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| TABLED BY: | <i>Majority Whip Hon Wanjau</i> |
| CLERK-AT THE-TABLE: | <i>B. Inzobe</i> |

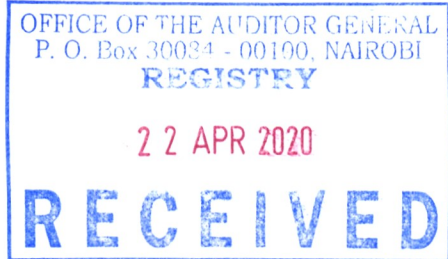
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
 30 JUNE, 2019**

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019



BONDO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019**

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 BONDO 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 2019 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|------------|-----------------------|-----------------------|
| 1. | A.I.E holder | Judith Ochoro |
| 2. | Sub-County Accountant | Joel Patrick Opondo |
| 3. | Chairman NGCDFC | Charles Otieno Ondiek |
| 4. | Member NGCDFC | Persilla Kofuna |

(d) Fiduciary Oversight Arrangements

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

P.O. Box 21-40601
NGCDF Building/ Next to Jaramogi Oginga Odinga Hall
Behind Bondo Law Courts
Bondo, KENYA

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019

(f) NGCDF BONDO Constituency Contacts

Telephone: (254) 717512051
E-mail: cdfbondo@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF BONDO Constituency Bankers

1. Cooperative Bank of Kenya
Bondo Branch
P.O. Box
Bondo, Kenya

(h) Independent Auditors

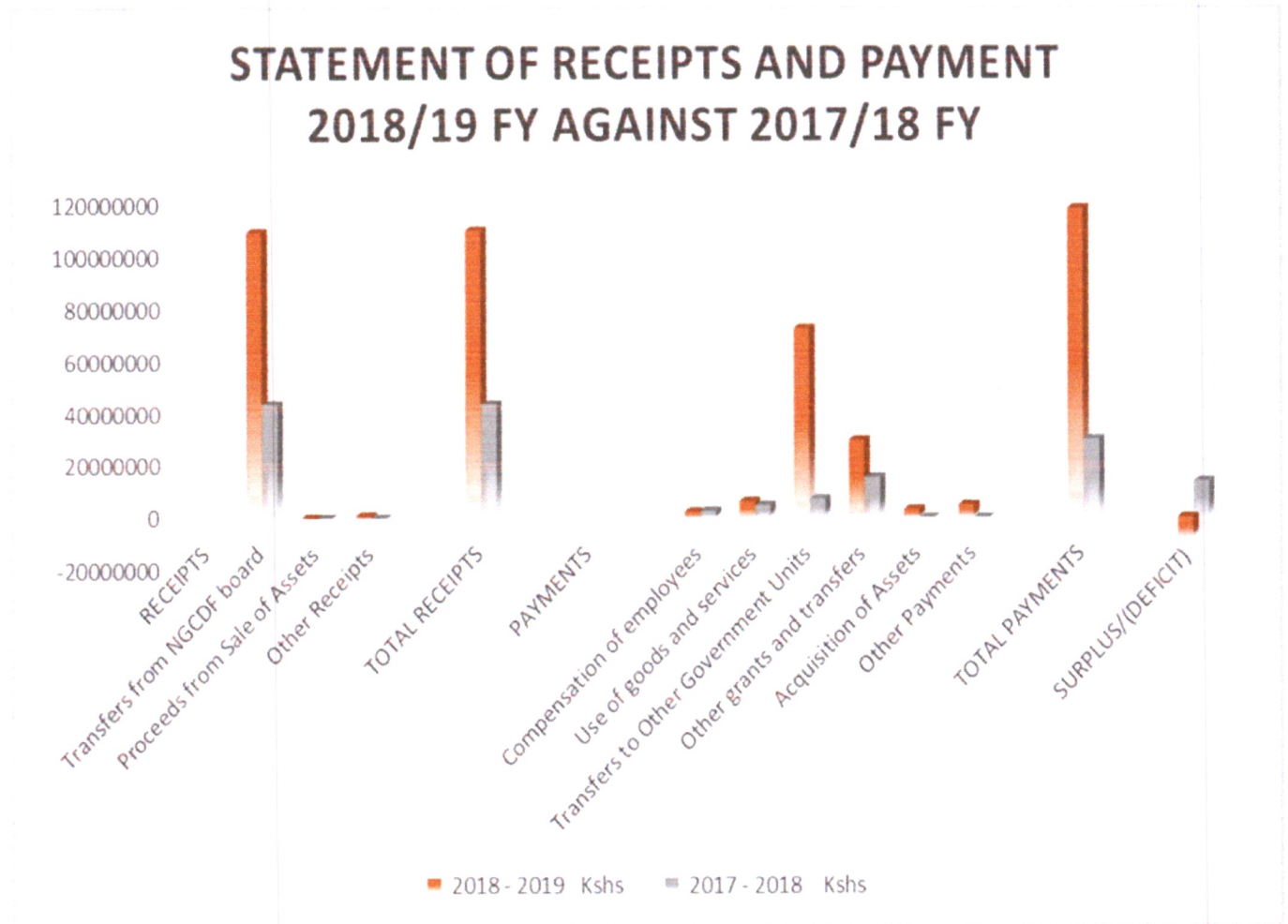
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

FOREWARD BY THE CHAIRMAN NGCDF COMMITTEE

Summary of the budget performance against actual amounts for current year based on economic classification and programmes

