance Management Act, 2012 which requires Accounting Officer to ensure that all services which can be reasonably foreseen are included in the estimates and that they are within the capacity of the National Government entity during the financial year.

Consequently, the value for money of Kshs.30,900,000 incurred on the projects could not be confirmed.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to either 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 financial reporting process, reviewing the effectiveness of how the Fund 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 that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 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 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 the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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 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**

**08 February, 2022**

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*Report of the Auditor- General on National Government Constituencies Development Fund- Bomachoge Chache Constituency for the Year Ended 30 June, 2020*



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMACHOGE CHACHE CONSTITUENCY**

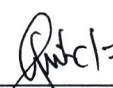
**Reports and Financial Statements**


**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	81,033,518	161,791,841
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
<b>TOTAL RECEIPTS</b>		<b>81,033,518</b>	<b>161,791,841</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,548,125	1,741,777
Use of goods and services	5	26,887,542	32,987,969
Transfers to Other Government Units	6	21,722,080	69,100,000
Other grants and transfers	7	42,704,077	46,688,213
Acquisition of Assets	8	-	2,803,125
Other Payments	9	=	=
<b>TOTAL PAYMENTS</b>		<b>93,861,824</b>	<b>153,321,084</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(12,828,306)</u></b>	<b><u>8,470,757</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- BOMACHOGE CHACHE Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Jaked O. Bosire

  
\_\_\_\_\_  
National Sub-County Accountant  
Name: Joseph A. Wesonga  
ICPAK Member Number: 16303

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**BOMACHOGE CHACHE CONSTITUENCY**

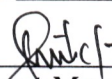
**Reports and Financial Statements**


**For the year ended June 30, 2020**

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	545,434	13,373,740
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>545,434</b>	<b>13,373,740</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>545,434</b>	<b>13,373,740</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>545,434</b>	<b>13,373,740</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	13,373,740	4,902,983
Prior year adjustments	14	-	(-)
Surplus/Defict for the year		(12,828,306)	8,470,757
<b>NET FINANCIAL POSITION</b>		<b><u>545,434</u></b>	<b><u>13,373,740</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- **BOMACHOGE CHACHE** Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
 Fund Account Manager  
 Name: Jared O. Bosire

  
 National Sub-County Accountant  
 Name: Joseph A. Wesonga  
 ICPAK Member Number: 16303



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BOMACHOGE CHACHE CONSTITUENCY**

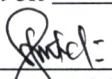
**Reports and Financial Statements**


**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW AS AT 30<sup>TH</sup> JUNE 2020**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	81,033,518	161,791,841
Other Receipts	3	-	-
<b>Total receipts</b>		<b>81,033,518</b>	<b>161,791,841</b>
Payments for operating expenses			
Compensation of Employees	4	2,548,125	1,741,777
Use of goods and services	5	26,887,542	32,987,969
Transfers to Other Government Units	6	21,722,080	69,100,000
Other grants and transfers	7	42,704,077	46,688,213
Other Payments	9	-	-
<b>Total payments</b>		<b>93,861,824</b>	<b>150,517,959</b>
<b>Total Receipts Less Total Payments</b>		<b>(12,828,306)</b>	<b>11,273,881</b>
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>(12,828,306)</b>	<b>11,273,881</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(-)	(2,803,125)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(2,803,125)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(12,828,306)</b>	<b>8,470,757</b>
Cash and cash equivalent at BEGINNING of the year	13	13,373,740	4,902,983
<b>Cash and cash equivalent at END of the year</b>		<b><u>545,434</u></b>	<b><u>13,373,740</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- BOMACHOGE CHACHE Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Jared O. Bosire

  
\_\_\_\_\_  
National Sub-County Accountant  
Name: Joseph A. Wesonga  
ICPAK Member Number: 16303

Reports and Financial Statements  
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	26,407,258	163,774,982	94,407,258	69,367,724	57.6%
Proceeds from Sale of Assets				-		
Other Receipts				-		
<b>TOTALS</b>	<b>137,367,724</b>	<b>26,407,258</b>	<b>163,774,982</b>	<b>94,407,258</b>	<b>69,367,724</b>	<b>57.6%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,200,000	407,258	3,607,258	2,548,125	1,059,133	70.6%
Use of goods and services	16,500,000	10,215,000	26,715,000	26,887,542	(172,542)	100.6%
Transfers to Other Government Units	58,300,000	-	58,300,000	21,722,080	36,577,920	37.3%
Other grants and transfers	59,367,724	15,785,000	75,152,724	42,704,077	32,448,647	57%
Acquisition of Assets				-		
Other Payments				-		
<b>TOTALS</b>	<b>137,367,724</b>	<b>26,407,258</b>	<b>163,774,982</b>	<b>93,861,824</b>	<b>69,913,158</b>	<b>57.3%</b>

