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Enhancing Accountability

REPORT

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 THE NATIONAL ASSEMBLY PAPERS LAID	
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**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – BOMACHOGE BORABU
CONSTITUENCY**

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




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

REPORTS AND FINANCIAL STATEMENTS

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

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

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

 THE NATIONAL ASSEMBLY PAPERS LAID	
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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

**Reports and Financial Statements
For the year ended June 30, 2019**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Bernard Konya
2.	Sub-County Accountant	Charles Morira
3.	Chairman NGCDFC	Polycarp Onduso
4.	Member NGCDFC	Tom Maende

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BOMACHOGE BORABU Constituency Headquarters

P.O. Box 132-40211
Opposite DCC office Kenyena town
Kenyena, KENYA

(f) NGCDF BOMACHOGE BORABU Constituency Contacts

Telephone: (254) 720592929
E-mail: bomachogeborabu@ngcdf.go.ke
Website: www.nggo.ke

(g) NGCDF BOMACHOGE BORABU Constituency Bankers

1. Equity bank-Kisii
Account no. 0510261687843
KISII BRANCH

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

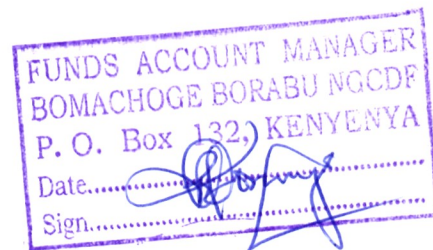
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes, *(under this section, include graphs, pie charts, figures and tables)*
- Detail key achievements for the entity *(under this section use pictorials to depict successful projects undertaken during the year),*
- List emerging issues related to the entity,
- List the implementation challenges and recommended way forward. *(Ensure that you include what the entity is doing to overcome the challenges noted).*

Sign

CHAIRMAN NGCDF COMMITTEE





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BOMACHOGE BORABU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

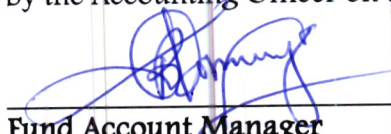
The Accounting Officer in charge of the NGCDF-BOMACHOGE BORABU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-BOMACHOGE BORABU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 20XX, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-BOMACHOGE BORABU Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

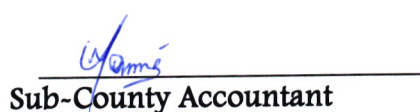
The Accounting Officer in charge of the NGCDF-BOMACHOGE BORABU Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF-BOMACHOGE BORABU Constituency financial statements were approved and signed by the Accounting Officer on 30/06/2019.



Fund Account Manager
Name: Bernard Konya



Sub-County Accountant
Name: Charles Morira
ICPAK Member Number: /6788

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

SUB - COUNTY ACCOUNTANT
KENYENYA SUB - COUNTY

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Bomachoge Borabu Constituency set out on pages 6 to 29, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Bomachoge Borabu Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Summary Statement of Appropriation

The summary statement of appropriation: recurrent and development combined reflects a final budget total of Kshs. 146,116,687 for both receipts and payments which differs with the grand total of Kshs. 146,446,509 reflected in the statement of budget execution by programmes and sub-programmes. The resulting difference of Kshs. 329,822 was not reconciled or explained.

Consequently, the accuracy, completeness and validity of the summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.146,116,687 and Kshs.146,116,687 respectively. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.146,116,687 and Kshs.112,088,907 respectively resulting to an under expenditure of Kshs.34,027,780 or 23% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Stalled Project

A firm was awarded a tender for construction of three storey building consisting of twelve (12) classrooms at a contract sum of Kshs.19,039,612 at Eberage Primary School during the financial year 2015/2016. The contractor had been paid a total of Kshs.10,000,000, equivalent to 32% of the total contract but only the ground floor and the first floor were partially done (approximately 35% of the total scope of work). However, certificates of payment for work done and site minutes were not provided and the project had stalled.

Consequently, the value for money and regularity of the expenditure totalling to Kshs.10,000,000 that was incurred on the project could not be confirmed.

2. Unimplemented Projects

During the financial year, an amount of Kshs.38,173,185 was allocated to the projects as indicated in **Appendix I** but they were not implemented.

Consequently, I am unable to confirm if and when the public will realize value for money from the projects being implemented valued at Kshs.38,173,185 for the year ended 30 June, 2019.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all

matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

20 September, 2021

Appendix I: Unimplemented Projects.