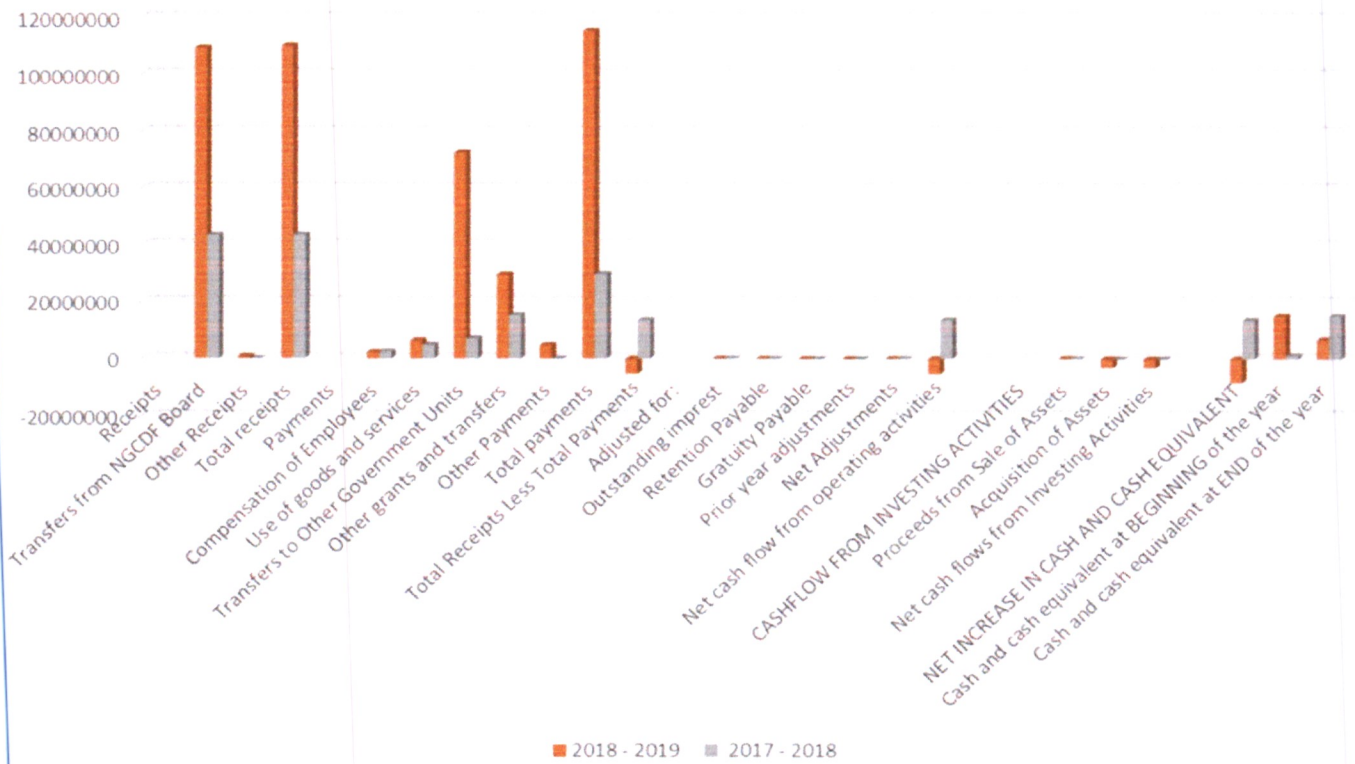


KEY:

In general observation there were more receipt in 2018/19 FY compared to the previous financial year 2017/2018. Also, in the financial year 2018/19 the payments were more compared to the previous financial year 2017/18 where less payments were made.

**Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019**

STATEMENT OF CASHFLOW FOR 2018/19 FY AND 2017/18 FY

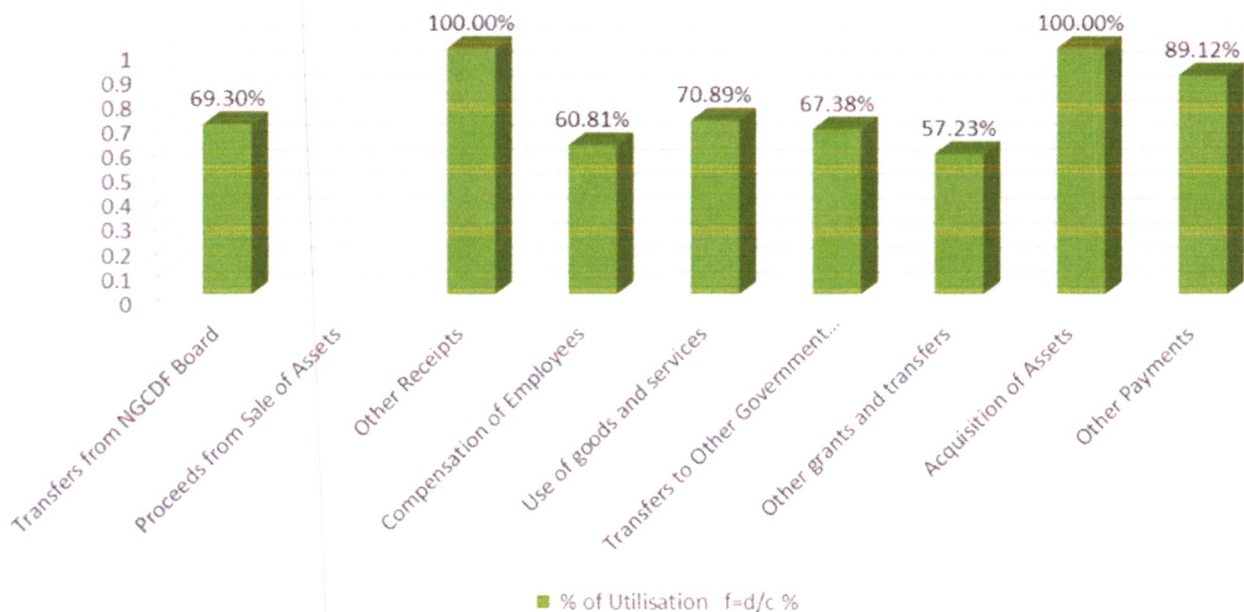


KEY

The graph shows that in financial year 2018/19 there was net decrease in cash and cash equivalent this was due to the fact that kshs 55,040,874 has not been received from the Board. In financial year 2017/18 there was a net increase in cash and cash equivalent.

There was a decrease in net cashflow in 18/19 FY compared to 17/18 FY this shows that there was increased rate of absorption which shows efficient and timely delivery of services.

A GRAPH SHOWING BUDGET UTILIZATION



KEY:

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
 - i) The total revenue on actual on comparable basis comprises of ; opening balance of ksh. 14,974,000, receipt for 15/16FY ksh.500,000, receipts for 17/18 FY Ksh.54,774,483 and receipts for 18/19FY Ksh.54,000,000 Totaling to Ksh. 124,248,483
 - ii) Other receipts of Ksh 200,000 is a donation from Cooperative Bank towards school feeding program.
 - liii)
- (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- ii. Transfer from CDF Board was 69.3 % due to the fact that kshs 55,040,874 is yet to be received from the board and the same amount is analyzed as here-under;
 - vi. Compensation of employees is 45.6% KSHS 2,034,355 has not been received from the board
 - vii. Use of goods and services is 70.85% due to the fact that kshs 2,627,476 is yet to be received from the board
 - viii. Transfer to other government units is 67.38% due to the fact that kshs 35,070,001 is yet to be received from the board
 - ix. Other Grants and Other Transfers is 57.23% due to the fact that kshs 22,042,470 is yet to be received from the board
 - x. The general budget performance is therefore at 65.6% due to partial receipt of the funds from the board as analysed above.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

provision.

KEY ACHIEVEMENT IN THE FINANCIAL YEAR 2018/19 FY



JUSA SECONDARY SCHOOL – SCHOOL BUS



ULOWA GIRLS SECONDARY SCHOOL (CONSTRUCTION OF 6 CLASSROOMS)



UYAWI SECONDARY SCHOOL BUS



UYAWI SECONDARY SCHOOL DORMITORY



BONDO NGCDF OFFICE RENOVATION

Sign

CHAIRMAN NGCDF COMMITTEE

FUND ACCOUNT MANAGER
BONDO NG - CDF
P. O. Box 21-40601 BONDO
Sign:

II. 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-BONDO 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, 2019. 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-BONDO 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, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-BONDO Constituency further confirms the completeness of the accounting records maintained for the Bondo NGCDF, 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.