(a) The Constituency did not have any revenue item

(b) The NGCDF board released some funds late and therefore some projects could not be funded within the same financial year due to time limitations. Also, a big amount of money still lies at the board and hence the below 50% performance in some sectors.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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*The changes between the original and final budget were as a result of reallocations within the budget and delay on receipt of funds from the board.*

The NGCDF-BOMACHOGE CHACHE Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Jared O. Bosire

  
\_\_\_\_\_  
Sub-County Accountant  
Name: Joseph A. Wesonga  
ICPAK Member Number: 16303

**NATIONAL GOVERNMENT CONSILIENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGI CHACHE CONSILIENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,200,000	407,258	3,607,258	2,548,125	1,059,133
1.2 Committee allowances	3,000,000	7,000,000	10,000,000	10,000,000	-
1.3 Use of goods and services	2,542,063.45	-	2,542,063.45	2,542,063.45	-
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,600,000	-	1,600,000	1,600,000	
2.2 Committee allowances	6,400,000	1,600,000	8,000,000	8,000,000	
2.3 Use of goods and services	4,121,031.72	700,000	4,821,031	4,821,031.72	
<b>3.0 Emergency</b>					
3.1 Primary Schools	2,898,241	-	2,550,000	2,550,000	348,241
3.2 Secondary schools	1,500,000	-	1,500,000	1,550,000	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	2,800,000	-	2,800,000	3,435,000	-
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools	-				
4.2 Secondary Schools	8,000,000	1,000,000	9,000,000	9,000,000	-
4.3 Tertiary Institutions/Vocational schools	5,000,000	-	5,000,000	-	5,000,000
4.4 Universities	21,000,0000		21,000,000	21,000,000	-
4.5 Social Security					



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGÉ CHACHE CONSTITUENCY**  
**Report on Mid Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
<b>5.0 Sports</b>					
5.1 Constituency sports Tournament	2,747,354.48	-	2,729,506.9	1,729,506.9	1,017,847.1
5.2					
5.3					
<b>6.0 Environment</b>					
6.1 Riamoni water spring	228,946.21	-	228,946.21	228,946.21	-
6.2 Riombeo water spring	228,946.21	-	228,946.21	228,946.21	-
6.3 Isanta water spring	228,946.21	-	228,946.21	228,946.21	-
6.4 Riaburi water spring	228,946.21	-	228,946.21	228,946.21	-
6.5 Nyamiobo water spring	228,946.21	-	228,946.21	228,946.21	-
6.6 Riamonguche water spring	228,946.21	-	228,946.21	228,946.21	-
6.7 Rianyacharo water spring	228,946.21	-	228,946.21	228,946.21	-
6.8 Riakemoni water spring	228,946.21	-	228,946.21	228,946.21	-
6.9 Itabego water spring	228,946.21	-	228,946.21	228,946.21	-
6.10 Rianyomenda water spring	228,946.21	-	228,946.21	228,946.21	-
6.20 Rianyarbo Water spring	228,946.21		228,946.21	228,946.21	-
6.30 Riomeri water spring	228,946.21		228,946.21	228,946.21	-
<b>7.0 Primary Schools Projects (List all the Projects)</b>					
7.1 Rionchogu Primary School	500,000.00		500,000	500,000	
7.2 Riamo CCF Primary school		1,500,000	1,500,000	1,000,000	500,000
7.3 Nyamasege Primary School	500,000.00		500,000	500,000	-
7.4 Nyamiobo D.E.B Primary School	400,000.00		400,000.00	400,000.00	-
7.5 Mogambi Primary School	500,000.00		500,000.00	500,000.00	-
7.6 Mangere Primary School	500,000.00		500,000.00	500,000.00	-

