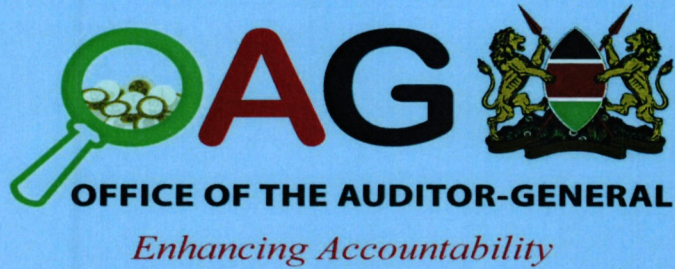



REPUBLIC OF KENYA



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2021	DAY: <u>Thurs PM.</u>
TABLED BY: <u>LOMP.</u>	
CLERK-AT THE-TABLE: <u>Birozofu.</u>	

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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 BURETI 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 30th June 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Esau Kemboi
2.	Sub-County Accountant	Stephen Chirchir
3.	Chairman NGCDFC	Anthony Keter
4.	Member NGCDFC	Irene Chepkorir

(d) Fiduciary Oversight Arrangements

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

P.O. Box 43
NGCDF Building
Next to Bureti Sub-county Headquarters
Litein, Kericho County

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

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF BURETI Constituency Contacts

Telephone: (254) 723501835
E-Mail cdfbureti@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF BURETI Constituency Bankers

1. EQUITY BANK
A/C 0530261223447
LITEIN BRANCH

(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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI CONSTITUENCY

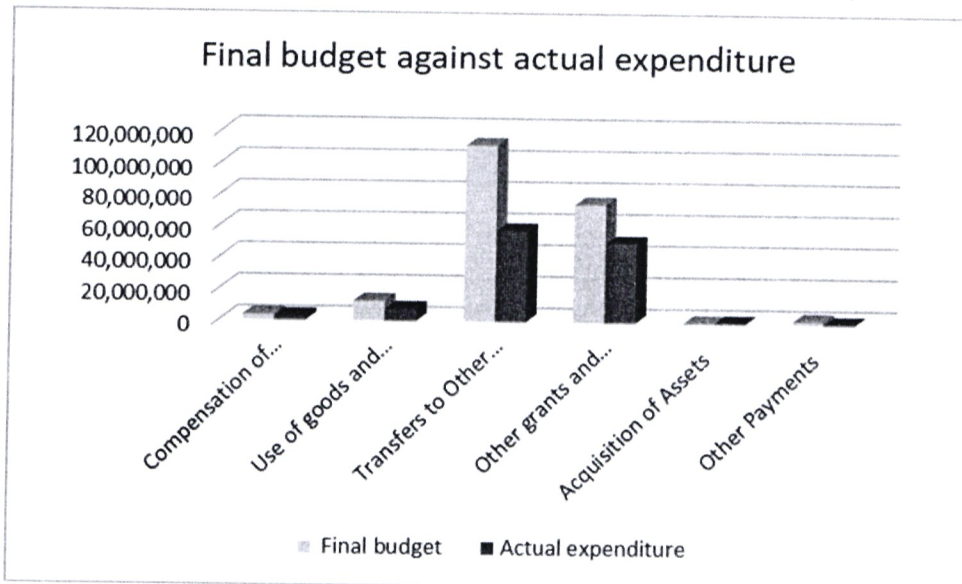
Reports and Financial Statements

For the year ended June 30, 2020

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The Bureti National Government Constituency Development Fund in the Financial Year 2019/2020 had a total receipt from the NGCDFB of Kshs. **123,678,806.50**. During the Financial year Kshs **116,702,282.85**. was spent. This left a balance of **17,739,962.30** at the close of financial year. Our Total Budget Utilization was therefore 37.4%, this was due to late disbursement of funds. A Total of Kshs **35,451,768**. was spent on Bursaries to needy students in the constituency. Bureti NGCDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2019/2020 on time.

Below is an analysis of final budget against actual expenditure;



However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations.

Bureti NGCDFC fully committed to ensure that projects are funded in one phase i.e from start to completion so that the community can get value for their taxes and also to adhere to the presidential directive that all ongoing projects within the country should be completed.

Below are sampled projects photos carried out during the year:-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI
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Reports and Financial Statements

For the year ended June 30, 2020

1. Chelelaibei Primary School- Construction of one classroom



2. Kitait Primary School-Completion of 10 classrooms



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI
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Reports and Financial Statements

For the year ended June 30, 2020

3. Bureti NGCDF Football Tournament



We look forward to a better Performance in the next financial year 2020/2021

Sign

A handwritten signature in blue ink, appearing to be 'AK'.

