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CLERK-AT-TABLE:	Finlay Muruki

THE AUDITOR-GENERAL

ON

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

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



1911



BUTERE CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

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Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Nelson Alfayo
2.	Sub-County Accountant	Rose Ojwang
3.	Chairman NGCDFC	Francis Angatia
4.	Member NGCDFC	Margaret Alukhaba

(d) Fiduciary Oversight Arrangements

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

(e) Butere Constituency NGCDF Headquarters

P.O. Box 326
BUTERE Building/House/Plaza
BUTERE, KENYA

(f) Butere Constituency NGCDF Contacts

Telephone: (254) 743327286
E-mail: cdfbutere@ngcdf.go.ke
Website: www.go.ke

(g) Butere Constituency NGCDF Bankers

Co-operative Bank – Mumias Branch
Branch
P.o Box
Mumias

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



BUTERE NG-CDFC CHAIRMAN
MR. FRANCIS OTULA ANGATIA

Butere NGCDF aspires to be the best constituency in utilization of CDF funds through satisfying the community needs and promoting good governance in management of the fund. The establishment of the fund was centered on channeling funds to grass root communities by enabling them to implement projects on their own and of course identifying them through public participation.

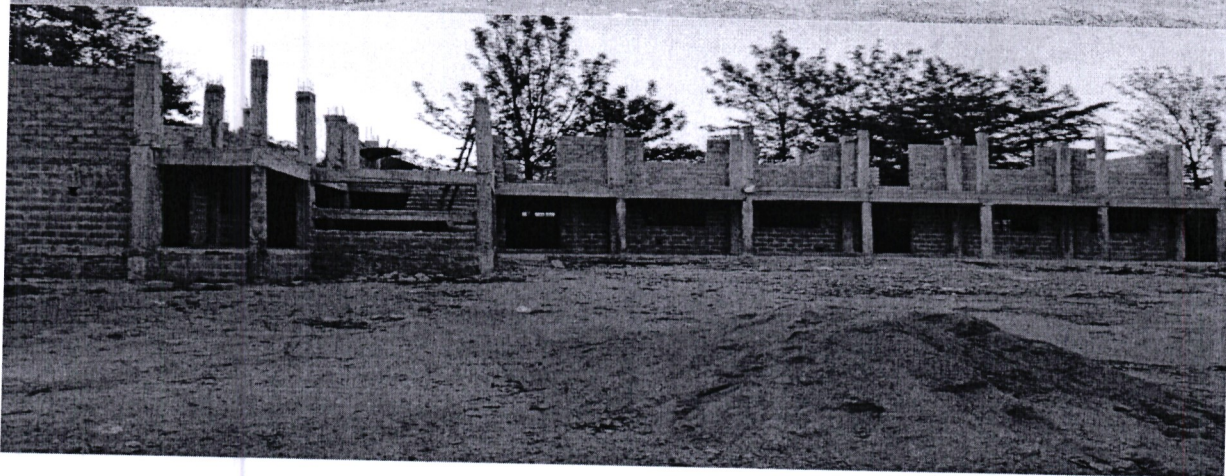
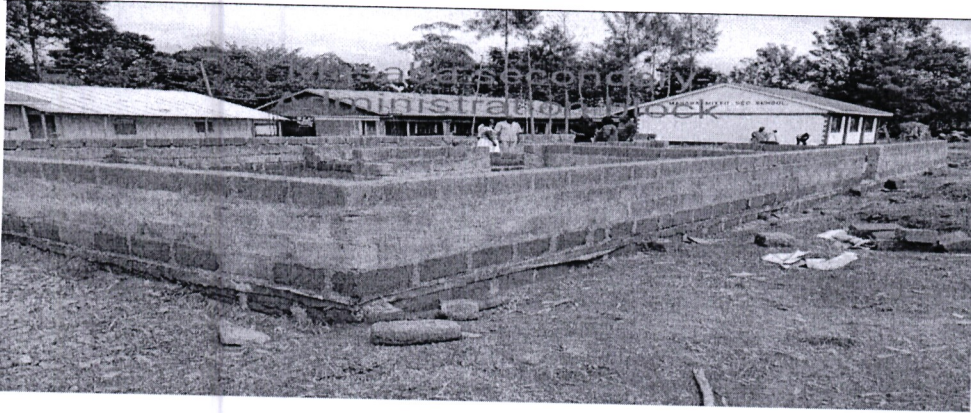
We have had notable success in implementation of projects especially those that transform lives of our community in the constituency notably in areas of school infrastructure, security and bursary awards to needy students, majority of whom are in tertiary institutions.

In the current financial year, budget performance in comparison to the actual has been below 100% that is 76.2% because of delays in receiving the current financial year funds. The constituency only received Kshs. 92,000,000 against a budgeted amount of Kshs 137,088,879.

Despite the delay in disbursement of funds, we have been able to implement and complete more than 50% of projects. A number of new schools (both primary and secondary) were established by purchasing land and constructing classrooms. We were also able to expand infrastructure, mainly classrooms, administration blocks and dining halls in the existing schools.

However, despite the successes achieved, there were implementation challenges encountered along the way. As had been mention earlier there have been delays in disbursement of funds from the CDF Board. Some of the project management committees have low capacity to implement projects and hence there is need for training. Inadequate allocation by the NG-CDF Board makes it impossible to implement the intended number of projects that are proposed by the community. It also leads to little allocation to projects hence unable to complete all the budgeted projects in one financial year.

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Signature

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

- a) Improving access to quality education through expansion of schools infrastructure through rehabilitation/renovation/construction in various primary and secondary schools in the constituency.
- b) Harnessing youth talent by funding youth sporting initiatives, creating awareness on the establishment of youth groups creating awareness among the youth on seeking development fund loans, and promoting youth talent
- c) Promoting environment in the constituency by organising tree planting.
- d) Catering for any unforeseen occurrences in the constituency (emergency support)
- e) Enhancing security in the constituency by constructing chiefs and sub-chiefs offices, APM housing units, constructing / rehabilitating chiefs offices, police stations and police housing units, among other initiatives.
- f) Improving the tracking of implementation NG-CDF PROGRAMMES
- g) Promoting performance management and smooth running of the NG-CDF Office

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary	- number of usable physical infrastructure build in primary, secondary, and tertiary	In FY 20/21 -we increased number of classrooms, dormitories, etc from 8 to 16 in the following schools/institutions 1. Butere Primary 2. Marenyo Primary

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		institutions	institutions - number of bursary's beneficiaries at all levels	3. Iufumbo secondary 4. Lunza Secondary 5. Shinamwenyuli Secondary 6. Shibembe Secondary 7. Shiraha Secondary 8. Bulanda Primary Among others - Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from 12 to 13 Number of assistant chiefs' offices increased from 3 to 5
Environment	Improved and sustainable and conserved environment through natural resources conservation initiatives	Provide tree seedlings to schools to improve the forest cover	10,000 Number of trees planted	Number of trees planted increased from 0 to 10,000
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 35 to 40

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Butere NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*

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- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

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

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

4. Market place practices-

Butere NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

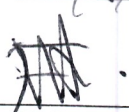
The Accounting Officer in charge of the NGCDF- Butere Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

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


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

Approval of the financial statements

The NGCDF- Butere Constituency financial statements were approved and signed by the Accounting Officer on 10/9 2021.