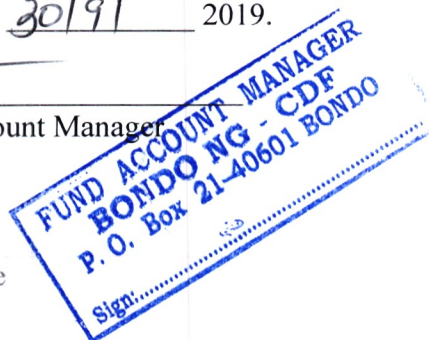
The Accounting Officer in charge of the NGCDF-BONDO Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-BONDO constituency financial statements were approved and signed by the Accounting Officer on 30/9/ 2019.


Fund Account Manager
Name:

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Sub-County Accountant
Name:

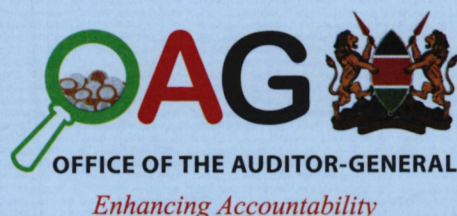
ICPAK Member Number:

17141



REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BONDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bondo Constituency set out on pages 14 to 35, which comprise of the statement of assets and liabilities as at 30 June, 2019, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bondo Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Assets and Liabilities

The statement of assets and liabilities reflects nil net financial assets for 2018/2019 and 2017/2018 instead of a balance of Kshs.6,733,426 and Kshs.14,974,000 respectively. The error was not corrected.

In the circumstances, the accuracy, completeness and validity of the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

2. Inaccuracies in Project Committee Account Balance

Other important disclosures Note 15.4 reflects nil Project Management Committees Account balance instead of Kshs.25,331 as shown in Annex 5. The error was not corrected.

In the circumstances, the accuracy, completeness and validity of the Project Management Committees balance as at 30 June, 2019 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 - Bondo Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.179,289,359 and Kshs.124,448,283 respectively, resulting to an under-funding of Kshs.54,841,076 or 31% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.179,289,359 and Kshs.117,715,057 respectively, resulting to an under expenditure of Kshs.61,574,302 or 34 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, I confirm that, nothing 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

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

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

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

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

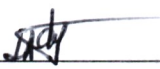
01 October, 2021


Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements For the year ended June 30, 2019

III. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018 - 2019 | 2017 - 2018 |
|-------------------------------------|------|---------------------------|--------------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF board | 1 | 109,274,483 | 43,405,172 |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Other Receipts | 3 | 200,000 | 0 |
| TOTAL RECEIPTS | | 109,474,483 | 43,405,172 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 1,701,894 | 2,530,671 |
| Use of goods and services | 5 | 6,385,012 | 4,810,049 |
| Transfers to Other Government Units | 6 | 72,437,609 | 7,079,007 |
| Other grants and transfers | 7 | 29,490,542 | 15,306,958 |
| Acquisition of Assets | 8 | 3,000,000 | 0 |
| Other Payments | 9 | 4,700,000 | 0 |
| TOTAL PAYMENTS | | 117,715,057 | 29,726,685 |
| SURPLUS/(DEFICIT) | | <u>(8,240,574)</u> | <u>13,678,487</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BONDO Constituency financial statements were approved on 30/9/ 2019 and signed by:


 Fund Account Manager
 Name:


 Sub-County Accountant
 Name:
 ICPAK Member Number:

17149




Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements For the year ended June 30, 2019

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

| | Note | 2018-2019 | 2017-2018 |
|--|------|------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 6,733,426 | 14,974,000 |
| Cash Balances (cash at hand) | 10B | 0 | 0 |
| Total Cash and Cash Equivalents | | 6,733,426 | 14,974,000 |
| Current Receivables | | 0 | 0 |
| Outstanding Imprests | 11 | 0 | 0 |
| TOTAL FINANCIAL ASSETS | | 6,733,426 | 14,974,000 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | | 0 | 0 |
| Retention | 12A | 0 | 0 |
| Gratuity | 12B | 0 | 0 |
| TOTAL FINANCIAL LIABILITES | | 0 | 0 |
| NET FINANCIAL ASSETS | | 0 | 0 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 13 | 14,974,000 | 1,295,514 |
| Surplus/Deficit for the year | | (8,240,574) | 13,678,487 |
| Prior year adjustments | 14 | 0 | 0 |
| NET FINANCIAL POSITION | | 6,733,426 | 14,974,000 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BONDO Constituency financial statements were approved on 30/9/2019 2019 and signed by:


 Fund Account Manager
 Name:


 Sub-County Accountant
 Name:
 ICPAK Member Number:

17141

FUND ACCOUNT MANAGER
BONDO NG - CDF
P. O. Box 21-40601 BONDO
 Sign.....


DISTRICT ACCOUNTANT
BONDO DISTRICT
 P. O Box 324
 BONDO - 40601
 TEL 057 - 520225

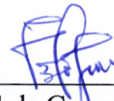
Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements For the year ended June 30, 2019

V. STATEMENT OF CASHFLOW

| CASH FLOWS FROM OPERATING ACTIVITIES | | 2018 - 2019 | 2017 - 2018 |
|---|-----|-------------|-------------|
| Receipts | | | |
| Transfers from NGCDF Board | 1 | 109,274,483 | 43,405,172 |
| Other Receipts | 3 | 200,000 | 0 |
| Total receipts | | 109,474,483 | 43,405,172 |
| Payments | | | |
| Compensation of Employees | 4 | 1,701,894 | 2,530,671 |
| Use of goods and services | 5 | 6,385,012 | 4,810,049 |
| Transfers to Other Government Units | 6 | 72,437,609 | 7,079,007 |
| Other grants and transfers | 7 | 29,490,542 | 15,306,958 |
| Other Payments | 9 | 4,700,000 | 0 |
| Total payments | | 114,715,057 | 29,726,685 |
| Total Receipts Less Total Payments | | (5,240,574) | 13,678,487 |
| Adjusted for: | | | |
| Outstanding imprest | 11 | 0 | 0 |
| Retention Payable | 12A | 0 | 0 |
| Gratuity Payable | 12B | 0 | 0 |
| Prior year adjustments | 14 | 0 | 0 |
| Net Adjustments | | 0 | 0 |
| Net cash flow from operating activities | | (5,240,574) | 13,678,487 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Acquisition of Assets | 9 | (3,000,000) | 0 |
| Net cash flows from Investing Activities | | 3,000,000) | 0 |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| Cash and cash equivalent at BEGINNING of the year | 13 | 14,974,000 | 1,295,513 |
| Cash and cash equivalent at END of the year | | 6,733,426 | 14,974,000 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BONDO Constituency financial statements were approved on 30/9/2019 and signed by:


 Fund Account Manager
 Name:


 Sub-County Accountant
 Name:
 ICPAK Member Number:

17141

FUND ACCOUNT MANAGER
BONDO NG - CDF
 P.O. Box 21-40601 BONDO
 Sign:

DISTRICT ACCOUNTANT
 BONDO DISTRICT
 P. O Box 324
 BONDO - 40601
 TEL 057 - 520225

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|-------------------------------------|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Transfers from NGCDF Board | 109,040,876 | 70,248,483 | 179,289,359 | 124,248,483 | 55,040,876 | 69.30% |
| Proceeds from Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Other Receipts | 0 | 200,000 | 200,000 | 200,000 | 0 | 100.00% |
| TOTAL | 109,040,876 | 70,448,483 | 179,489,359 | 124,448,483 | 55,040,876 | 69.33% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 3,026,000 | 710,249 | 3,736,249 | 1,701,894 | 2,034,355 | 45.6% |
| Use of goods and services | 6,787,679 | 2,224,809 | 9,012,488 | 6,385,012 | 2,627,476 | 70.85% |
| Transfers to Other Government Units | 70,876,568 | 36,631,042 | 107,507,610 | 72,437,609 | 35,070,001 | 67.38% |
| Other grants and transfers | 28,350,629 | 23,182,383 | 51,533,012 | 29,490,542 | 22,042,470 | 57.23% |
| Acquisition of Assets | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 0 | 100.00% |
| Other Payments | 0 | 4,700,000 | 4,700,000 | 4,700,000 | 0 | 100.00% |
| TOTALS | 109,040,876 | 70,448,483 | 179,489,359 | 117,715,057 | 61,774,302 | 65.6% |

(c) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

- i) The total revenue on actual on comparable basis comprises of ;opening balance of ksh. 14,974,000, receipt for 15/16FY ksh.500,000, receipts for 17/18 FY Ksh.54,774,483 and receipts for 18/19FY Ksh..54,000,000 Totaling to Ksh. 124,248,483
- ii) Other receipts of Ksh 200,000 is a donation from Cooperative Bank towards school feeding program.
- iii)

(d) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]


**Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019**

ii. Transfer from CDF Board was 69.3 % due to the fact that kshs 55,040,874 is yet to be received from the board and the same amount is analyzed as here-under;

- xi. Compensation of employees is 45.6% KSHS 2,034,355 has not been received from the board
- xii. Use of goods and services is 70.85% due to the fact that kshs 2,627,476 is yet to be received from the board
- xiii. Transfer to other government units is 67.38% due to the fact that kshs 35,070,001 is yet to be received from the board
- xiv. Other Grants and Other Transfers is 57.23% due to the fact that kshs 22,042,470 is yet to be received from the board
- xv. The general budget performance is therefore at 65.6% due to partial receipt of the funds from the board as analysed above.


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-BONDO Constituency financial statements were approved on 30/9/ 2019 and signed by:



Fund Account Manager
Name:





Sub-County Accountant
Name:

ICPAK Member Number:
17141



VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget 2018/2019 K.shs | Adjustments K.shs | Final Budget 2018/2019 K.shs | Actual on comparable basis 30-06-19 K.shs | Budget utilization difference K.shs |
|---|---------------------------------------|----------------------|------------------------------------|--|--|
| 1.0 Administration and Recurrent | | | | | |
| 1.1 Compensation of employees | 3,026,000 | 710,249 | 3,736,249 | 1,701,894 | 2,034,355 |
| 1.2 Committee allowances | 1,116,453 | 500,000 | 1,616,453 | 1,227,840 | 388,613 |
| 1.3 Use of goods and services | 2,400,000 | 500,000 | 2,900,000 | 2,659,305 | 240,695 |
| 2.0 Monitoring and evaluation | | | | | |
| 2.1 Capacity building | 1,240,000 | 724,809 | 1,964,809 | 632,000 | 1,332,809 |
| 2.2 Committee allowances | 1,000,000 | 0 | 1,000,000 | 834,641 | 165,359 |
| 2.3 Use of goods and services | 1,031,226 | 500,000 | 1,531,226 | 1,031,226 | 500,000 |
| 3.0 Emergency | 1,638,993 | 0 | 1,638,993 | 0 | 1,638,993 |
| 3.1 Primary Schools | | | | | |
| 3.11 Manyonge Primary School | 600,000 | 0 | 600,000 | 600,000 | 0 |
| 3.12 Siage Primary School | 800,000 | 0 | 800,000 | 800,000 | 0 |
| 3.13 Kamnara Primary School | 300,000 | 0 | 300,000 | 300,000 | 0 |
| 3.14 Nyawita Primary School | 800,000 | 0 | 800,000 | 800,000 | 0 |
| 3.15 Siage Primary School | 1,600,000 | 0 | 1,600,000 | 1,600,000 | 0 |
| 3.2 Security projects | | | | | |
| 3.21 West Sakwa chief's Office | 0 | 250,000 | 250,000 | 250,000 | 0 |
| 3.22 Amoyo Chief's Office | 0 | 350,000 | 350,000 | 350,000 | 0 |
| 3.23 Wichlum Police Post | 0 | 250,000 | 250,000 | 250,000 | 0 |
| 3.3 Roads Projects | | | | | |
| 3.31 Roads Maintenance Committee | 0 | 400,000 | 400,000 | 400,000 | 0 |
| 3.32 Wagusu- Ndati Road | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 3.33 Nyamnua-Miganja Road | 0 | 450,000 | 450,000 | 450,000 | 0 |

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 3.34 Ludhi-Wichlum Road | | | 447,000 | 447,000 | 447,000 | 0 |
| 4.0 Bursary and Social Security | | | | | | |
| 4.1 Primary Schools | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.2 Secondary Schools | 7,000,000 | 2,400,000 | 2,400,000 | 9,400,000 | 5,270,000 | 4,130,000 |
| 4.3 Tertiary Institutions | 2,000,000 | 2,252,000 | 2,252,000 | 4,252,000 | 505,000 | 3,747,000 |
| 4.4 Universities | 2,600,000 | 1,500,636 | 1,500,636 | 4,100,636 | 930,000 | 3,170,636 |
| 4.5 Social Security | 3,000,000 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| 5.0 Sports | 2,180,818 | 227,582 | 227,582 | 2,408,400 | 2,418,400 | (10,000) |
| 6.0 Environment | 2,180,818 | 227,582 | 227,582 | 2,408,400 | 227,582 | 2,180,818 |
| 7.0 Primary Schools Projects (List all the Projects) | | | | | | |
| 7.1 Ngulu primary school | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.2 Abom primary school | 600,000 | 0 | 0 | 600,000 | 0 | 600,000 |
| 7.3 Kamnara Primary school | 1,000,000 | 0 | 0 | 1,000,000 | 1,000,000 | 0 |
| 7.4 Bondo township primary school | 1,600,000 | 0 | 0 | 1,600,000 | 0 | 1,600,000 |
| 7.5 Matangwe primary school | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.6 Nyaguda primary school | 1,600,000 | 0 | 0 | 1,600,000 | 0 | 1,600,000 |
| 7.7 Uhendo primary school | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.8 Gombe primary school | 1,200,000 | 0 | 0 | 1,200,000 | 0 | 1,200,000 |
| 7.9 Wambarra primary school | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.10 Migiro primary school | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.11 Miyandhe primary school | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.12 Uyawu primary school | 800,000 | 0 | 0 | 800,000 | 800,000 | 0 |
| 7.13 Ndeda primary school | 900,000 | 0 | 0 | 900,000 | 0 | 900,000 |
| 7.14 Pala primary school | 700,000 | 0 | 0 | 700,000 | 0 | 700,000 |
| 7.15 Abidha primary school | 800,000 | 0 | 0 | 800,000 | 800,000 | 0 |
| 7.16 Othach primary school | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.17 Magombe primary school | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.18 Bar Awendo Primary School | 800,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 7.19 Sika primary school | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.20 Mahanga primary school | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.21 Sanda Primary school | 700,000 | 0 | 0 | 700,000 | 0 | 700,000 |