CHAIRMAN NGCDF COMMITTEE: Anthony Keter

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI 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-Bureti Constituency's 2018-2022 strategic plan are to:

- a) To improve the quality of education across the constituency
- b) To improve security and safety of residents in the constituency
- c) To sensitise and improve environmental protection and conservation, and promoting sport development in the constituency
- d) To improve and facilitate infrastructural development in the constituency
- e) To improve and facilitate power connectivity in the schools

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 increase basic and secondary school completion cycles by liaising with schools administration to identify most vulnerable and deserving bursary cases whilst improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and improved infrastructure in institutions	-Number of usable physical infrastructure build in primary, secondary institutions -Number of bursary beneficiaries at all levels	In FY 19/20 we managed to construct and completed 56 classrooms in 48 schools and completion of administration block in Kamanamsim Primary School - Bursary beneficiaries at all levels were as per the attached schedules
Security	-To support security agencies for better service delivery through infrastructure development	-reduced number of crime rates in the constituency - improved physical security infrastructure	-Number of physical infrastructure in police station, DO's offices, Chiefs' Offices.	In the FY 2019/2020 the NG-CDFC completed various security namely Tulwet Chiefs Office, Cheborge Chiefs Office, Kapsogut Chiefs Office and Chemoiben Chiefs Office.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

		i.e. National Police Service and National Government Administration offices (DCC, ACC, Chiefs)		
Environment	<ul style="list-style-type: none"> -To enhance sustainable environmental management -To increase forest cover and enhance agro-forestry at household level 	<ul style="list-style-type: none"> - increased awareness on environment protection. - increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions 	<ul style="list-style-type: none"> -Number of local population with enhanced awareness on environment protection. - Number of trees planted in primary and secondary schools funded by the NG-CDF -Number of water tanks installed in education institutions 	<ul style="list-style-type: none"> - In the financial year 2019/2020 the Bureti NGCDFC did not implement environmental projects in the Constituency.
Sports	<ul style="list-style-type: none"> -To engage the youths on sport activities to promote talent, peace and unity 	<ul style="list-style-type: none"> - United youths on matters of development. Improved talents in sport activities 	<ul style="list-style-type: none"> -Number of youths engage in sport activities -new number of sports talent within the constituency 	<ul style="list-style-type: none"> In the financial year 2019/2020, the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity. One hundred and forty four teams participated in the tournament.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – BURETI 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.

1. Sustainability strategy and profile -

The NG-CDFC BURETI has a strategic plan in place which has clearly outlined the plan of the constituency. It has ensured efficient and effective utilization of the fund following its implementation. Some of the sustainable strategies employed by the NG-CDFC are to assist in setting strategic direction; improving operational performance; improve value chain performance; and relate effectively to internal and external stakeholders. All these factors has enhanced the management of the fund and promoted sustainable development.

2. Environmental performance

Bureti Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years. On matters managing the biodiversity differences the NG-CDFC have ensured that the government legislations on environment are followed, they have also educated the residents of Bureti Constituency on environment matters and have promoted conservation of nature. The NG-CDFC also has embraced a policy on waste management by ensuring reduction on waste, reuse and recycling. Thus ensuring that all the projects implemented causes no harm to the environment.

3. Employee welfare

BURETI NGCDF is committed to the principles of equal opportunity that ensures equal treatment of all employees irrespective of their sex, race, creed, marital status and /or physical disability. However, affirmative action has been applied in special cases to address issues of disability, gender or whenever the need arises and as per guidelines issued by the Government. Performance review procedures have been used in determining the appointment of individuals. We recognise the value of culture and individual differences among employees. We believe that these individual differences if properly managed will enable the constituency to be more efficient and effective by creating a productive environment where each employee feels valued and where everyone's unique talents are fully utilised to achieve the NG-CDF goals and objectives. We will strive to eliminate biases in selection, performance assessments and learning opportunities. The NG-CDFC strives to engage stakeholders in every level especially when sourcing for applicants. The most cost effective methods are usually adopted when sourcing for applicants. Due to the constant change in the work which poses an endless challenge the NG-CDFC seeks to have staff that are not only qualified but also up to date with information as well as highly motivated to perform their duties. Employees are therefore encouraged to pursue various courses/training programmes not only for their personal development but for the overall improved performance of the Constituency. The NG-CDFC encourages both formal training and informal training such as; in-house coaching and mentoring. NG-CDF Bureti has been committed to ensuring a safe and healthy working environment for staff and visitors to the constituency. Specifically, the NG-CDF Bureti is committed to providing and maintaining; control of the health & safety risks arising from work activities, a safe place of work with safe means of entry and exit, a safe and healthy working environment, necessary information, instruction, training and supervision to protect safety and health at work. NG-CDFC is also committed to regular health and safety consultation with staff where necessary with contractors

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI
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Reports and Financial Statements

For the year ended June 30, 2020

and suppliers of equipment and services, to ensure that occupational health and safety management is of the highest standard. The committee strives to avail a comprehensive range of programs to staff to support their health, safety and wellbeing and the return to work of ill or injured staff, including ensuring instruction is provided to staff commensurate with their roles and responsibilities to enable them to comply with this policy.