Project	Allocated Amount (Kshs)
Bokimoge Chief's Office	234,351
Bobamba East Chief's Office	427,070
Magenge Secondary School	500,000
Ritembu Chief's Office	500,000
Mokubo Chiefs Office	500,000
Ritembu Primary School	1,000,000
St. Francis Matembe Secondary School	1,300,000
Keore Primary School	2,500,000
Emesa Secondary School	3,200,000
ICT HUB	3,290,819
Emesa Primary School	3,620,945
Ichuni Primary School	4,000,000
Mokomoni Primary School	8,500,000
Rianyanchabera Primary School	8,600,000
Total	38,173,185

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

**Reports and Financial Statements
For the year ended June 30, 2019**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

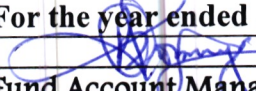
	Not e	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	109,040,876.00	95,090,345.00
Proceeds from Sale of Assets	2	-	180,000.00
TOTAL RECEIPTS		109,040,876.00	95,270,345.00
PAYMENTS			
Compensation of employees	4	3,482,196.00	1,278,348.00
Use of goods and services	5	10,359,438.00	7,590,432.00
Transfers to Other Government Units	6	56,711,813.00	22,493,388.00
Other grants and transfers	7	40,535,460.00	27,463,218.00
Other Payments	9	1,000,000.00	-
TOTAL PAYMENTS		112,088,907.00	58,825,386.00
SURPLUS/(DEFICIT)		(3,048,031.00)	36,444,959.00


FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMACHOGE BORABU Constituency financial statements were approved on 28/6/2018 and signed by:

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

**Reports and Financial Statements
For the year ended June 30, 2019**


Fund Account Manager
Name: Bernard Konya


Sub-County Accountant
Name:
ICPAK Member Number: 16788

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

SUB - COUNTY ACCOUNTANT
KENYENYA SUB - COUNTY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BOMACHOGE BORABU CONSTITUENCY

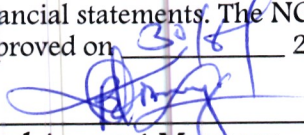
Reports and Financial Statements

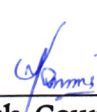
For the year ended June 30, 2019

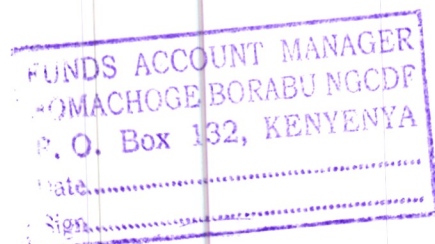
V .STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	34,432,800.00	37,075,812.00
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		34,432,800.00	37,075,812.00
Current Receivables			
Outstanding Imprests	11	-	330,370.00
TOTAL FINANCIAL ASSETS		34,432,800.00	37,406,182.00
FINANCIAL LIABILITIES			
Total Liabilities		-	-
NET FINANCIAL ASSETS		34,432,800.00	37,406,182.00
REPRESENTED BY			
Fund balance b/fwd	13	37,480,831.00	1,035,872.00
Surplus/Deficit for the year		(3,048,031.00)	36,444,959.00
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		34,432,800.00	37,480,831.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMACHOGE BORABU Constituency financial statements were approved on 30/6/2019 2019 and signed by:


Fund Account Manager
Name: Bernard Konya


Sub-County Accountant
Name: Charles Morira
ICPAK Member Number: 16788





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BOMACHOGE BORABU CONSTITUENCY