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019

| | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|---|-----------|
| 7.22 Nyayo Primary School | 800,000 | 0 | 800,000 | 0 | 800,000 | 0 | 800,000 |
| 7.23 Nyawita Primary School | 800,000 | 0 | 800,000 | 0 | 800,000 | 0 | 800,000 |
| 7.24 Odhuro Primary School | 0 | 800,000 | 800,000 | 800,000 | 800,000 | 0 | 0 |
| 7.25 Rapogi Primary School | 0 | 800,000 | 800,000 | 800,000 | 800,000 | 0 | 0 |
| 7.26 Keyo Kodindo Primary School | 0 | 600,000 | 600,000 | 600,000 | 600,000 | 0 | 0 |
| 7.27 Nyamwanga Primary School | 0 | 800,000 | 800,000 | 800,000 | 800,000 | 0 | 0 |
| 7.28 Sifu Island Primary School | 0 | 1,031,042 | 1,031,042 | 1,031,042 | 1,031,042 | 0 | 0 |
| 7.29 Sinyanya Primary School | 0 | 800,000 | 800,000 | 800,000 | 800,000 | 0 | 0 |
| 7.30 Abidha Primary School | 0 | 250,000 | 250,000 | 250,000 | 250,000 | 0 | 0 |
| 8.0 Secondary Schools Projects (List all the Projects) | | | | | | | |
| 8.1 Gobei Secondary school | 700,000 | 0 | 700,000 | 700,000 | 700,000 | 0 | 0 |
| 8.2 Majiwa secondary school | 1,920,000 | 0 | 1,920,000 | 1,920,000 | 1,920,000 | 0 | 1,920,000 |
| 8.3 Nyabenge Secondary School | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 | 0 |
| 8.4 Barkowino Secondary | 800,000 | 0 | 800,000 | 800,000 | 800,000 | 0 | 800,000 |
| 8.5 Agwara Secondary School | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 1,000,000 |
| 8.6 Nyawita Secondary School | 1,600,000 | 0 | 1,600,000 | 1,600,000 | 1,600,000 | 0 | 1,600,000 |
| 8.7 Jaramogi oginga Odinga Secondary School | 1,600,000 | 0 | 1,600,000 | 1,600,000 | 1,600,000 | 0 | 0 |
| 8.8 Kapiyo Secondary School | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 | 2,000,000 |
| 8.9 Usire Secondary School | 1,500,000 | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 0 |
| 8.10 Nyamira Girls High School | 3,700,000 | 0 | 3,700,000 | 3,700,000 | 3,700,000 | 0 | 0 |
| 8.11 Maranyona secondary school | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 1,200,000 | 0 | 1,200,000 |
| 8.12 Nyaguda secondary school | 1,250,000 | 0 | 1,250,000 | 1,250,000 | 1,250,000 | 0 | 1,250,000 |
| 8.13 Akoko secondary school | 1,500,000 | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 1,500,000 |
| 8.14 Kipasi Secondary School | 3,500,000 | 0 | 3,500,000 | 3,500,000 | 3,500,000 | 0 | 0 |
| 8.15 Orengo Secondary School | 1,600,000 | 0 | 1,600,000 | 1,600,000 | 1,600,000 | 0 | 0 |
| 8.16 Wambarra secondary school | 800,000 | 0 | 800,000 | 800,000 | 800,000 | 0 | 800,000 |
| 8.17 Uyawii Secondary School | 3,500,000 | 0 | 3,500,000 | 3,500,000 | 3,500,000 | 0 | 0 |
| 8.18 Wambasa girls | 2,300,000 | 0 | 2,300,000 | 2,300,000 | 2,300,000 | 0 | 2,300,000 |
| 8.19 Bar-kanyango Secondary School | 1,600,000 | 0 | 1,600,000 | 1,600,000 | 1,600,000 | 0 | 0 |
| 8.20 Got matar Secondary School | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 | 0 |
| 8.21 Majengo Secondary School | 4,000,000 | 0 | 4,000,000 | 4,000,000 | 4,000,000 | 0 | 0 |

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019

| | | | | | | |
|---|---|-----------|-----------|-----------|-----------|-----------|
| 8.22 | Usege secondary school | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 0 |
| 8.23 | Kanyibok Secondary school | 800,000 | 0 | 800,000 | 0 | 800,000 |
| 8.24 | Ulowa Girls Secondary School | 4,606,567 | 0 | 4,606,567 | 4,606,567 | 0 |
| 8.25 | Joakim Owang Secondary School | 1,300,000 | 0 | 1,300,000 | 900,000 | 400,000 |
| 8.26 | Maranda High School | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 8.27 | Usenge High School | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 |
| 8.28 | Jusa Secondary School | 0 | 9,100,000 | 9,100,000 | 9,100,000 | 0 |
| 8.29 | Gobei Secondary School | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 0 |
| 8.30 | Uyawi Secondary School | 0 | 4,000,000 | 4,000,000 | 4,000,000 | 0 |
| 8.31 | Ulowa Girls High School | 0 | 400,000 | 400,000 | 400,000 | 0 |
| 8.32 | Ndira Secondary School | 0 | 4,700,000 | 4,700,000 | 4,700,000 | 0 |
| 8.33 | Kamnara Secondary School | 0 | 4,400,000 | 4,400,000 | 4,400,000 | 0 |
| 8.34 | Jaramogi Oginga Odinga Secondary School | 0 | 250,000 | 250,000 | 250,000 | 0 |
| 8.35 | Kamnara Secondary School | 0 | 1,200,000 | 1,200,000 | 1,200,000 | 0 |
| 8.36 | Barchando Girls Secondary School | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| 9.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| 9.1 | Sirongo Beach Resource Center | 1,000,000 | 0 | 1,000,000 | 0 | 1,000,000 |
| 10.0 Security Projects | | | | | | |
| D,O | Office Maranda | 700,000 | 0 | 700,000 | 0 | 700,000 |
| Oyamo | Assistant Chief's Office | 700,000 | 0 | 700,000 | 0 | 700,000 |
| Kapiyo | AP Camp | 650,000 | 0 | 650,000 | 0 | 650,000 |
| Uhanya | AP staff, s house | 1,000,000 | 0 | 1,000,000 | 0 | 1,000,000 |
| North Yimbo Chief's Office | | | | | | |
| 10.1 | Uhanya AP post | 0 | 1,300,000 | 1,300,000 | 1,300,000 | 0 |
| 10.2 | Ndira AP post | 0 | 1,200,000 | 1,200,000 | 1,200,000 | 0 |
| 10.3 | Ndira AP post | 0 | 1,427,582 | 1,427,582 | 1,427,582 | 0 |
| 11.0 Acquisition of assets | | | | | | |
| 11.1 | Motor Vehicles (including motorbikes) | 0 | 0 | 0 | 0 | 0 |