4. Market place practices-

The BURETI NG-CDFC is committed in ensuring that the supply chain and supplier relations are maintained. They ensure that procurement process is done as per the set procurement laws and regulations. All projects are budgeted for in every financial year and are funded fully to completion. Where the procurement entities allow fair competition in supply of goods and services while ensuring that payment of the goods and service is done promptly.

5. Community Engagements-

The Bureti NGCDF always ensure that all project proposals for funding during every financial year originates from the community. They ensure this by making sure that the community is engaged during Public participation exercise carried out after every two years.

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

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY 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.

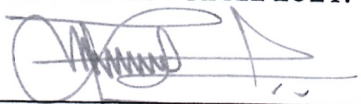
The Accounting Officer in charge of the NGCDF-Bureti Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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-Bureti 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 in charge of the NGCDF-BURETI 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-Bureti 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-BURETI Constituency financial statements were approved and signed by the Accounting Officer on 12TH APRIL 2021.



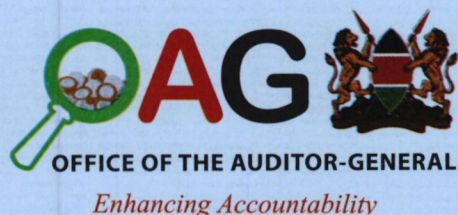
**Fund Account Manager
Esau Kemboi**



**Sub-County Accountant
Stephen Chirchir
ICPAK Member Number: 25357**

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 - BURETI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bureti Constituency set out on pages 14 to 48, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bureti Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Bureti 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 opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.203,809,969 and Kshs.134,442,245 respectively, resulting to an under-funding amounting to Kshs.69,367,724 or 34% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.203,809,969 and Kshs.116,702,283 respectively, resulting to an under expenditure amounting to Kshs.87,107,686 or 43% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery 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 any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Purchase of Land

As disclosed in Note 6 to financial statements, the statement of receipts and payments reflects transfer to other Government Units totalling to Kshs.57,364,958. The balance includes an amount of Kshs.3,000,000 transferred to Kaborus Secondary School for purchase an acre of land plus other structures within the compound. The School Management entered into an agreement with five (5) land vendors on 27 June, 2016 for the purchase of land parcel at a price totalling to Kshs.6,600,000. The certificate of official search dated 25 February, 2016 listed a third party as the proprietor of the land. However, a copy of the letter of administration was not provided to show if the vendors have been authorized by law to administer the estate of registered owner. The School Management may not be in position to process the transfer of ownership upon making the final payment of Kshs.2,600,000.

In the circumstances, the propriety of the expenditure totalling to Kshs.3,000,000 for the year ended 30 June, 2020 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

10 November, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BURETI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,678,807	108,784,483
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		123,678,807	108,784,483
PAYMENTS			
Compensation of employees	4	2,303,478	2,529,319
Use of goods and services	5	7,291,429	10,625,191
Transfers to Other Government Units	6	57,364,958	48,620,214
Other grants and transfers	7	49,742,418	44,922,946
Acquisition of Assets	8	0	81,500
Other Payments	9	0	0
TOTAL PAYMENTS		116,702,283	106,779,170
SURPLUS/ (DEFICIT)		6,976,524	2,005,313

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BURETI Constituency financial statements were approved on 12TH APRIL 2021 and signed by:

Fund Account Manager
Esau Kemboi

Sub-County Accountant
Stephen Chirchir
ICPAK Member Number: 25357

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

Reports and Financial Statements


For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	17,739,962	10,763,438
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		17,739,962	10,763,438
Accounts Receivable			
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		17,739,962	10,763,438
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0	0
Deposits (Gratuity)	12B	0	0
TOTAL FINANCIAL LIABILITES		0	0
NET FINANCIAL ASSETS		17,739,962	10,763,438
REPRESENTED BY			
Fund balance b/fwd	13	10,763,438	8,700,525
Prior year adjustments	14	0	57,600
Surplus/Defict for the year		6,976,524	2,005,313
NET FINANCIAL POSITION		17,739,962	10,763,438

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BURETI Constituency financial statements were approved on 12TH APRIL 2021 and signed by:


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Esau Kemboi


Sub-County Accountant
Stephen Chirchir
ICPAK Member Number: 25357

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

Reports and Financial Statements


For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,678,807	108,784,483
Other Receipts	3		0
Total receipts		123,678,807	108,784,483
Payments for operating expenses			
Compensation of Employees	4	2,303,478	2,529,319
Use of goods and services	5	7,291,429	10,625,191
Transfers to Other Government Units	6	57,364,958	48,620,214
Other grants and transfers	7	49,742,418	44,922,946
Other Payments	9	-	81,500
Total payments		116,702,283	106,779,170
Total Receipts Less Total Payments		6,976,524	2,005,313
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0	0
Prior year adjustments	14	0	57,600
Net Adjustments		0	57,600
Net cash flow from operating activities		6,976,524	2,062,913
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	0	0
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		6,976,524	2,062,913
Cash and cash equivalent at BEGINNING of the year		10,763,438	8,700,525
Cash and cash equivalent at END of the year		17,739,962	10,763,438

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BURETI Constituency financial statements were approved on 12TH APRIL 2021 and signed by:


Fund Account Manager
Esau Kemboi


Sub-County Accountant
Stephen Chirchir
ICPAK Member Number: 25357

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	66,442,245	203,809,969	134,442,245	69,367,724	66.0%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts						
PAYMENTS						
Compensation of Employees	2,740,063	590,618	3,330,681	2,303,478	1,027,203	69.2%
Use of goods and services	9,623,032	2,727,074	12,350,106	7,291,429	5,058,677	59.0%
Transfers to Other Government Units	67,120,000	44,652,658	111,772,658	57,364,958	54,407,700	51.3%
Other grants and transfers	57,884,629	16,648,274	74,532,903	49,742,418	24,790,485	66.7%
Acquisition of Assets	0	0	0	0	0	0
Other Payments	0	1,823,620	1,823,620	0	1,823,620	0.0%
TOTALS	137,367,724	66,442,245	203,809,969	116,702,283	87,107,686	57.3%

- i. *On Receipts, the Total Receipts from the NGCDF Board is 66.0% which is due to late disbursement of funds from NGCDFB.*
- ii. *On Use of Goods and Services budget 69.2% was utilised this was due to delayed transfer of funds from NGCDFB*
- iii. *On transfer to Other Government Units Budget, 51.3% was utilised this was due to delayed disbursement of funds from NGCDFB*
- iv. *On Other Grants and Transfers budget 66.7% was utilised this was due to delayed disbursement of funds from NGCDFB.*
- v. *On Other Payments Budget, the amount was not utilised due to the ongoing Reallocation of projects process.*

REPORTS AND FINANCIAL STATEMENTS OF NGCDF-BURETI CONSTITUENCY DEVELOPMENT FUND (NGCDF) – BURETI CONSTITUENCY
For the year ended June 30, 2020

The NGCDF-BURETI Constituency financial statements were approved on 12TH APRIL 2021 and signed by:



Fund Account Manager
Esau Kemboi



Sub-County Accountant
Stephen Chirchir
ICPAK Member Number: 25357

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	2,600,000		2,600,000	1,712,860	887,140
Goods and Services	2,900,000		2,900,000	1,220,969	1,679,032
Committee Expenses	2,602,000		2,602,000	1,556,000	1,046,000
N.S.S.F	60,000		60,000		60,000
N.H.I.F	80,063		80,063		80,063
Employees' Salaries		208,127	208,127	208,127	-
Goods and Services		1,262,960	1,262,960	1,262,960	-
Committee Expenses		-	-	-	-
N.S.S.F		240,691	240,691	240,691	-
N.H.I.F		141,800	141,800	141,800	-
Sub-Total	8,242,063	1,853,578	10,095,642	6,343,407.00	3,752,235
2.0 Monitoring and Evaluation					
Goods and Services	321,032		321,032		321,032
Committee Expenses	2,600,000		2,600,000	1,938,264	661,736
Capacity Building of NG-CDFs/PMCs	1,200,000		1,200,000		1,200,000
Goods and Services		107,000	107,000		107,000
Committee Expenses		761,736	761,736	761,736	-
		595,379	595,379		43,879
Capacity Building of NG-CDFs/PMCs				551,500	
Sub-Total	4,121,032	1,464,114	5,585,146	3,251,500	2,333,646
3.0 Emergency					
Emergency	7,198,241		7,198,241	5,342,926	1,855,315