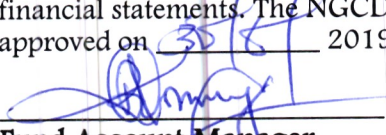
Reports and Financial Statements


For the year ended June 30, 2019

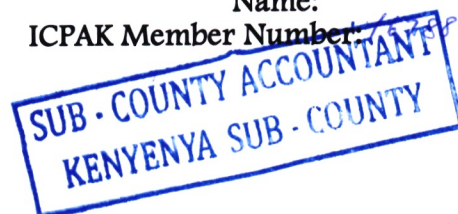
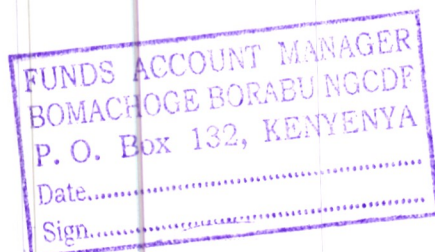
V. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	109,040,876.00	95,090,345.00
Other Receipts	3	-	180,000.00
Total receipts		109,040,876.00	95,270,345.00
Payments			
Compensation of Employees	4	3,482,196.00	1,278,348.00
Use of goods and services	5	10,359,438.00	7,590,432.00
Transfers to Other Government Units	6	56,711,813.00	22,493,388.00
Other grants and transfers	7	40,535,460.00	27,463,218.00
Other Payments	9	1,000,000.00	-
Total payments		112,088,907.00	58,825,386.00
Total Receipts Less Total Payments		(3,048,031.00)	36,444,959.00
Adjusted for:			
Outstanding imprest	11	-	
Net cash flow from operating activities		(3,048,031.00)	36,444,959.00
CASHFLOW FROM INVESTING ACTIVITIES			
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(3,048,031.00)	36,444,959.00
Cash and cash equivalent at BEGINNING of the year	13	37,480,831.00	1,035,872.00
Cash and cash equivalent at END of the year		34,432,800.00	37,480,831.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BOMACHOGE BORABU Constituency financial statements were approved on 30/6/19 2019 and signed by:


Fund Account Manager
Name: Bernard Konya


Sub-County Accountant
Name:
ICPAK Member Number:



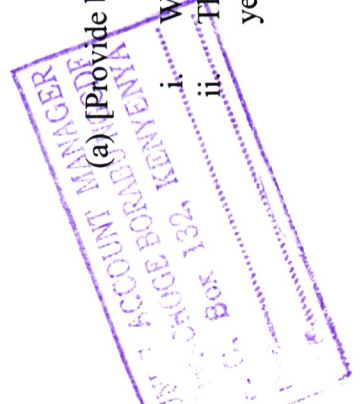
Reports and Financial Statements
For the year ended June 30, 2019

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876.00	37,075,812.00	146,116,688.00	146,116,688.00	-	
TOTAL RECEIPTS	109,040,876.00	37,075,812.00	146,116,688.00	146,116,688.00	-	
PAYMENTS						
Compensation of Employees	2,450,000.00	450,000.00	2,900,000.00	3,482,196.00	(582,196.00)	120.08%
Use of goods and services	7,363,678.00	5,796,656.00	13,160,334.00	10,359,438.00	2,800,896.00	78.72%
Transfers to Other Government Units	55,700,000.00	18,244,138.00	73,944,138.00	56,711,813.00	17,232,325.00	76.70%
Other grants and transfers	42,627,197.00	6,006,291.00	48,633,488.00	40,535,460.00	8,098,028.00	83.35%
Acquisition of Assets	900,000.00	-	900,000.00	-	900,000.00	0.00%
Other Payments	-	6,578,727.20	6,578,727.00	1,000,000.00	5,578,727.00	15.20%
TOTALS	109,040,875.00	37,075,812.00	146,116,687.00	112,088,907.00	34,027,780.00	76.71%

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

- i. We had a court injunction hence lowered the absorption rate
- ii. There was delay in disbursement of funds from the Board and the last a half the funds was disbursed toward the end of financial year



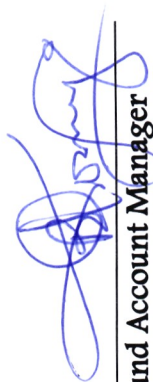


iii. The CDFC committee rejected the implementation of ICT HUB and resolved to request for reallocation to other priority areas


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

i. *The changes between the original and final budget is was as result of Cash Book balance brought forward from the previous financial year, 2018/19.*

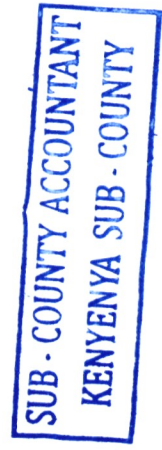
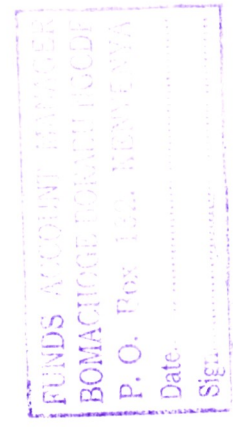
The NGCDF-BOMACHOGE BORABU Constituency financial statements were approved on 30/06/2019 and signed by:



Fund Account Manager
Name: Bernard Konya



Sub-County Accountant
Name:
ICPAK Member Number: 6788



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGR BORABU CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration						
Employees' Salaries	2,942,452.00	682,758.00	3,625,210.00	3,482,196.00	143,014.00	
Goods and services	1,400,000.00		1,400,000.00	1,400,000.00	-	
Committee Expenses	2,000,000.00	2,000,000.00	4,000,000.00	4,937,000.00	(937,000.00)	
Purchase of computer	200,000.00		200,000.00	-	200,000.00	
Sub-Total	6,542,452.00	2,682,758.00	9,225,210.00	9,819,196.00	(593,986.00)	
2.0 Monitoring and Evaluation						
Goods and Services	1,071,226.00	1,174,632.00	2,245,858.00	863,088.00	1,382,770.00	
Committee Expenses	900,000.00	2,000,000.00	2,900,000.00	3,159,350.00	(259,350.00)	
Capacity Building of NG-CDFs/PMCs	1,300,000.00		1,300,000.00	-	1,300,000.00	
Sub-Total	3,271,226.00	3,174,632.00	6,445,858.00	4,022,438.00	2,423,420.00	
3.0 Emergency	5,738,993.00	568,965.00	6,307,958.00	5,150,000.00	1,157,958.00	
4.0 Bursary and Social Security Programme						
Bursary Secondary Schools	10,300,000.00	786,208.36	11,086,208.36	12,669,808.00	(1,583,599.64)	
Bursary Tertiary Schools	19,726,020.25	1,000,000.00	20,726,020.25	19,415,652.00	1,310,368.25	
Sub-Total	30,026,020.25	1,786,208.36	31,812,228.61	32,085,460.00	(273,231.39)	
5.0 Sports						
BOMACHOGE BORABU Tournament	2,180,817.51		2,180,817.51	800,000.00	1,380,817.51	
Sub-Total	2,180,817.51	2,180,817.51	4,361,635.02	800,000.00	1,380,817.51	
6.0 Environment						
Magénche Ward Environment Project	545,204.37		545,204.37	-	545,204.37	

FUNDS ACCOUNTS MANAGER
BOMACHOGE BORABU CONSTITUENCY
P. O. Box 1024, BOMBAYA
Date: _____
Year: _____

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGR BORABI CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

Boochi Ward Environment Project	545,204.37			545,204.37	-	545,204.37
Bombaba Ward Environment Project	545,204.37			545,204.37	-	545,204.37
Bokimoge Ward Environment Project	545,204.37			545,204.37	-	545,204.37
Sub-Total	2,180,817.48			2,180,817.48	-	2,180,817.48
7.0 Primary School Projects						
Riokindo Primary School	8,000,000.00	4,000,000.00		12,000,000.00	17,741,379.00	(5,741,379.00)
Keore primary School	5,000,000.00	1,500,000.00		6,500,000.00	4,000,000.00	2,500,000.00
Ichuni Primary School	2,000,000.00	2,000,000.00		4,000,000.00	-	4,000,000.00
Magna Primary Sch	4,000,000.00	-		4,000,000.00	5,700,000.00	(1,700,000.00)
Oroche Primary School	1,000,000.00	-		1,000,000.00	3,000,000.00	(2,000,000.00)
Rianyanchabera Primary School	7,000,000.00	1,600,000.00		8,600,000.00	-	8,600,000.00
Ritembu Primary School	4,000,000.00	-		4,000,000.00	3,000,000.00	1,000,000.00
Emesa Primary School	8,000,000.00	2,841,379.00		10,841,379.00	7,220,434.00	3,620,945.00
kiabugesi primary School	8,000,000.00	-		8,000,000.00	11,350,000.00	(3,350,000.00)
Mokomoni Primary School	7,000,000.00	1,500,000.00		8,500,000.00	-	8,500,000.00
Eberege pry school	-	1,500,000.00		1,500,000.00	1,500,000.00	-
Sub-Total	54,000,000.00	14,941,379.00		68,941,379.00	53,511,813.00	15,429,566.00
8.0 Secondary School Projects						
Emesa Secondary School	1,700,000.00	1,500,000.00		3,200,000.00	-	3,200,000.00
Magege Sec School	-	1,500,000.00		1,500,000.00	1,000,000.00	500,000.00
Ritembu Mixed Sec School	-	2,000,000.00		2,000,000.00	2,000,000.00	-
St.Francis Matembe Sec	-	1,500,000.00		1,500,000.00	200,000.00	1,300,000.00
Sub-Total	1,700,000.00	6,500,000.00		8,200,000.00	3,200,000.00	5,000,000.00
9.0 Tertiary institutions projects						
10.0 Security Projects						
Bokimoge ChiefOffice	500,000.00	234,351.00		734,351.00	500,000.00	234,351.00
Bobamba East Chiefs office	500,000.00	427,070.00		927,070.00	500,000.00	427,070.00