Chairman NGCDF Committee
Name:



Fund Account Manager
Name:

Name:

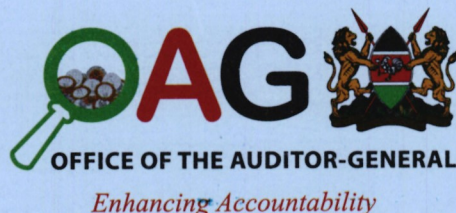
15 SEP 2021

BUTERE
CONSTITUENCY

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NAIROBI

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

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Butere Constituency set out on pages 14 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of

appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Butere Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure for Supply of Hand Washing Tanks

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.46,086,654 as disclosed in Note 7 to the financial statements. This expenditure includes an amount of Kshs.7,350,000 relating to emergency projects, out of which Kshs.800,000 was paid to a company for supply of hand washing tanks. However, supporting documents such as Local Purchase Orders (LPO), Goods Received Notes (GRN), Requisitions and Delivery Notes were not provided for audit review.

In the circumstances, the accuracy and completeness of the other grants and transfers expenditure of Kshs.800,000 could not be confirmed.

2. Purchase of Land

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.46,086,654 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.7,350,000 incurred on emergency projects, out of which Kshs.750,000 was disbursed to Eshikangu Primary School Project Management Committee for purchase of land. However, no supporting documents such as an official search and payment vouchers were provided of the land purchased.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.750,000 could not be confirmed.

3. Unaccounted for Disbursements

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.46,086,654 which as disclosed in Note 7 to the financial statements. This amount includes Kshs.2,741,777 and Kshs.3,400,000 in respect to sports projects and emergency projects respectively. However, no documentary evidence in support of the expenditure including work plans and payment vouchers were provided for audit .

In the circumstances, accuracy and completeness of the other grants and transfers expenditure of Kshs.6,141,777 could not be confirmed.

4. Unsupported Committee Expenses/Allowances

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.9,892,840 and as disclosed in Note 5 to the financial statements. Included in the expenditure were committee expenses, other committee expenses and other operating expenses of Kshs.4,924,300, Kshs.1,607,000 and Kshs.1,803,400 respectively. However, expenditure amounting to Kshs.5,266,900 was not supported by evidence of invitation letters, minutes of the committee meetings and appointments letters of committee members.

In the circumstances, the accuracy and completeness of the use of goods and services expenditure of Kshs.5,266,900 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 - Butere 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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.222,252,792 and Kshs.177,163,913 respectively resulting to under-funding of Kshs.45,088,879 or 20 % of the budget. Further, the Fund incurred total expenditure of Kshs.169,276,921 against an approved budget of Kshs.222,252,792 resulting to an under-expenditure of Kshs.52,975,871 or 24% of the budget.

The underfunding and underperformance affected the planned activities of the Fund and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards (PSASB) Requirements

Review of the financial statements provided for audit revealed that the heading of the statement of cash flows reflects financial year 2019/2020 and 2018/2019 instead of 2020/2021 and 2019/2020 respectively.

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

2. Irregular Issue of Bursaries

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.46,086,654 and as disclosed in Note 7 to the financial statements. This amount includes bursary disbursements to Secondary and Tertiary institutions amounting to Kshs.31,353,100. However, evidence to confirm that the beneficiaries applied for the bursaries and that applicants were vetted by the bursary sub-committee were not provided for audit. Further, a report on successful applicants made to the Constituency Committee on the successful applicants were not provided for audit review. This is contrary to CDF Board circular reference VOL. 1/111 dated 13 September, 2010 and Regulation 11(1)(l) of the National Government Constituencies Development Fund Regulations, 2016, which requires the Constituency Committee to ensure that projects proposed for funding fulfil the requirements provided for in the Act and the relevant circulars issued by the Board.

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

3. Lack of a Work Plan for Funded Projects

The sports Project Management Committee was granted Kshs.2,741,777 for sports projects during the year under review. However, no work plan was developed by the committee of the sports projects expected to have been undertaken contrary to Regulation 15(4)(b) of the Constituency Development Fund Regulations, 2016 which requires that a Project Management Committee prepares work plans showing how it intends to utilize funds given to it for implementing a project.

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

4. Project Completion Report

Project verification carried out on 12 May, 2022, revealed that completed projects were not labelled and were not supported with handing over reports from the Project Management Committees to the Constituency Committee as required by Regulation 15(1)(f) and (2) of the Constituencies Development Fund Regulations, 2016, which requires that a Project Management Committee shall undertake project closure, labelling and handing over upon completion.

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

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 controls, 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


09 September, 2022

Butere Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	136,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		161,367,724	136,040,876
PAYMENTS			
Compensation of employees	4	2,856,455	2,783,285
Use of goods and services	5	9,892,840	10,808,685
Transfers to Other Government Units	6	110,440,972	75,250,000
Other grants and transfers	7	46,086,654	38,867,038
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		169,276,921	127,709,008
SURPLUS/DEFICIT		(7,909,197)	8,331,868

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



Fund Account Manager
Name:





National Sub-County
Accountant
Name: ROSE OJWANG
ICPAK M/No: 17031



Chairman NG-CDF Committee
Name:

*Butere Constituency
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,886,992	15,796,189
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		7,886,992	15,796,189
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,886,992	15,796,189
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		7,886,992	15,796,189
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	15,796,189	4,870,497
Prior year adjustments	14	-	2,593,824
Surplus/Defict for the year		(7,909,197)	8,331,868
NET FINANCIAL POSITION		7,886,992	15,796,189

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Butere Constituency financial statements were approved on 15/9 2021 and signed by:


Fund Account Manager
Name:




National Sub-County
Accountant

Name: ROSE QJWANG
ICPAK M/No: 17031


Chairman NG-CDF Committee

Name:

Butere Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	136,040,876
Other Receipts	3	-	-
		161,367,724	136,040,876
Payments for operating activities			
Compensation of Employees	4	2,856,455	2,783,285
Use of goods and services	5	9,892,840	10,808,685
Transfers to Other Government Units	6	110,440,972	75,250,000
Other grants and transfers	7	46,086,654	38,867,038
Other Payments	9	-	-
		169,276,921	127,709,008
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	2,593,824
Net Adjustments		-	2,593,824
Net cash flow from operating activities		(7,909,197)	10,925,692
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(7,909,197)	10,925,692
Cash and cash equivalent at BEGINNING of the year	10	15,796,189	4,870,497
Cash and cash equivalent at END of the year		7,886,992	15,796,189

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Butere Constituency financial statements were approved on 15/9 2021 and signed by:

Fund Account Manager
Name:



National Sub-County
Accountant

Name: ROSE OJIWANG
ICPAK M/No: 17031

Chairman NG-CDF Committee

Name:

*Butere Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	15,796,189.00	69,367,724	222,252,792	177,163,913	45,088,879	79.7%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	15,796,189.00	69,367,724	222,252,792	177,163,913	45,088,879	79.7%
PAYMENTS							
Compensation of Employees	2,650,000	150,004.80	519,035	3,319,040	2,856,455	462,585	86.1%
Use of goods and services	9,687,999	3,347,144.22	3,898,689	16,933,832	9,892,840	7,040,992	58.4%
Transfers to Other Government Units	61,392,000	5,500,000.00	63,650,000	130,542,000	110,440,972	20,101,028	84.6%
Other grants and transfers	47,247,982	6,799,040.02	1,300,000	55,347,022	46,086,654	9,260,368	83.3%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Other Payments	-	-	-	-	-	-	0.0%
Funds Pending Approval	16,110,898	-	-	16,110,898	-	16,110,898	0.0%
TOTAL	137,088,879	15,796,189.04	69,367,724	222,252,792	169,276,921	52,975,871	76.2%

**Butere Constituency
National Government Constituencies Development Fund (NGCDF)
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1. The total adjustments column is Kshs. 15,796,189.04 as the balance brought forward from the previous financial year and Kshs. 69,367,724 comprising of an AIE's of Kshs. 20,000,000.00, 40,000,000.00 and 9,367,724.10 for FY 2019/20 received in FY 2020/2021.
2. Budget utilization for financial year 2020/21 was 76.2% that is:
 - ✓ 86.1% for compensation of employees which was below 90% as there were still funds at the administration votehead for compensation of employees to be spent.
 - ✓ 58.4% for use of goods and services which was below 90% as there were still funds at the administration votehead for committee expenses to be spent
 - ✓ 75.2% for transfers to other Government entities which was below 90% as there was still at the Board for FY 2020/21.
 - ✓ 83.7% for other grants and transfers which was below 90% as there was still at the Board for FY 2020/21.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	52,975,871
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	7,886,992
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/21	7,886,992
Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities Introduced	
	7,886,992.3

The NGCDF- Butere Constituency financial statements were approved on 15/9 2021 and signed by:



Fund Account Manager
Name:





National Sub-County Accountant
Name: ROSE OJIWANG
ICPAK M/No: 17031



Chairman NG-CDF Committee
Name:

*Butere Constituency
National Government Constituencies Development Fund (NGCDF)
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BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments	Previous Years'	Final Budget	Actual comparable basis	Budget utilization difference	% of utilization (f=d/c)
	2020/2021	Opening Balance (C/BK) and AIA	Outstanding Disbursements	2020/2021	44,377.00		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees							
Employees' Salaries	2,500,000.00	-	519,035.00	3,019,035.00	2,564,735.00	454,300.00	84.95
NSSF	150,000.00	150,004.80	-	300,004.80	291,720.00	8,284.80	97.24
NHIF	-	-	-	-	-	-	0.00
1.3 Use of goods and services	1,500,000.00	2,440,163.54	3,898,689.00	7,838,852.54	5,482,440.00	2,356,412.54	69.94
1.2 Committee allowances	4,075,332.76	209,240.00	-	4,284,572.76	1,803,400.00	2,481,172.76	42.09
2.0 Monitoring and evaluation							
2.1 Capacity building	1,000,000.00	56,345.00	-	1,056,345.00	1,000,000.00	56,345.00	94.67
2.2 Committee allowances	1,500,000.00	189,555.00	-	1,689,555.00		1,689,555.00	0.00
2.3 Use of goods and services	1,612,666.38	451,840.68	-	2,064,507.06	1,607,000.00	457,507.06	77.84
3.0 Emergency							
3.1 Primary Schools	7,192,206.90	2,652.38	-	7,194,859.28	7,350,000.00	(155,140.72)	102.16
3.4 Security projects	-	-	-	-	-	-	0.00
4.0 Bursary and Social Security							
4.1 Primary Schools	-	-	-	-	-	-	0.00

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4.2 Secondary Schools	20,000,000.00		20,000,000.00	20,376,000.00	(376,000.00)	101.88
4.3 Tertiary Institutions	14,272,219.83		20,468,607.47	10,977,100.00	9,491,507.47	
4.4 Universities	-	6,196,387.64	-	-	-	53.63
4.5 Social Security	-	-	-	-	-	0.00
5.0 Sports						
5.1	2,741,777.59		2,741,777.59	2,741,777.00	0.59	100.00
6.0 Environment						
Mabole primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Shtsitswi primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Eshikomere primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Bukuti primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Imanga primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Eshtsakah primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Butere primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Eshibuche primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Shitari primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Shikunga primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Ibokolo primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Ekendero primary school	100,000.00	-	100,000.00	100,000.00	-	100.00
Masaba primary school	100,000.00	-	100,000.00	100,000.00	-	100.00

**Butere Constituency
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Shiraha primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Muyundi primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Mukoye primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Eshikholobe primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Shibanga primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Eshibuche primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Lunza primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Eshiyanza primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Shitoyi primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Bulanda RC primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Shinyulu primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Ematawa primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Buchenya primary school	100,000.00	-	-	100,000.00	100,000.00	-	100.00
Shianda primary school	141,777.59	-	-	141,777.59	141,777.00	0.59	100.00
7.0 Primary Schools Projects							
(List all the Projects)							
Ekendero primary	-	-	400,000.00	400,000.00	400,000.00	-	100.00
Ebukhokoro primary	-	-	250,000.00	250,000.00	250,000.00	-	100.00
Ebukuti primary	-	-	500,000.00	500,000.00	500,000.00	-	100.00
Ebutayi primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Elukokho primary	-	-	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100.00