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Emergencies		5,066,924	5,066,924	5,066,924	-
Sub-Total	7,198,241	5,066,924	12,265,165	10,409,850	1,855,315
Bursary Secondary Schools	24,000,000		24,000,000	21,925,528	2,074,472
Bursary Tertiary Schools	16,700,000		16,700,000	10,585,393	6,114,607
Bursary Tertiary Schools		2,940,847	2,940,847	2,940,847	
Sub-Total	40,700,000	2,940,847	43,640,847	35,451,768	8,189,079
5.0 Sports					
Sports Activities	2,747,354		2,747,354		2,747,354
Sports Activities		2,180,818	2,180,818	2,180,800	18
Sub-Total	2,747,354	2,180,818	4,928,172	2,180,800	2,747,372
7.0 Primary School Projects					
Botoni Primary School	750,000		750,000	750,000	-
Chamamanyik Primary School	500,000		500,000		500,000
Chelilis Primary School	700,000		700,000		700,000
Chematch primary School	2,200,000		2,200,000		2,200,000
Cheribo Primary School	750,000		750,000	750,000	-
Chesingoro Primary School	750,000		750,000	750,000	-
Itoik Primary School	450,000		450,000		450,000
Kaitamat Primary School	750,000		750,000	750,000	-
Kaldit primary school	300,000		300,000		300,000
Kamachumo Primary School	750,000		750,000	750,000	-
Kamencho primary school	600,000		600,000		600,000
Kamolok primary school	400,000		400,000		400,000
Kapcheboi Primary School	1,000,000		1,000,000		1,000,000
Kapchelach Primary School	300,000		300,000		300,000
Kapkitony Primary School	650,000		650,000		650,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BURETI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Kapkusum Primary School	750,000		750,000	750,000	-
Kapsenetwet Primary School	750,000		750,000	750,000	-
Kapsogeruk Primary School	500,000		500,000		500,000
Kelboluk Primary School	300,000		300,000		300,000
Kimugul Primary School	750,000		750,000	750,000	-
Kipkosil Primary School	750,000		750,000	750,000	-
Kitait primary school	300,000		300,000		300,000
Koiyet primary school	800,000		800,000	800,000	-
Kolonget Primary School	750,000		750,000	750,000	-
Lalwat Primary School	700,000		700,000		700,000
Mabwaita primary school	1,000,000		1,000,000		1,000,000
Mosore Primary School	400,000		400,000		400,000
Ngainet Primary School	500,000		500,000		500,000
Nganaset primary School	2,200,000		2,200,000		2,200,000
Reresik Primary School	750,000		750,000	750,000	-
Ririat primary school	1,000,000		1,000,000		1,000,000
Shinners primary school	750,000		750,000	750,000	-
Sugutek Primary School	800,000		800,000		800,000
Tembwo primary school	750,000		750,000	750,000	-
Tengecha Boys Primary School	1,000,000		1,000,000		1,000,000
Togoben Primary School	300,000		300,000		300,000
Tuiyobei Primary School	750,000		750,000	750,000	-
Wochi primary school	750,000		750,000	750,000	-
Simoton Primary School		637,931	637,931	637,931	
Kaitamat Primary School		750,000	750,000	750,000	
Tirititab Moita Primary School		750,000	750,000	750,000	

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Bakitora Primary School		750,000	750,000	750,000	-
Kiptenden Primary School		550,000	550,000	550,000	-
Tiriitab Eito Primary School		750,000	750,000	750,000	-
Kaptebengwet Primary School		750,000	750,000	750,000	-
Kongasis Primary School		750,000	750,000	750,000	-
Kapsimbiri Primary School		750,000	750,000	750,000	-
Ngoronga Primary School		500,000	500,000	500,000	-
Butiik Primary School		750,000	750,000	750,000	-
Cheplanget Junior Primary School		750,000	750,000	750,000	-
Kipsomoi Primary School		750,000	750,000	750,000	-
Tegat Primary School		750,000	750,000	750,000	-
Roronya Primary School		750,000	750,000	750,000	-
Butiik Primary School		600,000	600,000	600,000	-
Sinendet Primary School		750,000	750,000	750,000	-
Siongi Primary School		250,000	250,000	250,000	-
Wochi Primary School		750,000	750,000	750,000	-
Kaldit Primary School		750,000	750,000	750,000	-
Kiptiriri Primary School		407,700	407,700	407,700	407,700
Koitablei Primary School		750,000	750,000	750,000	-
Botoni Primary School		750,000	750,000	750,000	-
Charera Primary School		750,000	750,000	750,000	-
Siritiet Primary School		750,000	750,000	750,000	-
Kiptewit Primary School		500,000	500,000	500,000	-
Chelelachbei Primary School		750,000	750,000	750,000	-
Kaminjeiwa Primary School		750,000	750,000	750,000	-
Kamenjo Primary School		750,000	750,000	750,000	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Kimoro Primary School		500,000	500,000	500,000	-
Chepkongony Primary School		500,000	500,000	500,000	-
Koiyet Primary School		150,000	150,000	150,000	-
Cheptagum Primary School		750,000	750,000	750,000	-
Kamachumo Primary School		750,000	750,000	750,000	-
Kapitbet Primary School		700,000	700,000	700,000	-
Kapachelach Primary School		750,000	750,000	750,000	-
Kamanamsin Primary School		700,000	700,000	700,000	-
Ketiisiek Primary School		500,000	500,000		500,000
Kipkerieny Primary School		400,000	400,000	400,000	-
Kapcheboi Primary School		200,000	200,000	200,000	
Kipkerieny Primary School		200,000	200,000		200,000
Soet Primary School		300,000	300,000		300,000
Bakitura Primary School		300,000	300,000		300,000
Kutwet primary school		300,000	300,000		300,000
Kipkosil Primary School		450,000	450,000	450,000	-
Kaptele Primary School		450,000	450,000	450,000	-
Kaptenbwet Primary School		750,000	750,000	750,000	
Chelelachbei Primary School		607,027	607,027	607,027	
Sub-Total	28,150,000	29,202,658	57,352,658	39,244,958	18,107,700
8.0 Secondary School Projects					-
Itoik Secondary School	900,000		900,000	900,000	-
Kaborus Secondary School	2,600,000		2,600,000		2,600,000
Kabusinduk Secondary	750,000		750,000	750,000	-