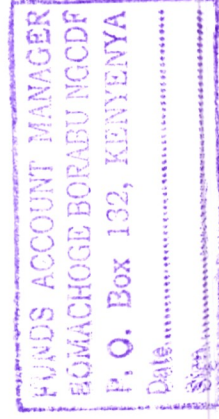
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE BORABU CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

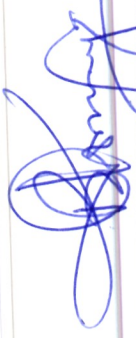
Ritembu Chiefs office	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00	500,000.00
Magenche chief's office	500,000.00	-	500,000.00	500,000.00	500,000.00	-
mokubo chief,s office	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00	500,000.00
Sub Total	2,500,000.00	1,661,421.00	4,161,421.00	2,500,000.00	1,661,421.00	1,661,421.00
11.0 Acquisitions of Assets			-			-
			-			-
12.0 Others			-			-
Strategic Plan	-	1,900,000.00	1,900,000.00	1,000,000.00	900,000.00	900,000.00
NG- CDF office	900,000.00	900,000.00	1,800,000.00	-	1,800,000.00	1,800,000.00
ICT HUB	-	3,290,819.20	3,290,819.20	-	3,290,819.20	3,290,819.20
Sub-Total	900,000.00	6,090,819.20	6,990,819.20	1,000,000.00	5,990,819.20	5,990,819.20
GRAND TOTAL	109,040,326.24	37,406,182.56	146,446,508.80	112,088,907.00	34,357,601.80	34,357,601.80

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

The NGCDF-BOMACHOGE BORABU Constituency financial statements were approved on 30/06/2019 and signed by:



Reports and Financial Statements
For the year ended June 30, 2019



Fund Account Manager
Name: Bernard Konya



Sub-County Accountant
Name:
ICPAK Member Number: /6788

FUNDS ACCOUNT MANAGER
BOMACHOGGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

SUB - COUNTY ACCOUNTANT
KENYENYA SUB - COUNTY

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2018 to 30th June 2019 as required by Law .

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 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMACHOGE BORABU CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	1	10,000,000	5,500,000
AIE NO	2	6,000,000	10,000,000
AIE NO	3	15,000,000	37,905,172
AIE NO	1	11,000,000	41,685,173
AIE NO	2	12,000,000	
AIE NO	3	55,040,876	
TOTAL		109,040,876	95,090,345

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,881,098	394,000
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	240,000	44,000
Transport allowance	-	-
Employer contribution to NSSF	120,366	139,989
Gratuity-	-	700,359
Other personnel payments	240,732	-
Total	3,482,196	1,278,348

UNOS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KITONYA
Date:.....
Sign:.....

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	2000,000	4,670,010
Utilities, supplies and services	0	60,000
Communication, supplies and services-other operative expenses	17,250	-
Domestic travel and subsistence	310,900	-
Printing, advertising and information supplies & services	370,000	-
Rentals of produced assets	0	-
Training expenses	1,300,000	-
Hospitality supplies and services	1,637,000	-
Other Committee allowance	900,000	2,860,422
Specialized materials and services	665,000	-
Office and general supplies and services	735,500	-
Fuel ,oil & lubricants -	1,200,000	-
Routine maintenance – vehicles and other transport equipment	864,438	-
Routine maintenance – other assets	159,350	-
Total	<u>10,359,438</u>	<u>7,590,432</u>