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Emukangu primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Emutondo primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Eshikomere primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Eshilunyire primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Etatira primary	-	-	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	-	100.00
Ikokwa primary	-	-	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	-	100.00
Inaya primary	-	-	400,000.00	400,000.00	400,000.00	400,000.00	-	100.00
Shishebu Primary School	-	-	500,000.00	500,000.00	500,000.00	500,000.00	-	100.00
Manyika primary	-	-	800,000.00	800,000.00	800,000.00	800,000.00	-	100.00
Mukoye Primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Shianda primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Shiatsala primary	-	-	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	-	100.00
Shinyulu primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00
Shibuche primary school	-	-	500,000.00	500,000.00	500,000.00	500,000.00	-	100.00
Buchenya primary school	600,000.00	-	-	600,000.00	600,000.00	600,000.00	-	100.00
Butere primary school	8,400,000.00	-	-	8,400,000.00	6,000,000.00	2,400,000.00	71.43	
Butere primary school	-	-	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-	100.00
Marenyo Primary school	8,400,000.00	-	-	8,400,000.00	7,000,000.00	1,400,000.00	83.33	
Marenyo Primary school	-	-	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-	100.00
Mukoye primary school	1,500,000.00	-	-	1,500,000.00	250,000.00	1,250,000.00	16.67	

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				1,000,000.00	1,000,000.00	1,000,000.00			
Shitsitwi secondary	-	-	7,452,250.00	7,452,250.00	7,452,250.00	7,452,250.00	-	-	100.00
Inaya secondary	-	-	7,452,250.00	7,452,250.00	7,452,250.00	7,452,250.00	-	-	100.00
St Marks Bulanda Sec school	-	1,000,000.00	2,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-	-	100.00
Shiraha Secondary school	-	-	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-	-	100.00
Shinamwenyuli secondary school	-	-	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-	-	100.00
Shibembe secondary	-	-	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-	-	100.00
9.0 Tertiary institutions Projects (List all the Projects)									
10.0 Security Projects									
Eshienjera Assistant chiefs office	300,000.00	-	-	300,000.00	-	300,000.00	-	300,000.00	0.00
Lunza Assistant chief's office	-	300,000.00	-	-	300,000.00	300,000.00	-	-	100.00
Shiraha Police divisional headquarters	-	-	800,000.00	800,000.00	800,000.00	800,000.00	-	-	100.00
Ibokolo ACC office	-	-	500,000.00	500,000.00	500,000.00	500,000.00	-	-	100.00
Ebushitnji Chief's office	-	300,000.00	-	-	300,000.00	300,000.00	-	-	100.00
11.0 Acquisition of assets									
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-	-	-	0.00
11.2 Construction of CDF office	-	-	-	-	-	-	-	-	0.00
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	-	-	0.00
11.4 Purchase of computers	-	-	-	-	-	-	-	-	0.00
11.5 Purchase of land	-	-	-	-	-	-	-	-	0.00
12.0 Others									

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

12.1 Strategic Plan	-	-	-	-	-	-	-	-	-	0.00
12.2 Innovation Hub	-	-	-	-	-	-	-	-	-	0.00
Funds pending approval**	-	-	-	-	-	-	-	-	-	0.00
Emunuku Primary School	2,314,497.54				2,314,497.54				2,314,497.54	0.00
Shibuche primary school Imanga secondary school	5,292,055.36				5,292,055.36				5,292,055.36	0.00
	4,000,000.00				4,000,000.00				4,000,000.00	0.00
Shinyulu Primary school Muluwa Secondary school	4,004,345.10				4,004,345.10				4,004,345.10	0.00
	500,000.00				500,000.00				500,000.00	0.00
Total	137,088,879.05	15,796,189.04	69,367,724.00	222,252,792.09	169,276,921.00	52,975,871.09				

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30TH June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Normal Allocation	AIE NO.B041021		13,000,000
	AIE NO.B047269		20,000,000
	AIE NO.B047312		35,040,876
	AIE NO.B047380		4,000,000
	AIE NO.BO41447		20,000,000
	AIE NO.B047866		8,000,000
	AIE NO.BO96541		7,000,000
	AIE NO.B104254		15,000,000
	AIE NO.B049243		14,000,000
	AIE NO. B 104710	20,000,000.00	
	AIE NO. B 104798	40,000,000.00	
	AIE NO. B 104536	9,367,724.10	
	AIE NO. B104999	9,000,000.00	
	AIE NO. B124906	10,000,000.00	
	AIE NO. B128052	6,900,000.00	
	AIE NO. B119761	12,000,000.00	
	AIE NO. B128362	6,000,000.00	
	AIE NO. B132107	13,000,000.00	
	AIE NO. B138775	6,000,000.00	
	AIE NO. B126360	7,100,000.00	
	AIE NO. B126070	10,000,000.00	
	AIE NO. B140506	12,000,000.00	
Conditional Grants			
Receipt from other Constituency			
TOTAL		161,367,724	136,040,876

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2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

3 OTHER RECEIPTS

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

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4 COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,564,735	2,526,485
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	291,720	256,800
TOTAL	2,856,455	2,783,285

5 USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	-	62,440
Electricity	20,000	46,394
Water & sewerage charges	21,314	45,003
Office rent		-
Communication, supplies and services	-	-
Domestic travel and subsistence	184,250	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		-
Training expenses	1,000,000	1,843,655
Hospitality supplies and services	-	-
Other committee expenses	1,607,000	4,345,974
Committee allowance	4,924,300	3,264,445
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	
Fuel , oil & lubricants	-	200,000
Other operating expenses	1,803,400	747,659
Bank service commission and charges	-	50,000
Other Operating Expenses	-	
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	332,576	203,115
Routine maintenance- other assets		0
TOTAL	9,892,840	10,808,685

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6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	45,341,472	36,300,000
Transfers to Secondary Schools	65,099,500	38,950,000
Transfers to Tertiary Institutions	-	-
TOTAL	110,440,972	75,250,000