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
School	2019/2020		2019/2020	30/06/2020	
Kamanamsim Secondary School	750,000		750,000	750,000	-
Kapkisiara Girls Secondary School	7,000,000		7,000,000		7,000,000
Kaproret Day Secondary School	2,580,000		2,580,000		2,580,000
Kapsinendet Secondary School	800,000		800,000		800,000
Kapsogeruk Secondary School	1,000,000		1,000,000		1,000,000
Kipkerieny Secondary School	800,000		800,000		800,000
Kiptewit Boys Secondary School	1,500,000		1,500,000		1,500,000
Ngororga Secondary School	1,000,000		1,000,000		1,000,000
Reresik Secondary School	1,000,000		1,000,000		1,000,000
Rungut Sec School	1,000,000		1,000,000		1,000,000
Sebetet Secondary School	270,000		270,000	270,000	-
Siongi Secondary School	900,000		900,000		900,000
Sosit Day Secondary School	1,000,000		1,000,000		1,000,000
Tebesonik Secondary School	7,000,000		7,000,000		7,000,000
Tiroto Secondary School	270,000		270,000		270,000
Tulwet Secondary School	7,000,000		7,000,000		7,000,000
Lelach Day Secondary School		750,000	750,000	750,000	-
Arokyet Girls Sec School		300,000	300,000	300,000	-
Kelunet Secondary School		800,000	800,000	800,000	-
Kiptobon Secondary School		750,000	750,000	750,000	-
Kaptele Sec School		750,000	750,000	750,000	-

**Results and Financial Statements
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Kablungu Secondary School		750,000	750,000	750,000	-
Mombwo Secondary		750,000	750,000	750,000	-
Sosit Day Secondary		750,000	750,000	750,000	-
Kusumek Secondary		750,000	750,000	750,000	-
Litein Day Secondary School		750,000	750,000	750,000	-
Kaborus Secondary School		3,000,000	3,000,000	3,000,000	-
Nelson Mandela Secondary School		1,200,000	1,200,000	1,200,000	-
Itoik Secondary School		1,900,000	1,900,000	1,900,000	-
Ngesumin Girls Secondary School		750,000	750,000	750,000	-
Tulwet Secondary School		750,000	750,000	750,000	-
Tiritab Moita Secondary School		750,000	750,000	750,000	-
SUB-TOTALS	38,120,000	15,450,000	53,570,000	18,120,000	35,450,000
9.0 Tertiary institutes projects					
Kapakat KMTC	850,000		850,000	-	850,000
SUB-TOTALS	850,000	-	850,000	-	850,000
Security Projects					
10.0 Security Projects					
Bureti Deputy county commissioner's Residence	1,000,000		1,000,000		1,000,000
Bureti Divisional Head quarters/Litein Police Station	2,000,000		2,000,000		2,000,000
Chebwan Chief's office	1,000,000		1,000,000		1,000,000