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

Reports and Financial Statements

For the year ended June 30, 2019

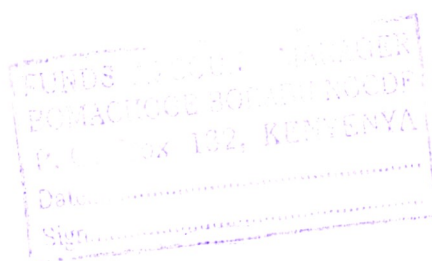
NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	53,511,813	15,721,343
Transfers to secondary schools (see attached list)	3,200,000	6,772,045
Transfers to tertiary institutions (see attached list)	0	-
Transfers to health institutions (see attached list)	0	-
TOTAL	<u>56,711,813</u>	<u>22,493,388</u>

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,869,808	4,022,218
Bursary – tertiary institutions (see attached list)	19,415,652	17,200,000
Bursary – special schools (see attached list)	800,000	41,000
Mock & CAT (see attached list)	0	-
Security projects (see attached list)	2,500,000	1,800,000
Sports projects (see attached list)	800,000	-
Environment projects (see attached list)	0	-
Emergency projects (see attached list)	5,150,000	4,400,000
Total	<u>40,535,460</u>	<u>27,463,218</u>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMACHOGE BORABU CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Strategic plan	1,000,000	-
ICT Hub	-	-
TIVET	-	-
	1,000,000	-



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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
Name of Bank, Account No. Equity Bank, Kisii 1120481845200	34,432,800	37,075,812
Name of Bank, Account No.	-	-
Name of Bank, Account No.	-	-
Total	34,432,800	37,075,812
10B: CASH IN HAND		
Location 1	--	330,370
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	330,370
<i>[Provide cash count certificates for each]</i>		

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....



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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

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

[Provide short appropriate explanations as necessary]

FUNDA MCHENGETI MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KIRINYA
Date:
Signature:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BOMACHOGE BORABU CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	34,432,800	37,075,812
Cash in hand	-	-
Imprest	-	-
Total	34,432,800	37,075,812

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

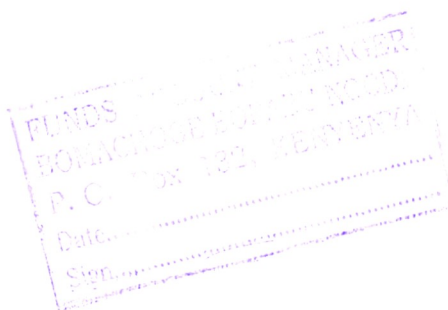
	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<u>-</u>	<u>-</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>gratuity</i>)		319,995
	<u>-</u>	<u>319,995</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	-	782,758
Use of goods and services	-	2,000,000
Amounts due to other Government entities (see attached list)	23,900,000	21,841,379
Amounts due to other grants and other transfers (see attached list)	9,632,800	4,516,594
Acquisition of assets	900,000	1,900,000
Others (<i>I CIT HUB</i>)	4,677,027	4,677,023
	<u>34,432,800</u>	<u>37,406,182</u>





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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	61,997.40	3,931
	61,997.40	3,931

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....

NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU

Reports and Financial Statements

For the year ended June 30, 2019(Kshs'000)

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	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					

NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		A	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU
Reports and Financial Statements
For the year ended June 30, 2019(Kshs.)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees			682,758	
Committee expenses			2,000,000	
Use of goods & services			1,174,632	
Committee allowance			2,000,000	
Amounts due to other Government entities				
ICHUNI PRIMARY SCHOOL		4,000,000	2,000,000	Court Injunction
RIANYACHABERA PRIMARY SCHOOL		7,000,000	1,600,000	Court Injunction
MOKOMONI PRIMARY SCHOOL		7,000,000	1,500,000	Court Injunction
NYAMBUNWA PRIMARY SCHOOL		500,000	500,000	Court Injunction
NYAMISARO PRIMARY SCHOOL		200,000	200,000	Court Injunction
EMESA SEC. SCHOOL		1500,000	1,500,000	Court Injunction
KIBABE SEC. SCHOOL		600,000	600,000	Court Injunction
MAGENGE SEC. SCHOOL		1,000,000	1,500,000	Court Injunction
ST. FRANCIS MATEMBE SEC		1,500,000	1,500,000	Court Injunction
NYAIBATE SEC. SCHOOL		600,000	600,000	
RIKINDO PRIMARY SCHOOL			4,000,000	Reallocation
RITEMBU SEC. SCHOOL			2,000,000	Reallocation
EMESA SECONDARY			2,841,379	Reallocation
KEORE PRIMARY SCHOOL			1,500,000	Reallocation
Sub-Total		23,900,000		
Amounts due to other grants and other transfers				
SPORTS		1,380,818		
ENVIRONMENT		2,180,817		
BURSARY		494,138	1,786,208	Delay in disbursement
EMERGENCY			568965	
KENYENYA POLICE STATION			1,000,000	Delay in disbursement
MAGENCHE CHIEF OFFICE			500,000	Delay in disbursement
BOKIMONGE CHIEF OFFICE			234,351	Delay in disbursement
MOKUBO CHIEF OFFICE			500,000	Delay in disbursement