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements For the year ended June 30, 2019

| | | | | | |
|---|-------------|------------|-------------|-------------|------------|
| 11.2 Construction of CDF office (Renovation) | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 0 |
| 11.3 Purchase of furniture and equipment | 0 | 0 | 0 | 0 | 0 |
| 11.4 Purchase of computers | 0 | 0 | 0 | 0 | 0 |
| 11.5 Purchase of land | 0 | 0 | 0 | 0 | 0 |
| 12.0 Others | | | 0 | | 0 |
| 12.1 Strategic Plan | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 0 |
| 12.2 Innovation Hub | 0 | 0 | 0 | 0 | 0 |
| 12.2 NGCDF Hall | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| 12.4 Donation (School Feeding Programme) | 0 | 200,000 | 200,000 | 200,000 | 0 |
| 13.0 Roads | | | 0 | | |
| 13.1 Nyawita Junction-Manyonge Primary School | 0 | 2,600,000 | 2,600,000 | 2,543,329 | 56,671 |
| 13.2 Daraja Junction- Mago Primary School | 0 | 2,500,000 | 2,500,000 | 2,326,224 | 173,776 |
| 13.3 Kopololo- Magak Primary School | 0 | 2,300,000 | 2,300,000 | 2,157,094 | 142,907 |
| 13.4 Nango Junction- Onyinyore Primary School | 0 | 2,600,000 | 2,600,000 | 2,438,332 | 161,668 |
| GRAND TOTAL | 109,040,875 | 70,448,483 | 179,489,359 | 117,715,057 | 61,774,300 |

(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)

IX. 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-BONDO 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 2018, 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 recognizes 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.

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.

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 2018 for the period 1st July 2018 to 30th June 2019 as required by Law 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 2019.

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.

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017-2018 |
|--------------------|--------------------|-------------------|
| | Kshs | Kshs |
| NGCDF Board (AIE) | | |
| B005333 | 34,246,901 | 5,500,000 |
| B030139 | 10,000,000 | 37,905,172 |
| B030358 | 13,000,000 | |
| B006300 | 7,000,000 | |
| A699025 | 11,000,000 | |
| B042668 | 20,527,582 | |
| B042688 | 500,000 | |
| B042870 | 13,000,000 | |
| TOTAL | 109,274,483 | 43,405,172 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | 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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3. OTHER RECEIPTS

| | 2018-2019 | 2017-2018 |
|---|----------------|-----------|
| | Kshs | Kshs |
| Interest Received | 0 | 0 |
| Rents | 0 | 0 |
| Receipts from Sale of tender documents | 0 | 0 |
| Other Receipts Not Classified Elsewhere | | |
| (i) Donation | 200,000 | 0 |
| Total | 200,000 | 0 |

4. COMPENSATION OF EMPLOYEES

| | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,480,492 | 1,976,186 |
| Basic wages of casual labour | 0 | 0 |
| Personal allowances paid as part of salary | 0 | 0 |
| House allowance | 0 | 0 |
| Transport allowance | 0 | 0 |
| Leave allowance | 0 | 0 |
| Gratuity – paid | 221,402 | 121,401 |
| - accrued | 0 | 0 |
| Other personnel payments | 0 | 433,084 |
| Total | 1,701,894 | 2,530,671 |

5. USE OF GOODS AND SERVICES

| | 2018-2019 | 2017-2018 |
|---|-----------|-----------|
| | Kshs | Kshs |
| Committee Expenses | 2,001,840 | 1,830,117 |
| Utilities, supplies and services | 47,796 | 57,721 |
| Communication, supplies and services | 0 | 23,000 |
| Domestic travel and subsistence | 0 | 202,200 |
| Printing, advertising and information supplies & services | 0 | 0 |
| Rentals of produced assets | 0 | 0 |
| Training expenses | 632,000 | 977,600 |
| Hospitality supplies and services | 0 | 0 |
| Insurance costs | 0 | 0 |
| Specialized materials and services | 1,076,000 | 722,104 |

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| | | |
|--|------------------|------------------|
| Office and general supplies and services | 557,828 | 250,417 |
| Other operating expenses | 1,462,600 | 0 |
| Routine maintenance – vehicles and other transport equipment | 606,948 | 746,890 |
| Routine maintenance – other assets | 0 | 0 |
| Total | 6,385,012 | 4,810,049 |

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017-2018 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | 0 | 0 |
| Transfers to primary schools (see attached list) | 7,681,042 | 6,079,007 |
| Transfers to secondary schools (see attached list) | 64,756,567 | 1,000,000 |
| Transfers to tertiary institutions (see attached list) | 0 | 0 |
| Transfers to health institutions (see attached list) | 0 | 0 |
| TOTAL | 72,437,609 | 7,079,007 |

7. OTHER GRANTS AND OTHER PAYMENTS

| | 2018-2019 | 2017-2018 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 5,270,000 | 2,970,165 |
| Bursary – tertiary institutions (see attached list) | 1,435,000 | 3,134,379 |
| Bursary – special schools (see attached list) | 0 | 0 |
| Mock & CAT (see attached list) | 0 | 0 |
| Social Security Program (NHIF) | 0 | 3,000,000 |
| Security projects (see attached list) | 3,927,582 | 500,00 |
| Sports projects (see attached list) | 2,418,400 | 1,736,207 |
| Environment projects (see attached list) | 227,582 | 1,736,207 |
| Emergency projects (see attached list) | 6,747,000 | 2,230,000 |
| Roads | 9,464,978 | 0 |
| Total | 29,490,542 | 15,306,958 |

8. ACQUISITION OF ASSETS

| Non-Financial Assets | 2018-2019 | 2017-2018 |
|--|------------------|-----------|
| | Kshs | Kshs |
| Purchase of Buildings | 0 | 0 |
| Construction of Buildings | 0 | 0 |
| Refurbishment of Buildings | 3,000,000 | 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 | 0 |
| 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 |
| | 0 | 0 |
| Total | 3,000,000 | 0 |

9. OTHER PAYMENTS

| | 2018-2019 | 2017-2018 |
|-----------------------------------|------------------|-----------|
| | Kshs | Kshs |
| Strategic Plan | 3,000,000 | 0 |
| Innovation Hub | 0 | 0 |
| NGCDF Hall | 1,500,000 | 0 |
| Donation (School Feeding Program) | 200,000 | 0 |
| TOTAL | 4,700,000 | 0 |

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2018-2019 | 2017-2018 |
|--|------------------|-------------------|
| | Kshs | Kshs |
| Cooperative Bank Bondo (1141623406300) | 6,733,426 | 14,974,000 |
| Total | 6,733,426 | 14,974,000 |
| 10B: CASH IN HAND | | |
| Location 1 | 0 | 0 |
| Location 2 | 0 | 0 |
| Location 3 | 0 | 0 |
| Other Locations (specify) | 0 | 0 |
| Total | 0 | 0 |
| [Provide cash count certificates for each] | | |