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	20,376,000	1,990,172
Bursary -Tertiary (see attached list)	10,977,100	11,148,500
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	1,900,000	7,650,000
Sports Projects (see attached list)	2,741,777	3,288,200
Environment Projects (see attached list)	2,741,777	4,612,850
Emergency Projects (see attached list)	7,350,000	10,177,316
TOTAL	46,086,654	38,867,038

8 ACQUISITION OF ASSETS

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

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9 Other Payments

Strategic Plan	-	-
CT Hubs	-	-
TOTAL	-	-

10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & Currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
CO-OPERATIVE BANK-MUMIAS BRANCH	A/C no.01120068114200	7,886,992	15,796,189
Equity Bank		-	-
		-	-
TOTAL		7,886,992	15,796,189

10B: CASH IN HAND)

	2020 - 2021	2019 - 2020
	Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-
	<i>[Provide cash count certificates for each]</i>	

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11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
TOTAL		-	-	-

12A Retention

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

12 B Gratuity

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

13 BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	15,796,189	4,870,497
Cash in hand		
Imprest		
TOTAL	15,796,189	4,870,497
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		2,593,824
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	2,593,824
<i>**The adjusted balances are not carried down on the face of the financial statement.</i>			
<i>(Entity to provide disclosure on the adjusted amounts)</i>			

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 31st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in accounts receivables (D=A+B-C)	-	-

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16 CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

		2020- 2021	2019- 2020	
		Kshs	Kshs	
Deposits and Retention as at 1st July 2019 (A)		-	-	
Deposits and Retention held during the year (B)		-	-	
Deposits and Retention paid during the year ©		-	-	
Closing accounts payable at 30th June (D=A+B-C)		-	-	

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020- 2021	2019- 2020
	Kshs	Kshs
NGCDF Staff	-	-

17.3: UNUTILISED FUNDS (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	462,585	2,869,039
Use of goods and services	7,040,992	5,045,834
Amounts due to other Government entities (see attached list)	20,101,028	48,150,000
Amounts due to other grants and other transfers (see attached list)	9,260,367	29,099,040
Acquisition of assets		
Funds pending approval	16,110,898	
	52,975,871	85,163,913

7.4: PMC ACCOUNT BALANCES (See Annex 4)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	561,092	381,516

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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	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
	Sub-Total			
	Grand Total			

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
1.0 Administration and Recurrent				
1.0 Administration and Recurrent				
Employees' Salaries	Payment of staff salaries	454,300.00	519,035.00	Awaiting approval from Butere NGCDF Committee for expenditure
NSSF	Payment of staff salaries	8,284.80	150,004.80	Awaiting approval from Butere NGCDF Committee for expenditure
1.3 Use of goods and services	Computer and printer repairs and maintenance, stationery, telephone, travel and subsistence, Purchase of paper punch staplers staple removers and office pins.	2,356,412.54	6,338,852.54	Awaiting approval from Butere NGCDF Committee for expenditure
1.2 Committee allowances	Payment of Committee sitting allowances, transport, conferences	2,481,172.76	209,240.00	Awaiting approval from Butere NGCDF Committee for expenditure
2.0 Monitoring and evaluation		-	0	Awaiting approval from Butere NGCDF Committee for expenditure
2.1 Capacity building	Undertake Training of the PMCs/CDFCs and staff on CDF Related issues	56,345.00	56,345.00	Awaiting approval from Butere NGCDF Committee for expenditure
2.2 Committee allowances	Payment of Committee field allowances, Benchmarking Tour transport, accommodation, meals and related costs.	1,689,555.00	189,555.00	Awaiting disbursement of Funds from NGCDF Board
2.3 Use of goods and services	Payment of Committee field	457,507.06	451,840.68	Awaiting disbursement of Funds from NGCDF Board

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	allowances, Benchmarking Tour transport, accommodation, meals and related costs.			
3.0 Emergency		-	0	Awaiting disbursement of Funds from NGCDF Board
3.1 Primary Schools	To cater for emergency occurrences	-155,140.72	2,652.38	Awaiting CDFC approval
4.0 Bursary and Social Security		-	-	
4.1 Primary Schools	Payment of bursary to needy students	-	-	
4.2 Secondary Schools	Payment of bursary to needy students	-376,000.00		Awaiting disbursement of Funds from NGCDF Board
4.3 Tertiary Institutions	Payment of bursary to needy students	9,491,507.47	6,296,387.64	Awaiting disbursement of Funds from NGCDF Board
7.0 Primary Schools Projects		-	-	
(List all the Projects)		-	-	
Ekendero primary		-	400,000.00	Awaiting disbursement of Funds from NGCDF Board
Ebukhokoro primary		-	250,000.00	Awaiting disbursement of Funds from NGCDF Board
Ebukuti primary		-	500,000.00	Awaiting disbursement of Funds from NGCDF Board
Ebutayi primary		-	1,000,000.00	Awaiting disbursement of Funds from NGCDF Board
Elukokho primary	Construction of admin block	1,500,000.00	1,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Emukangu primary		-	1,000,000.00	Awaiting disbursement of Funds from NGCDF Board
Emutondo primary		-	1,000,000.00	
Eshikomere primary		-	1,000,000.00	
Eshilunyire primary		-	1,000,000.00	Awaiting disbursement of Funds from NGCDF Board
Etatira primary		-	1,200,000.00	
Ikokwa primary		-	1,200,000.00	Pending Board approval

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Inaya primary		-	400,000.00	Pending Board approval
Shishebu Primary School		-	500,000.00	Pending Board approval
Manyika primary		-	800,000.00	Pending Board approval
Mukoye Primary		-	1,000,000.00	Pending Board approval
Shianda primary		-	1,000,000.00	Awaiting disbursement of Funds from NGCDF Board
Shiatsala primary		-	1,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Shinyulu primary		-	1,000,000.00	Awaiting disbursement of Funds from NGCDF Board
Shibuche primary school		-	500,000.00	Awaiting disbursement of Funds from NGCDF Board
Buchenya primary school		-	0	Awaiting disbursement of Funds from NGCDF Board
Butere primary school	Construction of 8no. Storey building	2,400,000.00	0	Awaiting disbursement of Funds from NGCDF Board
Butere primary school		-	3,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Marenyo Primary school	Construction of 8no. Storey building	1,400,000.00	0	Awaiting disbursement of Funds from NGCDF Board
Marenyo Primary school		-	3,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Mukoye primary school	Construction of admin block	1,250,000.00	-	Awaiting disbursement of Funds from NGCDF Board
Musere primary school		-	-	Awaiting disbursement of Funds from NGCDF Board
Shianda Primary school		528	-	Awaiting disbursement of Funds from NGCDF Board
Shinyulu Primary school	Construction of admin block	450,000.00	-	Awaiting disbursement of Funds from NGCDF Board
St Marks Bulanda Primary school	Construction of 8no. Storey building	2,400,000.00	-	Awaiting disbursement of Funds from NGCDF Board
8.0 Secondary Schools Projects (List all the Projects)		-	-	Awaiting disbursement of Funds from NGCDF Board
Shinamwenyuli secondary school	Construction of 8no. Storey building	1,900,000.00	-	Awaiting disbursement of Funds from NGCDF Board
Shibembe secondary school	Construction of 8no. Storey building	2,400,000.00	4,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Masaba Secondary school	Construction of admin block	1,500,000.00	0	Awaiting disbursement of Funds from NGCDF Board