**NATIONAL GOVERNMENT CONSILIENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE CONSILIENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.8 Bombaba Primary School	-	600,000	600,000	600,000	-
7.9 Moganbi Primary School	500,000.00				
7.10 Mangere Primary School	500,000.00				
7.12 Moganbi Primary School	400,000.00				
7.13 RIAGONGERA PRIMARY	500,000.00				
7.14 GETUKI PRIMARY SCHOOL	600,000.00				
7.15 NYABIOTO PRIMARY SCHOOL	300,000.00				
7.16 NYARENDA PRIMARY SCHOOL	500,000.00				
7.17 TUNTA PRIMARY SCHOOL	600,000.00				
7.18 Mangere Primary School	800,000.00				
7.19 Moganbi Primary School	700,000.00				
7.20 ITABAGO PRIMARY	500,000.00				
7.21 RIAGONGERA PRIMARY	400,000.00				
7.22 NYAMILOBO PRIMARY	350,000.00				
7.23 NYANSAKIA II DOK PRIMARY	500,000.00				
7.24 BOMBABA DOK PRIMAR	300,000.00				
7.25 GETUKI PRIMARY SCHOOL	300,000.00				
7.26 KIMAI PRIMARY SCHOOL	300,000.00				
7.27 NYABIOTO PRIMARY SCHOOL	600,000.00				
7.28 NYARENDA PRIMARY SCHOOL	500,000.00				
7.29 TUNTA PRIMARY SCHOOL	300,000.00		300,000		
7.30 NYATARO PRIMARY SCHOOL	500,000.00		500,000		
7.31 NYAMAONDE PRIMARY SCHOOL	600,000.00		600,000		
7.32 GAKERO PRIMARY SCHOOL	400,000.00	-	400,000		
7.33 MANGERE PRIMARY SCHOOL	400,000.00	-	400,000		
7.34 Nyamboga Primary School	200,000.00				
7.35 Nyamboga Primary School	500,000.00				
7.36 Nyagenke Primary School	400,000.00				



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGÉ CHACHE CONSTITUENCY**  
**Report on Annual Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.37 Nyamoronga Primary School	800,000.00	-	800,000	800,000	-
7.38 Bombamba DOK Primary School	300,000.00	-	300,000	-	-
7.39 Machongo Primary School	700,000.00	-	700,000	-	-
7.40 MOCHORWA DEB PRIMARY SCHOOL	2,000,000.00	-	2,000,000	-	-
7.41 Nyataro Primary School	1,200,000	-	1,200,000	1,200,000	-
7.42 Nyakenyerere primary school	500,000	-	500,000	-	500,000
7.43 Gitono Primary School	500,000	-	500,000	-	500,000
7.44 Kineni Primary School	1,400,000	-	1,400,000	-	1,400,000
7.45 Kimai Primary School	1,600,000	-	1,600,000	-	1,600,000
7.46 Mochorwa DEB Primary school	2,000,000	-	2,000,000	-	2,000,000
<b>8.0 Secondary Schools Projects all the Projects)</b>	<b>(List</b>				
8.1 Sengera Parish Girls Sec School	1,300,000.00	-	1,300,000	800,000	500,000
8.2 MESABAKWA SEC SCHOOL	800,000.00	-	800,000.00	800,000.00	-
8.3 Machongo PAG Sec School	500,000.00	-	500,000.00	500,000.00	-
8.4 Nyamonyo Sec School	2,000,000.00	-	800,000.00	800,000.00	1,200,000
8.5 Mesabakwa Sec School	500,000.00	-	500,000.00	500,000.00	-
8.6 Sengera Parish Girls Sec School	500,000.00	-	500,000.00	-	500,000
8.7 Sengera Parish Girls Sec School	800,000.00	-	800,000.00	800,000.00	-
8.8 MACHONGO PAG SEC	700,000.00	-	700,000.00	700,000.00	-
8.9 MATAGARO SEC SCHOOL	300,000.00	-	300,000.00	300,000.00	-
8.10 MESABAKWA SEC SCHOOL	1,300,000.00	-	800,000.00	800,000.00	500,000
8.11 Gakero ELCK Secondary school	2,500,000	-	2,500,000	-	2,500,000
8.12 Nyamonyo Secondary School	2,000,000	-	2,000,000	-	2,000,000
8.13 Machongo PAG Secondary School	7,200,000	-	7,200,000	-	7,200,000