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Cheplanget Police Station	1,000,000	-	1,000,000		1,000,000
Itoik Chief's Office	1,000,000		1,000,000		1,000,000
Kapkatet Assistant county commissioner Quarters	239,033		239,033		239,033
Roret Police Station	1,000,000		1,000,000		1,000,000
Ngesumin Chiefs Office		160,000	160,000	-	160,000
Ngesumin Chiefs Office		599,686	599,686	-	599,686
Tulwet Chiefs Office		350,000	350,000	350,000	-
Chemoiben Chiefs Office		200,000	200,000	200,000	-
Kapsogut Chief Office		150,000	150,000	150,000	-
Bureti Divisional HQ/Litein Police Station		4,000,000	4,000,000	-	4,000,000
Cheborge Acc Quarters	-	1,000,000	1,000,000	1,000,000	-
Sub Total	7,239,033	6,459,686	13,698,719	11,998,719	11,998,719
12.0 Others					
			3,620		3,620
Strategic Plan		3,620			
Sub-Total		3,620	3,620	-	3,620
Constituency Innovation Hubs Project (CIH)		1,820,000	1,820,000		1,820,000
Sub-Total		1,820,000	1,820,000	-	1,820,000
GRAND TOTAL	137,367,724	66,442,245	203,809,969	116,702,283	87,107,686

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BURETI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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-BURETI 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.

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 30th 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.

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

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

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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 1st July 2019 to 30th 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 30th 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.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	B047207	52,040,876	
Normal Allocation	B047381	4,000,000	
	B041400	3,000,000	
	B047770	16,000,000	
	B047825	7,000,000	
	B049242	15,000,000	
	B104205	637,931	
	B104253	15,000,000	
	B096540	11,000,000	
	B005153		54,784,483
	B030168		10,000,000
	B030362		12,000,000
	B006305		8,000,000
	B042720		11,000,000
	B042987		13,000,000
Conditional Grants			
Receipt from other Constituency			
TOTAL		123,678,807	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,030,238	1,932,399
Personal allowances paid as part of salary		0
Pension and other social security contributions (Gratuity)	55,800	532,270
Employer Contributions Compulsory national social security schemes	217,440	64,650
Total	2,303,478	2,529,319

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,508,000	3,410,000
Utilities, supplies and services	61,600	151,365
Communication, supplies and services	0	0
Domestic travel and subsistence	301,700	581,800
Printing, advertising and information supplies & services	397,210	308,700
Rentals of produced assets	0	0
Training expenses	551,500	977,000
Hospitality supplies and services	599,000	360,000
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	338,463	0
Other operating expenses	0	393,878
Routine maintenance – vehicles and other transport equipment	233,956	646,068
Fuel , oil & lubricants	300,000	300,000
Strategic Plan	0	3,496,380
Total	7,291,429	10,625,191

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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	0	0
Transfers to primary schools (see attached list)	39,244,958	37,790,214
Transfers to secondary schools (see attached list)	18,120,000	10,830,000
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
TOTAL	57,364,958	48,620,214

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,925,528	22,532,653
Bursary – tertiary institutions (see attached list)	13,526,240	13,686,500
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Security projects (see attached list)	1,700,000	1,900,000
Sports projects (see attached list)	2,180,800	1,963,793
Environment projects (see attached list)	0	0
Emergency projects (see attached list)	10,409,850	4,840,000
Total	49,742,418	44,922,946

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	81,500
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	81,500

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

**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>Name of Bank, Account No.</i>	17,739,962	10,763,438
Total	17,739,962	10,763,438
10B: CASH IN HAND		
Location 1	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>		0	0	0
Total		0	0	0

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
Total	0	0

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
Total	0	0

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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	10,763,438	8,700,525
Cash in hand	0	0
Imprest	0	0
Total	10,763,438	8,700,525

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2018/2019 as per Financial statements		Balance b/f
	Kshs	Kshs	FY 2018/2019
			Kshs
Bank account Balances	0	0	57,600
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	
Others (<i>specify</i>)	0	0	
Total	0	0	57,600

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	4,683,750	4,557,750
Imprest surrendered during the Year (C)	4,683,750	4,557,750
Net changes in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Total	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,027,203	208,127
Use of goods and services	5,058,677	3,097,677
Amounts due to other Government entities (see attached list)	53,557,700	41,282,701
Amounts due to other grants and other transfers (see attached list)	24,790,485	16,538,782
Acquisition of assets	0	0
Others (<i>ICT HUBS</i>)	2,673,620	4,677,027
Total	87,107,686	65,804,314

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	584,160.99	0
Total	584,160.99	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BURETI CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/19
Land				
Buildings and structures	10,000,000			10,000,000
Transport equipment	4,623,000			4,623,000
Office equipment, furniture and fittings	2,000,000			2,000,000
ICT Equipment, Software and Other ICT Assets	81,500			81,500
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	16,704,500			16,704,500