FUNDS ACCOUNT MANAGER
 BOMACHOGE BORABU NGCDF
 P. O. Box 132, KENYENYA
 Date.....
 Sign.....

NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
RITEMBU CHIEF OFFICE			500,000	Delay in disbursement
BOMBABA EAST CHIEF OFFICE			427,070	Delay in disbursement
Sub-Total		4,055,773		
Sub-Total				
Acquisition of assets				
Others (specify)				
STRATEGIC PLAN		900,000	1,900,000	In progress
ICT HUB		4,677,027	4,677,027	Rejected by the committee
NGCDF OFFICE		900,000	900,000	Delay in disbursement
Sub-Total		6,477,027		
Grand Total		34,432,800	37,406,182	

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
 Date.....
 Sign.....

NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	NOT valued	-	-	NOT valued
Buildings and structures	6,000,000	-	-	6,000,000
Transport equipment	4,700,000	-	-	4,700,000
Office equipment, furniture and fittings	2,188,270	-	-	2,188,270
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	12,888,270			12,888,270

FUNDS ACCOUNT MANAGER
BOMACHOGE BORABU NGCDF
P. O. Box 132, KENYENYA
Date.....
Sign.....



NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU

Reports and Financial Statements

For the year ended June 30, 2019(Kshs.)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Bombaba East Chief Office	Equity	0510170649904	895.00	00
Magenche chief Office	Equity	0510170625288	222.25	00
Bokimonge Chief Office	Equity	0510271488630	1,057.00	00
St. Mary Nyabiore Girls Secondary	Equity	0510264669375	7,738.150	00
Ritembu Chief office	Equity	0510270992688	1,080.00	00
Oroche DOK Primary School	Equity	0510262821167	20.00	00
Ritembu secondary school	Equity	0510262730093	2,130.00	00
Sengera SDA Secondary School	Equity	0510264708425	42325.00	00
Magena Special School for the Deaf	Equity	0510270014489	3,515.00	00
Magenge Mixed Secondary School	Equity	0510270951520	90.00	00
Mokubo Chiefs Office	Equity	0510272797874	2,820.00	00
Riaina SDA Primary School	Equity	0510264148730	105.00	00
Ritembo Primary	Equity	0151796931	00	235
Riokindo Primary School	Equity	0510021638	00	259.00
Emesa Primary School	Equity	0158275943	00	627.00
Keore Primary School	Equity	0159862784	00	580.00
Eberege Primary School	Equity	0158628547	00	857.00
Kiabugesi Primary School	Equity	0154759439	00	732
Magena Primary School	Equity	0158429600	00	139
			61,997.40	3,931.00

FUNDS ACCOUNT MANAGER
 BOMACHOGE BORABU NGCDF
 P. O. Box 132, KENYENYA
 Date.....
 Sign.....



NATIONAL GOVERNMENT ENTITY – BOMAHOGGE BORABU

Reports and Financial Statements

For the year ended June 30, 2019 (Kshs)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

10
11
12

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NATIONAL GOVERNMENT ENTITY – BOMACHOGE BORABU
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)

TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	34,432,800	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,482,196	
	Use of goods and services	10,359,438	
	Transfers to Other Government Units	56,711,813	
	Other grants and transfers	40,535,460	
	Acquisition of Assets	1,000,000	
	Other Payments	-	
Receipts			
	Transfers from the Board		109,040,876
	Proceeds from sale of assets		-
	Others receipts		
	Prior Year Adjustment		-
	Receivables		
	Payables		
	Fund Balance b/f		37,480,831
	TOTAL	146,521,707	146,521,707

FUNDS ACCOUNT MANAGER
 BOMACHOGE BORABU NGCDF
 P. O. Box 132, KENYENYA
 Date.....
 Sign.....