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.14 Ibencho Secondary School	2,000,000	-	2,000,000	-	2,000,000
8.15 Nyataro Secondary School	1,500,000	-	1,500,000	-	1,500,000
8.16 Nyasara Secondary school	7,200,000	-	7,200,000	-	7,200,000
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					
9.1 KMTC Bomachoge Chache	10,033,518	-	10,033,518	3,222,080	6,811,438
<b>10.0 Security Projects</b>					
10.1 Egototo Trading Centre Security lights	-	2,500,000	2,500,000	2,500,000	-
10.2 Kebririchi Trading Centre Security lights	2,500,000	-	2,500,000	-	2,500,000
10.3 Ikoba Trading Centre Security lights	2,500,000	-	2,500,000	2,500,000	-
10.4 Nyakoiba Trading Centre Security lights	1,800,000	-	1,800,000	1,800,000	-
10.5 Gucha Sub county Police (OCS GUCHA)	-	200,000	200,000	200,000	-
10.6 RIBWAGO CHIEFS OFFICE	-	500,000	500,000	500,000	-
10.7 KERAGIA ASS CHIEFS OFFICE	500,000	-	500,000	500,000	-
10.4 NIS GUCHA	200,000	-	200,000	200,000	-
10.5 DCC GUCHA	200,000	-	200,000	200,000	-
10.6 GUCHA POLICE HEADQUARTERS	200,000	-	200,000	200,000	-
10.7 D.C.I.O GUCHA	200,000	-	200,000	200,000	-
10.8 NGCDF OFFICE FENCING	869,747.58	-	869,747.58	-	869,747.58
10.9 BOOCHI CHACHE CHIEFS OFFICE	800,000	-	800,000	-	800,000
<b>11.0 Acquisition of assets</b>					
11.1 Motor Vehicles (including motorbikes)					



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE CONSTITUENCY**  
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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment					
11.4 Purchase of computers					
11.5 Purchase of land					
<b>12.0 Others</b>					
12.1 Strategic Plan					
12.2 Innovation Hub					

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**  
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**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 and retentions.

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**  
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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY***

**Reports and Financial Statements  
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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity 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 the Central Bank of Kenya and 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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.



***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY***  
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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 30<sup>th</sup> June 2020.

**14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**  
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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. 2017/2018/767	1		49,067,242
AIE NO. 2016/2017/319	2		9,000,000
AIE NO. 2017/2018/867	3		5,717,241
AIE NO. 2018/2019/096	4		10,000,000
AIE NO. 2018/2019/556	5		6,000,000
AIE NO. 2018/2019/278	6		20,000,000
AIE NO. 2018/2019/1021	7		7,000,000
AIE NO. 2018/2019/857	8		11,000,000
AIE NO. 2018/2019/1355	9		44,007,358
AIE NO.2016/2017/1100	1	2,000,000	
AIE NO.2018/2019/1574	2	11,033,518	
AIE NO. 2019/2020/014	3	4,000,000	
AIE NO. 2019/2020/294	4	20,000,000	
AIE NO. 2019/2020/522	5	7,000,000	
AIE NO.	6	9,000,000	
AIE NO. 2019/2020/702	7	19,000,000	
AIE NO. 2019/2020/905	8	9,000,000	
<b>TOTAL</b>		<b>81,033,518</b>	<b>161,791,841</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**

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**3. OTHER RECEPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,836,436	1,597,693
Personal allowances paid as part of salary	-	
Pension and other social security contributions (Gratuity)	561,929	
Employer/Employee Contributions Compulsory national social security schemes	149,760	144,080
<b>Total</b>	<b>2,548,125</b>	<b>1,741,773</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	10,981,800	14,703,100
Utilities, supplies and services		4081
Office rent	258,539	450,000
Electricity		-
Communication, supplies and services		-
Domestic travel and subsistence	-	-
Bank service commission and charges	12,481	22,754
Printing, advertising and information supplies & services	132,840	-
Rentals of produced assets	-	-
Training expenses	10,000	-
Hospitality supplies and services	-	-
Other committee Expenses	9,545,000	13,500,000
Insurance costs	-	-
Specialized materials and services	-	428,800
Fuel, Oil & Lubricants	1,545,638	2,494,262
Office and general supplies and services	1,085,230	400,000
Other operating expenses		-
Routine maintenance – vehicles and other transport equipment	249,516	984,976
Routine maintenance – other assets	-	-
<b>Total</b>	<b>23,828,165</b>	<b>32,987,973</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	14,600,000	33,850,000
Transfers to secondary schools (see attached list)	3,900,000	25,050,000
Transfers to tertiary institutions (see attached list)	3,222,080	10,200,000
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>21,722,080</b>	<b>69,100,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	7,722,377	15,429,811
Bursary – tertiary institutions (see attached list)	18,500,000	10,506,400
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	800,000
Security projects (see attached list)	8,800,000	8,899,999
Sports projects (see attached list)	1,759,506.90	2,388,600
Environment projects (see attached list)	2,631,570	3,825,644
Emergency projects (see attached list)	6,350,000	4,837,759
<b>Total</b>	<b>44,883,454</b>	<b>46,688,213</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	2,803,125
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 Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	-	<b>2,803,125</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank, Kisii Branch. Bomachoge Chache NG-CDF Account No. 0510261687855</i>	545,434	13,373,739
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
<b>Total</b>	<b>545,434</b>	<b>13,373,739</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,373,740	4,902,983
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>13,373,740</b>	<b>4,902,983</b>