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Shiraha Secondary school		-	0	Awaiting disbursement of Funds from NGCDF Board
Shitsitswi Secondary school	Construction of 2 no classrooms	1,000,000.00	0	Awaiting disbursement of Funds from NGCDF Board
St marks Bulanda secondary		-	1,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Imanga secondary		-	4,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Shiraha secondary	Construction of 8no. Storey building	3,900,000.00	3,900,000.00	Awaiting disbursement of Funds from NGCDF Board
Shibanga secondary		500	1,095,500.00	Awaiting disbursement of Funds from NGCDF Board
Masaba secondary		-	1,000,000.00	Awaiting disbursement of Funds from NGCDF Board
Shitsitswi secondary		-	7,452,250.00	Awaiting disbursement of Funds from NGCDF Board
Inaya secondary		-	7,452,250.00	Awaiting disbursement of Funds from NGCDF Board
St Marks Bulanda Sec school		-	3,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Shiraha Secondary school		-	3,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Shinamwenyuli secondary school		-	3,500,000.00	Awaiting disbursement of Funds from NGCDF Board
Shibembe secondary		-	3,500,000.00	Awaiting disbursement of Funds from NGCDF Board
9.0 Tertiary institutions Projects (List all the Projects)				
10.0 Security Projects				
Eshienjera Assistant chiefs office	Construction of chiefs office	300,000.00	0	Awaiting disbursement of Funds from NGCDF Board
Lunza Assistant chief's office		-	300,000.00	Awaiting disbursement of Funds from NGCDF Board
Shiraha Police divisional headquarters		-	800,000.00	Awaiting disbursement of Funds from NGCDF Board
Ibokolo ACC office		-	500,000.00	Awaiting disbursement of Funds from NGCDF Board
Ebushitinji Chief's office		-	300,000.00	Awaiting disbursement of Funds from NGCDF Board
Funds pending approval**				
Emunuku Primary School	Opening up access road to the school	2,314,497.54	-	Awaiting disbursement of Funds from NGCDF Board

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Shibucho primary school	Opening up access road to the school	5,292,055.36	-	Awaiting disbursement of Funds from NGCDF Board
Imanga secondary school	Construction of a storey building	4,000,000.00	-	Awaiting disbursement of Funds from NGCDF Board
Shinyulu Primary school	Opening up access road to the school	4,004,345.10	-	Awaiting disbursement of Funds from NGCDF Board
Muluwa Secondary school	purchase of land	500,000.00	-	Awaiting disbursement of Funds from NGCDF Board
Total		52,975,871.09	85,163,913.04	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Buildings and structures	8,148,132	0	0	8,148,132
Transport equipment	4,057,402	0	0	4,057,402
Office equipment, furniture and fittings	1,340,171	0	0	1,340,171
ICT Equipment, Software and Other ICT Assets	1,495,634	0	0	1,495,634
Other Machinery and Equipment	20,880,000	0	0	20,880,000
Macbook Laptop	175,000	0	0	175,000
Office Motor Vehicle	6,699,000	0	0	6,699,000
Total	42,795,339			42,795,339

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 202xx

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
BUBALA ASS CHIEFS OFFICE	COOPERATIVE BANK	01141798958200	345.00	
BUCHENYA PRIMARY SCHOOL	COOPERATIVE BANK	01141798939500	1,345.00	
BUKOLWE PRIMARY SCH	COOPERATIVE BANK	01139233302000	545.00	5,470.50
BUKURA PRIMARY SCHOOL	COOPERATIVE BANK	01141498620900		4,630.00
BUKUTI PRI SCH	COOPERATIVE BANK	01141233175400		44,736.00
BULANDA MIXED SEC SCH	COOPERATIVE BANK	01141068018900		
BULANDA PRIMARY SCHOOL	COOPERATIVE BANK	01141068037100	8,765.00	870.50
BUTAYI PRIMARY	COOPERATIVE BANK	01141234384100		
BUTERE POLICE STATION	COOPERATIVE BANK	01141498350800		
BUTERE PRI SCH	COOPERATIVE BANK	01141498087000	56,456.00	62,320.00
BUTERE TOWNSHIP CHIEFS OFF	COOPERATIVE BANK	01141798947000		
BUTUNYI PRI SCHOOL	COOPERATIVE BANK	01141234129300	2,242.00	2,920.00
EBUBALA PRIMARY SCH	COOPERATIVE BANK	01120233025200		
EBUBALA PRIMARY SCH	COOPERATIVE BANK	1239727348	24,424.00	
EBUKHOKORO PRIMARY SCH	COOPERATIVE BANK	01141067305901		
EBUKUTI PRIMARY SCH	COOPERATIVE BANK	01141283175400		
EBULAFU PRIMARY SCHOOL	COOPERATIVE BANK	01141233995000		7,185.00
EKENDERO PRIMARY SCH	COOPERATIVE BANK	01141498641900	245,445.00	14,708.50
EKUKHOKORO PRIMARY SC	COOPERATIVE BANK	01141498950700		431.00
EMATAWA PRIMARY SCHOOL	COOPERATIVE BANK	01141067812000		9,553.00
EMAUKA PRIMARY SCH	COOPERATIVE BANK	01141498622600		28,966.50
ESHIANINI PRIMARY	COOPERATIVE BANK	01141499522500		
ESHIENJERA SUB-LOCATION	COOPERATIVE BANK	01141798965000		
ESHIKOMERE PRIMARY SCHOOL	COOPERATIVE BANK	01141234740100		38,463.00
ESHINAMWENYULI PRIMARY	COOPERATIVE BANK	01139067628401	,464.00	2,040.00
ESHIREMBE PRIMARY	COOPERATIVE BANK	01141067526300		
ESHIREMBE PRIMARY SCHOOL	COOPERATIVE BANK	01141067526300		3,305.00
ESHITSITWI PRIMARY SCHOOL	COOPERATIVE BANK	01141234122101	35,663.00	2,677.00
ETATIRA PRIMARY	COOPERATIVE BANK	01141068198900	9,799.00	
IMANGA PRIMARY SCH	COOPERATIVE BANK	01129233029600		2,410.00
IMANGA SEC SCHOOL	COOPERATIVE BANK	01141233011300		
INAYA PRIMARY SCH	COOPERATIVE BANK	01141068219200		2,980.00
ITUTI SECONDARY SCHOOL	COOPERATIVE BANK	01141234734100		
LUKOHE PRIMARY SCHOOL	COOPERATIVE BANK	01141068228200		
LUNZA PRIMARY SCHOOL	COOPERATIVE BANK	01141067828900	87,688.00	696.00
MABOLE CHIEFS OFFICE	COOPERATIVE BANK	01141798933100		
MABOLE PRIMARY SCHOOL	COOPERATIVE BANK	1141798580000	36,455.00	1,501.00