11: OUTSTANDING IMPRESTS

| Name of Officer or Institution | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|--------------------------------|--------------------|--------------|--------------------|----------|
| | | Kshs | Kshs | Kshs |
| Name of Officer or Institution | dd/mm/yy | 0 | 0 | 0 |
| Name of Officer or Institution | dd/mm/yy | 0 | 0 | 0 |
| Name of Officer or Institution | dd/mm/yy | 0 | 0 | 0 |
| Name of Officer or Institution | dd/mm/yy | 0 | 0 | 0 |
| Total | | 0 | 0 | 0 |

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

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12A. RETENTION

| | 2018 - 2019 | 2017-2018 |
|------------|-------------|-----------|
| | Kshs | Kshs |
| Supplier 1 | 0 | 0 |
| Supplier 2 | 0 | 0 |
| Supplier 3 | 0 | 0 |
| | 0 | 0 |
| Total | 0 | 0 |

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

12B. STAFF GRATUITY OUTSTANDING

| | 2018 - 2019 | 2017-2018 |
|--------------------|-------------|-----------|
| | Kshs | Kshs |
| Name 1 | 0 | 0 |
| Name 2 | 0 | 0 |
| Name 3 | 0 | 0 |
| Add as appropriate | 0 | 0 |
| Total | 0 | 0 |

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

| | 2018-2019 | 2017-2018 |
|---------------|------------|-----------|
| | Kshs | Kshs |
| Bank accounts | 14,974,000 | 1,295,514 |
| Cash in hand | 0 | 0 |
| Imprest | 0 | 0 |
| Total | 14,974,000 | 1,295,514 |

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| | 2018-2019 | 2017-2018 |
|---------------|-----------|-----------|
| | Kshs | Kshs |
| Bank accounts | 0 | 0 |
| Cash in hand | 0 | 0 |
| Imprest | 0 | 0 |
| Total | 0 | 0 |

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2018-2019 | 2017-2018 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | 0 | 0 |
| Construction of civil works | 0 | 0 |
| Supply of goods | 0 | 0 |
| Supply of services | 0 | 0 |
| | 0 | 0 |

15.2: PENDING STAFF PAYABLES (See Annex 2)

| | Kshs | Kshs |
|------------------|------|------|
| NGCDFC Staff | 0 | 0 |
| Others (specify) | 0 | 0 |
| | | |

15.3: UNUTILIZED FUND (See Annex 3)

| | Kshs | Kshs |
|---|------------|------|
| Compensation of employees | 2,034,355 | 0 |
| Use of goods and services | 2,627,476 | 0 |
| Amounts due to other Government entities (see attached list) | 35,070,001 | 0 |
| Amounts due to other grants and other transfers (see attached list) | 22,042,470 | 0 |
| Acquisition of assets | 0 | 0 |
| Total | 61,774,302 | 0 |

15.4: PMC account balances (See Annex 5)

| | 2018-2019 | 2017-2018 |
|----------------------|-----------|-----------|
| | Kshs | Kshs |
| PMC account Balances | xxx | Xxx |
| | | |
| | xxx | Xxx |

ANNEX I - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount a | Date Contracted b | Amount Paid ToDate c | Outstanding Balance 2019 d=a-c | Comments |
|------------------------------------|----------------------|----------------------|-------------------------|-----------------------------------|----------|
| 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 | | | | | | |

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid ToDate | Outstanding Balance 2019 | Comments |
|-------------------|-----------|-----------------|-------------------------|--------------------|--------------------------|----------|
| | | a | b | c | d=a-c | |
| Senior Management | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Sub-Total | | | | | | |
| Middle Management | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |

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| | | | | | | | | | |
|-----|-----------------------|--|--|--|--|--|--|--|--|
| 6. | | | | | | | | | |
| | Sub-Total | | | | | | | | |
| | Unionisable Employees | | | | | | | | |
| 7. | | | | | | | | | |
| 8. | | | | | | | | | |
| 9. | | | | | | | | | |
| | Sub-Total | | | | | | | | |
| | Others (specify) | | | | | | | | |
| 10. | | | | | | | | | |
| 11. | | | | | | | | | |
| 12. | | | | | | | | | |
| | Sub-Total | | | | | | | | |
| | Grand Total | | | | | | | | |

Bondo Constituency -National Government Constituencies Development Fund (NGCDF)
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ANNEX 3 – UNUTILIZED FUND

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|---|---|-----------------------------|-----------------------------|----------|
| Compensation of employees | Staff salary | 2,034,355 | | |
| Use of goods & services | Comm allowances, capacity building and routine motor vehicle maintenance and office operation | 2,627,476 | | |
| Amounts due to other Government entities | Grants to primary schools and secondary school | 35,070,001 | | |
| | | | | |
| | | | | |
| | | | | |
| Sub-Total | | 39,731,832 | | |
| Amounts due to other grants and other transfers | Emergency reserve fund, bursary and security | 22,042,470 | | |
| | | | | |
| | | | | |
| Sub-Total | | 22,042,470 | | |
| Acquisition of assets | | 0 | | |
| | | | | |
| Others (specify) | | | | |
| | | | | |
| | | | | |
| Sub-Total | | | | |
| Grand Total | | 61,774,302 | | |

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs 2017/18) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|--|---------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|
| Land | | | | |
| Buildings and structures | 9,341,916 | 3,000,000 | 0 | 12,341,916 |
| Transport equipment | 8,203,500 | 0 | 0 | 8,203,500 |
| Office equipment, furniture and fittings | 1,063,938 | 0 | 0 | 1,063,938 |
| ICT Equipment, Software and Other ICT Assets | 660,150 | 0 | 0 | 660,150 |
| Other Machinery and Equipment | 0 | 0 | 0 | 0 |
| Heritage and cultural assets | 0 | 0 | 0 | 0 |
| Intangible assets | 0 | 0 | 0 | 0 |
| Total | 19,269,504 | 3,000,000 | 0 | 22,269,504 |

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| PMC | Bank | Account number | Bank Balance 2018/2019 | Bank Balance 2017/2018 |
|---|-----------|----------------|---------------------------|---------------------------|
| Emergency | | | | |
| Primary Schools | | | | |
| Manyonge Primary School | Equity | 0750278851279 | 370 | |
| Siage Primary School | Equity | 0750278713659 | 1,310 | |
| Kamnara Primary School | Equity | 0750278916571 | 528 | |
| Nyawita Primary School | Equity | 0750278718023 | 778 | |
| Siage Primary School | | | | |
| Security projects | | | | |
| West Sakwa chief's Office | Coop Bank | 01141850127300 | 275 | |
| Amoyo Chief's Office | Coop Bank | 01141624889400 | 1,975 | |
| Wichlum Police Post | Coop Bank | 01141850127400 | 275 | |
| Roads Projects | | | | |
| Roads Maintenance Committee | Coop Bank | 01141623923500 | 0 | |
| Wagusu- Ndati Road | Equity | 0750278349622 | 310 | |
| Nyamnua-Miganja Road | Equity | 0750278349706 | 310 | |
| Ludhi-Wichlum Road | Equity | 0750278349634 | 310 | |
| primary school | | | | |
| Kamnara Primary school | Equity | 0750278916570 | 1,050 | |
| Uyawi primary school | Equity | 0750278909192 | 864 | |
| Abidha primary school | Equity | 0750278731310 | 493 | |
| Odhuo Primary School | Equity | 0750277964582 | 1,565 | |
| Rapogi Primary School | Equity | 0750277911646 | 930 | |
| Keyo Kodindo Primary School | Coop Bank | 01141850158200 | 39.75 | |
| Nyamwanga Primary School | Equity | 0750277911681 | 1,472 | |
| Sifu Island Primary School | Equity | 0750277914189 | 307 | |
| Sinyanya Primary School | Equity | 0750277981060 | 1,110 | |
| secondary | | | | |
| Gobei Secondary school | Coop Bank | 01141624011000 | 0 | |
| Nyabenge Secondary School | Equity | 0750278848993 | 616 | |
| Jaramogi oginga Odinga Secondary School | Coop Bank | 01141624368500 | 271 | |
| Usire Secondary School | Equity | 0750278826688 | 512 | |