*[Provide short appropriate explanations as necessary]*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**

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**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
	-	-	-

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	30,837,235	-	-	33,640,360
Transport equipment	6,544,000	-	-	6,544,000
Office equipment, furniture and fittings	6,200	-	-	6,200
ICT Equipment, Software and Other ICT Assets	182,485	-	-	182,485
Other Machinery and Equipment	123,500	-	-	123,500
Heritage and cultural assets		-	-	
Intangible assets		-	-	
<b>Total</b>	<b>37,693,400</b>	<b>-</b>	<b>-</b>	<b>40,496,545</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BOMACHOGE CHACHE CONSTITUENCY**

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
GUCHA DCIO	KCB	1254025421	1,070	310
OGEMBO POLICE HEADQUARTERS	KCB	1268929098		0.00
NSIS GUCHA	KCB	1254963278	3,000	3,000
DCC GUCHA	KCB	1210649462	180,003.75	(1,1350)
NYARENDA PRIMARY SCHOOL	EQUITY	0510162711036		1,830.55
GETUKI MIXED SECONDARY SCHOOL	EQUITY	0510295073409		1,531.85
BOOCHI CHACHE CHIEFS OFFICE	EQUITY	0510278817762		-
ASSISTANT CHIEFS OFFICE KERAGIA	EQUITY	0510278834150		40
MESABAKWA DOK PRIMARY SCHOOL	EQUITY	0510263927249		280
TUNTA PRIMARY SCHOOL	EQUITY	0510163913557		425
NYAKOIBA SDA PRIMARY SCHOOL	EQUITY	0510269803903		1,530
RIAMO CFF BOARDING MIXED PRIMARY	EQUITY	0510263957106		1,001,790
NYAMIOBO DEB PRIMARY SCHOOL	EQUITY	0510277689279		
BOMACHOGE CHACHE MAZINGIRA	EQUITY	0510277679995		
NYAMBOGA PRIMARY SCHOOL	EQUITY	0510277401046		
NYAMIOBO D.O.K PRIMARY	EQUITY	0510279467750		
GITONO DOK PRIMARY SCHOOL	KCB	1236275713	3,764	903,000
NYAMIOBO SDA PRIMARY SCHOOL	EQUITY	0510263958230		28.35
NYAMONYO SDA PRIMARY	EQUITY	0510262725148		225
NYAGESA ELCK PRIMARY SCHOOL	EQUITY	0510163913767		60
KEBERE CHIEFS OFFICE	EQUITY	0510273363612		2,970
NYAMASEGE DOK PRIMARY SCHOOL	EQUITY	0510269803228		3,425
MACHONGO PAG PRIMARY SCHOOL	EQUITY	0510269740786		185
BUYONGE DEB PRIMARY SCHOOL	EQUITY	0510262720292		875



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE  
CONSTITUENCY**

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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2018/2019	Summary statement of appropriation	Issue resolved	Jared Bosire	Issue resolved	20/06/2020
2018/2019	Project management Committee balances	Issue resolved	Jared Bosire	Issue resolved	20/06/2020
2018/2019	Spring Protection of Nyamataita	Issue resolved	Jared Bosire	Issue resolved	20/06/2020
2018/2019	Construction of septic tank, Landscaping and cabro works	Issue resolved	Jared Bosire	Issue resolved	20/06/2020
2018/2019	Purchase of school bus at St. Edward Nyabioto	Issue resolved	Jared Bosire	Issue resolved	20/06/2020
2018/2019	Construction of Kabere Chief Office	Issue resolved	Jared Bosire	Issue resolved	20/06/2020
2018/2019	Budget performance analysis	Issue resolved	Jared Bosire	Issue resolved	20/06/2020