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MABOLE SECONDARY SCH	COOPERATIVE BANK	01141233025000		16,565.00
MANYALA PRIMARY SCH	COOPERATIVE BANK	01141498183100		21,254.00
MASABA SEC SCHOOL	COOPERATIVE BANK	01141498483700		
MASARA PRIMARY SCH	COOPERATIVE BANK	01141234856701		28,005.50
MATIBIRA PRIMARY SCH	COOPERATIVE BANK	01141498130500		18,323.00
MUKOYE PRIMARY SCH	COOPERATIVE BANK	01139068485500	45,456.00	
MUSERE PRIMARY SCHOOL	COOPERATIVE BANK	01139233609600		
NYENYESI PRIMARY SCH	COOPERATIVE BANK	01141233494800		
PROV ADMIN AP HOUSE	COOPERATIVE BANK	01141498674900		
SHIATSALA PRIMARY SCH	COOPERATIVE BANK	01141498946300		
SHIBANGA PRIM SCHOOL	COOPERATIVE BANK	01141234121901		51,785.00
SHIBUCHE PRIMARY SCH	COOPERATIVE BANK	01141067196300		4,393.95
SHIKUNGA PRIMARY	COOPERATIVE BANK	01141234890400		
SHINAMWELI SEC SCHOOL	COOPERATIVE BANK	01141233925600		
SHIRAHA MIXED SEC	COOPERATIVE BANK	01141498642400		
SHIRAHA PRIMARY SCHOOL	COOPERATIVE BANK	01141068228300		2,498.00
SHIRAKALU PRIMARY SCH	COOPERATIVE BANK	01139233876200		2,829.00
SHITARI LOCATION OFFICE	COOPERATIVE BANK	01141798940000		
SHIYIRO ACCESS ROAD	COOPERATIVE BANK	01141234049900		
ST PAULS SHIKUNGA SEC	COOPERATIVE BANK	01141068430000		
ST STEPHEN ESHIYANZA	COOPERATIVE BANK	01141799014800		
Total			561,092.00	381,516.45

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	1. Presentation of The Financial Statements			
001	The financial statements submitted for audit have no page numbers although the table of contents indicate numbering starting from page 2 instead of starting with roman numbers as per the format prescribed by the Public Sector Accounting Standards Board (PSASB). Consequently, the financial statements as presented do not comply with the format prescribed by the PSASB.	The above anomalies have been rectified and the corrected document forwarded.	Resolved	2 Weeks
002	The statement of assets and liabilities and the statement of cash flows reflects prior year adjustments balance of Kshs.2,593,824 as at 30 June 2020 which is indicated in note 14 to the financial statements as adjustments of bank balances. However, no further explanation and documentary evidence was provided to show what the adjustment is in respect of or what it stands for.	Find attached cash book extracts and analysis of the prior year adjustments for your kind review	Resolved	2 Weeks
003	The summary statement of appropriation recurrent and development combined reflects actual receipts figure of Kshs.143,505,197 while the statement of receipts and payments reflects total receipts figure of Kshs.136,040,876 to result to a variance of Kshs.7,464,321 which has not been explained or reconciled. Consequently, the accuracy of the summary statement of appropriation recurrent and development combined for the year ended 30 June 2020 could not be confirmed.	The variance of Kshs. 7,464,321 came as a result of balance brought forward from the financial year 2018/2019 of Ksh. 4,870,496.70 and prior year adjustments of Ksh.	Resolved	2 Weeks

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		2,593,824.10 which was as a result of cancellation of state bursary cheques. Find attached cash book extracts to confirm the same.												
004	<p>Note 17 to the financial statements do not include other pending payables while annexure 3 reflects other pending payables balance of Kshs.50,050,000 and which is indicated as relating to the year 2015. In addition, annexure 5 to the financial statements reflects assets additions during the year figure of Kshs.6,874,000 while the statement of receipts and payments indicate that no assets were acquired during the year under review.</p> <p>Consequently, the financial statements are misleading and did not comply with the format prescribed by the Public Sector Accounting Standards Board.</p> <p>The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund-Butere Constituency 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.</p>	The financial statements have been amended and reflect the correct figures.	Resolved	2 Weeks										
005	<p>1.1 Budget Performance</p> <p>During the year under review, the Fund had an approved budget of Kshs.212,872,920 for both recurrent and development. During the same period, the Fund recorded total expenditure of Kshs.127,709,008 representing approximately 60% of the budget resulting to an under absorption of Kshs.85,163,912 representing approximately 40% of the budgeted amount as shown below:</p> <table border="1" data-bbox="1141 952 1380 1787"> <thead> <tr> <th>Item</th> <th>Approved Budget (Kshs)</th> <th>Actual Expenditure (Kshs)</th> <th>Under Absorption (Kshs)</th> <th>Under Absorption %</th> </tr> </thead> <tbody> <tr> <td>Compensation of employees</td> <td>5,652,324</td> <td>2,783,285</td> <td>2,869,039</td> <td>51</td> </tr> </tbody> </table>	Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs)	Under Absorption %	Compensation of employees	5,652,324	2,783,285	2,869,039	51	Underutilization of the funds was due to slow disbursement of the funds by the board. The committee did not overbudget.Slow disbursement led untimely service delivery.	Resolved	2 Weeks
Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs)	Under Absorption %										
Compensation of employees	5,652,324	2,783,285	2,869,039	51										