| | | | | |
|--|---------------------------------------|----------------|-------|--|
| Nyamira Girls High School | Equity | 0750278718123 | 550 | |
| Kipasi Secondary School | Equity | 0750278848441 | 1,250 | |
| Orengo Secondary School | Equity | 0750278963032 | 940 | |
| Uyawi Secondary School | Equity | 0750299220163 | 697 | |
| Bar-kanyango Secondary School | Equity | 0750278922587 | 714 | |
| Got matar Secondary School | Equity | 0750298223162 | 200 | |
| Majengo Secondary School | Equity | 0750278848409 | 1,250 | |
| Usenge secondary school | Coop Bank | 01141724586600 | 200 | |
| Ulowa Girls Secondary School | Equity | 0750277985019 | 912 | |
| Joakim Owang Secondary School | Equity | 0750278546640 | 0 | |
| Maranda High School | Equity | 0750277911718 | 702 | |
| Jusa Secondary School | Equity | 0750277969839 | 5 | |
| Uyawi Secondary School | Equity | 0750299220163 | 697 | |
| Ulowa Girls High School | Equity | 0750277985019 | 912 | |
| Ndira Secondary School | Equity | 0750278915517 | 240 | |
| Kamnara Secondary School | Coop Bank | 01141722286600 | 120 | |
| Barchando Girls Secondary School | Coop Bank | 01141824586100 | 212 | |
| security | | | | |
| Uhanya AP post | Coop Bank | 01141724596700 | 301 | |
| Ndira AP post | Coop Bank | 01141727586000 | 12 | |
| Ndira AP post | Coop Bank | 01141924386500 | 56 | |
| Others | | | | |
| Donation (School Feeding Programme) | | | | |
| Roads | | | | |
| Nyawita Junction-Manyonge Primary School | PAID FROM THE MAIN ACCOUNT | | | |
| Daraja Junction- Mago Primary School | | | | |
| Kopolo- Magak Primary School | | | | |
| Nango Junction- Onyinyore Primary School | | | | |

ANNEX 6: ACCOUNT CLOSURE BALANCES.

PMC Account closure balances brought back to the main account as at April 2019 as shown below. (See copy of April Statement together with banks letter dated 27th March)

| SN | PARTICULARS | BANK | ACCOUNT NO | AMOUNT(KSH) |
|-----------|--|-------------|-------------------|--------------------|
| 1 | Bondo Township Pry School | Coop Bank | 01141623645500 | 1,054.50 |
| 2 | Strategic Plan | Coop Bank | 01141850017100 | 549,325 |
| 3 | NGCDF Hall | Coop Bank | 01141850170300 | 1,275,000 |
| 4 | Office Renovation | Coop Bank | 01141850014900 | 500.25 |
| 5 | Bondo Constituency sports Project | Equity | 0750278588537 | 15,131.90 |
| | Bondo Constituency Environment Project | Equity | 0750278588510 | 1,320.85 |
| | Bondo Constituency NHIF Project | Coop Bank | 01141624723000 | 3,775.25 |
| | Bondo Constituency roads maintenance committee | Coop Bank | 01141623923500 | 1,039.85 |
| | Bondo Constituency fish cages account | Coop Bank | 01141624176100 | 475.50 |
| | Grand Total | | | 573,899 |

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) |
|--|---|--|--|----------------------------------|--|
| KSM/NG-CDF/2015/16(11) | Incomplete four devolved health projects. | The management acknowledges the existences of these projects, however, measures have been put to ensure that fittings are completed and handed as fully complete, though they are in use | NG-CDF BOARD | Not resolved | |
| 1. | Unconfirmed cash and cash equivalent balance- lack of documentary evidence to verify the figures therein. | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |

| | | | | | |
|----|---|---------------|------------------------------|--------------|----------------------------|
| 2. | Unconfirmed National Hospital Insurance Fund expenditure. It was not possible to confirm whether shillings 4 million transferred to NHIF Account was utilized to offset medical cost for need and deserving constituents. | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |
| 3. | Unconfirmed project grant-it was not possible to confirm whether a total of ksh 9,405,000 were received by St. Mary's Maranyona Secondary School. | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |
| 4. | Unconfirmed water project expenditure and Bondo TTC. It was not possible to confirm that the grant amounting to Kshs 3,610,000 was disbursed to TTC | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |
| 1 | Budget implementation-under expenditure-utilization of vote heads e.g. Sports, Use of goods and services and NGCDFC Capacity Building | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |

| | | | | | |
|---|---|---------------|------------------------------|--------------|----------------------------|
| 2 | Unauthorized reallocation of bursary funds- unauthorised reallocation of bursary for renovation of classrooms in schools. | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |
| 3 | Patrol boats project- regularity of the expenditure of Kshs 950,000 in purchase and branding of the boat. | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |
| 4 | Security projects- regularity of expenditure totalling to Kshs 8,550,000. | To be advised | Former FAM, Mr Hawkins Samba | Not resolved | To consult and give advice |

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TRIAL BALANCE AS AT 30TH JUNE 2019

| | | CR | CR |
|----------------------------------|------------------------------------|--------------------|--------------------|
| Cash and Cash equivalents | | | |
| | Bank balances | 6,733,426 | |
| | Cash balances | 0 | |
| | Outstanding imprest | 0 | |
| Payments | | | |
| | Compensation of employees | 1,701,894 | |
| | Use of goods and services | 6,385,012 | |
| | Transfer to other government units | 72,437,609 | |
| | Other grants and transfers | 29,490,542 | |
| | Acquisition of Assets | 3,000,000 | |
| | Other payments | 4,700,000 | |
| Receipts | | | |
| | Transfer from the board | | 109,274,483 |
| | Proceeds from sale of assets | | 0 |
| | Other receipts | | 200,000 |
| Prior year adjustment | | | 0 |
| Receivables | | | 0 |
| Payables | | | 0 |
| Fund balance b/f | | | 14,974,000 |
| | | | |
| TOTAL | | 124,448,483 | 124,448,483 |