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Botoni Primary School	Equity	0530279523886	30.00	0
Cheribo Primary School	Equity	0530193992274	331.33	0
Chesingoro Primary School	Equity	0530162170297	1,140.00	0
Kaitamat Primary School	Equity	0530197720801	421.25	0
Kamachumo Primary School - Cdf	Equity	0530279003048	10.00	0
Kapkusum Primary School	Equity	0530279650166	227.90	0
Kapsenetwet Primary School	Equity	0530193692486	425.11	0
Kimugul Primary School-Cdf	Equity	0530277645787	3,930.00	0
Kipkosil Primary School	Equity	0530162157390	702.50	0
Koiyet Primary School	Equity	0530193798429	188.80	0
Kolonget Primary School - Cdf Account	Equity	0530277173251	635.00	0
Reresik Primary School	Equity	0530271559348	1,845.00	0
Tembwo Primary School	Equity	0530165579291	60.00	0
Tuyobei Primary School	Equity	0530166349407	1,300.00	0
Wochi Primary School-Cdf	Equity	0530279589510	313.25	0
Simoton Primary School	Equity	0530198945730	702.70	0
Kaitamat Primary School	Equity	0530197720801	421.25	0
Bakitira Primary School	Equity	0530279718364	260.00	0
Kiptenden Primary School	Equity	0530279537969	600.00	0
Tiriitabeito Primary School-Cdf	Equity	0530279623562	160.00	0
Kaptebengwo Primary School-Cdf	Equity	0530277687497	180.00	0
Kapsimbiri Primary School	Equity	0530270733706	0.00	0
Ngororga Primary School	Equity	0530197596388	219,421.30	0
Butiik Primary School-Cdf	Equity	0530277635845	364.75	0
Cheplanget Junior School - Cdf Account	Equity	0530279027422	650.00	0

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Tegat Primary School-Cdf	Equity	0530279318407	0	0
Butiik Primary School-Cdf	Equity	0530277635845	364.75	0
Siongi Primary School	Equity	0530196908186	0	0
Kaldit Primary School	Equity	0530271405163	0	0
Koitabai Primary School - Cdf Account	Equity	0530270015280	1,180.00	0
Charera Primary School-Cdf	Equity	0530277658462	0	0
Siritiet Primary School	Equity	0530271405256	322,618.65	0
Kiptewit Primary School	Equity	0530279665722	371.45	0
Kaminjeiwa Primary School	Equity	0530279648132	80.00	0
Kimoro Primary School	Equity	0530162134159	1,401.00	0
Chepkongony Primary School	Equity	0530167937767	0	0
Cheptagum Primary School-Cdf	Equity	0530279612169	300.65	0
Kaptirbet Primary School Infrastructure Bank Account	Equity	0530192550431	1,183.15	0
Kapchelach Primary School-Cdf	Equity	0530277685602	1,750.00	0
Kamanamsim Primary School Infrastructure Bank Account	Equity	0530192550030	1,179.60	0
Kapcheboi Primary School-Cdf	Equity	0530277676355	400.00	0
Kipkosil Primary School	Equity	0530162157390	702.50	0
Kaptele Primary School Infrastructure Bank Account	Equity	0530294393759	337.85	0
Kaptembwet Primary School - Cdf Account	Equity	0530167557719	1,560.00	0
Itoik Primary School	Equity	0530279528923	1,260.00	0
Kabusienduk Secondary School	Equity	0530280014165	0	0
Kamanamsim Secondary School	Equity	0530279944496	0	0
Tulwet Chiefs Office	Equity	0530161363215	2,426.10	0
Chemoiben Chiefs Office Project	Equity	0530199927949	4,042.15	0
Kapsogut Assistant Chief's Office	Equity	0530172211995	100.00	0

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Nelson Mandela High School-Cdf	Equity	0530277681578	880.00	0
Tiriitab Moita Secondary School - Cdf Account	Equity	0530166566469	0	0
Kelunet Secondary School	Equity	0530162157390	1850	0
Kiptobon Secondary School	Equity	0530261666066	2030	0
Kabitungu Secondary School	Equity	0530279681351	1000	0
Mombwo Secondary	Equity	0530196918068	1363	0
Sosit Day Secondary School	Equity	0530266417930	205	0
Kusumek Secondary	Equity	0530279572598	0	0
Litein Day Secondary School	Equity	0530266471831	1255	0
Kaborus Secondary School	Equity	0530268804453	0	0
TOTAL			584,160.9 9	

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XIV. 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)
1.0	Inaccuracies in the Financial Statements	The statement of receipts and payments reflects transfers from CDF board of Kshs 46,305,172 while the summary statement of Appropriation: recurrent and development combined reflects a balance of Kshs. 46,478,799 resulting into unexplained variance of Kshs. 173,627.00.	FAM	Resolved	1 Month
2.0	Inaccurate Cash and Cash Equivalents	The statement of assets reflects bank balance of Kshs.8,700,525 which differs with the reconciled cash book balance of Kshs.8,700,824.60 by unexplained variance of Kshs.299.60.	FAM	Resolved	1 Month

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XV. ANNEXURE