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	<table border="1"> <tr> <td>Use of goods and services</td> <td>15,854,518</td> <td>10,808,685</td> <td>5,045,833</td> <td>32</td> </tr> <tr> <td>Transfer to other government units</td> <td>123,400,000</td> <td>75,250,000</td> <td>48,150,000</td> <td>39</td> </tr> <tr> <td>Other grants and transfers</td> <td>67,966,078</td> <td>38,867,038</td> <td>29,099,040</td> <td>43</td> </tr> <tr> <td>Total</td> <td>212,872,920</td> <td>127,709,008</td> <td>85,163,912</td> <td>40</td> </tr> </table>	Use of goods and services	15,854,518	10,808,685	5,045,833	32	Transfer to other government units	123,400,000	75,250,000	48,150,000	39	Other grants and transfers	67,966,078	38,867,038	29,099,040	43	Total	212,872,920	127,709,008	85,163,912	40			
Use of goods and services	15,854,518	10,808,685	5,045,833	32																				
Transfer to other government units	123,400,000	75,250,000	48,150,000	39																				
Other grants and transfers	67,966,078	38,867,038	29,099,040	43																				
Total	212,872,920	127,709,008	85,163,912	40																				
<p>006</p> <p>1.2 Project Implementation Status</p> <p>According to the Project Implementation Status (PIS) report submitted for audit review as at 30 June 2020, the Fund had planned to implement eight hundred and seventeen (817) projects at a cost of Kshs.765,523,297 for the years 2013/2014 to 2019/2020. According to the PIS, the approved and disbursed amount was Kshs.773,967,737 towards implementation of the projects which were at various levels of implementation as detailed below:</p> <table border="1"> <thead> <tr> <th>Period</th> <th>Completed</th> <th>Ongoing</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>2018/2019 and earlier</td> <td>707</td> <td>12</td> <td>719</td> </tr> <tr> <td></td> <td>677,412,37</td> <td>16,750,000</td> <td>694,162,375</td> </tr> </tbody> </table>	Period	Completed	Ongoing	Total	2018/2019 and earlier	707	12	719		677,412,37	16,750,000	694,162,375	<p>NG-CDF Board regulates that all projects should be implemented within a maximum period of three financial years. The management has tried it best to adhere to this. However in some instances, this is affected due to change in office and political leadership leading to change in prioritization. We have taken this seriously and promise to address it.</p>	<p>Resolved</p> <p>2 Weeks</p>										
Period	Completed	Ongoing	Total																					
2018/2019 and earlier	707	12	719																					
	677,412,37	16,750,000	694,162,375																					

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2019/2020	(Kshs)	79	19	98
	No. of Projects			
	Value (Kshs)	61,400,922	18,404,440	79,805,362
Total	No. of Projects	786	31	817
	Value (Kshs)	738,813,297	35,154,440	773,967,737

As at 30 June 2020, twelve (12) projects valued at Kshs.16,750,000 and which should have been completed by 30 June 2019 were still ongoing and no reason was provide for the slow implementation of projects. During the year 2019/2020, the Fund had planned to implement ninety-eight (98) projects costing Kshs.79,8005,362 out of which seventy-nine projects costing Kshs.61,400,922 were indicated as complete while nineteen (19) projects valued at Kshs.18,404,440 were indicated as ongoing although they should have been completed and handed over by December 2020 and no reason was given for the delay in the completion of these projects.
 Failure to complete the planned for projects may have denied the residents of Butere Constituency the much needed services and the benefits associated with the complete projects.

007	Eshitsakha Primary School		
	Included in other grants and transfers figure of Kshs.38,867,038 is emergency projects amount of Kshs.10,177,316 as disclosed in note 6 to the financial statements and which in turn includes a payment of Kshs.2,000,000 to Eshitsakha Primary School for renovation of 4 classes, plastering, roofing, gate, fencing, construction of kitchen, and 3 door latrines. Although the said works were done the staffroom which is on the same block with the renovated classrooms was found to be almost collapsing which may affect the whole block and no reason was provided as to why the renovation did not include the strengthening of the whole building including the staff room. Further, the gate plate panels did not have the bottom panel as per BQs. In addition, fencing posts did not have concrete on bases as per the BQs. Consequently, the school did not get value for Kshs.2,000,000 spent on renovation of	By the time of renovation of the classrooms, the staffroom was not in a bad condition and therefore administration only requested for the classrooms. However, the management has sent the engineers for quantifications and this will be addressed. On the quality of work done, there were unforeseen reinforcements during the renovation exercise that let to funds being	Resolved 2 Weeks

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	the 4 classrooms, the gate and fencing during the year ended 30 June 2020.			
	Purchase of Sports Equipment and Uniforms Included in other grants and transfers figure of Kshs.38,867,038 is sports figure of Kshs.3,228,200 as disclosed in note 7 to the financial statements spent on the purchase of sports equipment and uniforms vide payment vouchers number 303 and 390. However, the report of the inspection and acceptance committee, goods received notes and other stores records showing that the sports equipment and uniform ordered and paid for were supplied in the right quality and quantity and how the same were distributed were not availed for audit review. Consequently, the propriety of Kshs.3,288,200 incurred on sports equipment for the year ended 30 June 2020 could not be confirmed.	insufficient hence the panels and concrete were not enacted.		
008		The said documents have been attached		
	Trees Planting Project The other grants and transfers figure of Kshs.38,867,038 includes environment amount of Kshs.4,612,850 as disclosed in note 7 to the financial statements and which in turn includes Kshs.300,000 transferred to three primary schools in respect of tree planting. Eshitsakha Primary School, Ekendero Primary School and Ebukuti Primary School received Kshs.100,000 towards the purchase and planting of 1000 tree seedlings each. However, there was no evidence that Eshitsakha Primary School bought and planted any tree seedling. Ekendero Primary School had less than 100 trees and the compound was found to be too small to accommodate the 1000 seedlings while most of the trees at Ebukuti Primary School had dried due to what appeared to have been bad weather. Consequently, the propriety of Kshs.300,000 incurred on tree planting for the year ended 30 June 2020 cannot 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.	The project was done during the time all learning conditions were closed. As a result of thus proper maintenance lacked leading to many trees drying up. In school where the compound was small, some trees were planted alongside the fence. However all trees were planted as per the code list.		
009				