

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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DATE: 10 NOV 2021	DAY: Wed AM.
TABLED BY:	Majority Whip Hon. Wargu
CLERK-AT THE-TABLE:	M. Mado

THE AUDITOR-GENERAL

ON

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

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



2014-2015

2014-2015



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
BOMACHOGE CHACHE 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)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMACHOGE CHACHE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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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 BOMACHOGHE CHACHE Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Robert N. Gesicho
2.	Sub-County Accountant	Joseph A.Wesonga
3.	Chairman NGCDFC	Salim Orina
4.	Member NGCDFC	Fred Osoro

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Bomachoge Chache Constituency Headquarters

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

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

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF Bomachoge Chache Constituency Contacts

Telephone: (254) 0722 483766
E-mail: cdfbomachogechache@go.ke
Website: www.cdf.go.ke

(g) NGCDF Bomachoge Chache Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The NG-CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF have improved in their budget performance despite the challenges encountered with the high turnover of managers and delay in receipt of funds from the board. The performance in all the sectors i.e. Education, Security, Bursary and other projects implemented achieved a desirable 86.3% in terms of utilization.

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals, reallocations and staff turnover especially on fund manager transfers.

The NG-CDFCs wish that the issues of having the project on going for more than two years be stopped and the NG-CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

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



SIGN
CHAIRMAN NGCDF COMMITTEE

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

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

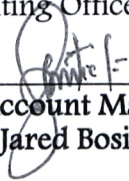
The Accounting Officer in charge of the NGCDF-Bomachoge Chache Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Bomachoge Chache Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Bomachoge Chache Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Bomachoge Chache Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.


Fund Account Manager
Name: Jared Bosire


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

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 CHACHE 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 Chache Constituency set out on pages 6 to 34, which comprise the statement of assets and liabilities as at 30 June, 2019, and the 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 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 - Bomachoge Chache Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements provided for audit review contained the following inaccuracies:

- i. The statements of the receipts and payments shows total comparative payments for 2017/2018 as Kshs.65,174,498 instead of the brought forward figure of Kshs.64,806,508, resulting to unreconciled difference of Kshs.367,990.

- ii. Note 1 on transfers from other government entities comparative figure for 2017/2018 shows a total Kshs.67,253,447 instead of the casted figure of Kshs.53,022,413 resulting to unreconciled difference of Kshs.14,231,034.
- iii. Note 7 on other grants and payments shows a total of Kshs.46,688,213 for 2018/2019 instead of the casted total of Kshs.46,788,249 resulting to unreconciled difference of Kshs.100,036. It further shows a total of Kshs.28,283,070 for 2017/2018 instead of Kshs.27,833,070 resulting to an unreconciled difference of Kshs.450,000.
- iv. Note 15.3 on unutilized funds shows a total of Kshs.27,093,262 for the year instead of the recomputed total of Kshs.27,093,808 resulting to unreconciled difference of Kshs.546.

In the circumstances, the accuracy and completeness of the figures in financial statements could not be confirmed.

2. Unconfirmed Nil PMC Bank Account Balances

Disclosed in Note 15.4. to the financial statements is the Project Management Committees (PMC) bank accounts balance and as further detailed in Annex 5 to the financial statements. The bank accounts disclosed reflects nil balances as at 30 June, 2019. However, adequate relevant supporting documents including bank reconciliation statements, bank confirmation certificates and cash books for the PMC bank accounts supporting the nil balances were not provided for audit review.

As result, the completeness and accuracy of the PMC bank account balances as at 30 June, 2019 could not be ascertained.

3. Unsupported Adjustments in the Summary Statement of Appropriations

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects an original budget of Kshs.109,040,876 and adjustments of Kshs.68,687,466 resulting in a final budget of Kshs.177,728,342 for both receipts and payments. However, an analysis of the adjustments of Kshs.68,687,466 including detailed schedule of projects and programmes in the approved code list for the prior year which were to be funded during the 2018/2019 financial year was not provided for audit.

In the circumstances, the accuracy and completeness of the adjustments of Kshs.68,687,466 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Bomachoge Chache Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing

audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional 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

Budget Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.177,728,342 and Kshs.166,694,824 respectively resulting to an under-funding of Kshs.11,033,518 or 6% of the budget.

Further, the summary statement shows that, the total approved expenditure budget was Kshs.177,728,342 while the actual expenditure incurred during the year was Kshs.153,321,084, resulting in under-expenditure of Kshs.24,407,258 or 14% of the budget.

In the circumstances, the under-expenditure on the approved budget implies that the Fund was not able to achieve some of its core objectives and, thereby impacting negatively on the efficiency and effectiveness of the service delivery to the constituents.

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. Poor Workmanship at Nyamatatia Water Spring

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.46,688,213 for the year ended 30 June, 2019, which includes an amount of Kshs.3,825,644 relating to environment projects as disclosed under Note 7 to the financial statements. The latter in turn includes a payment of Kshs.944,827 incurred for protection of five water springs namely; Nyamatatia, Riondari, Mobondo, Ria-Yobinaris and Riakiyondi.

Physical verification done on 10 March, 2020 revealed that Nyamatatia water spring had leakages barely a year after its construction which is an indication of poor workmanship despite spending Kshs.282,802 on the project.

Consequently, the value for money of the expenditure of Kshs.282,802 could not be confirmed.

2. Stalled Construction of Kabere Chief's Office

The other grants and transfers expenditure of Kshs.46,688,213 also includes an amount of Kshs.8,899,999 relating to security projects as indicated under Note 7 to the financial statements. The latter in turn includes an expenditure of Kshs.1,000,000 incurred on construction of Kabere Chief's Office. Physical verification done on 10 March, 2020 revealed that the project had stalled and the contractor was not on site.

Consequently, the regularity and value for money of the expenditure of Kshs.1,000,000 could not be confirmed.

3. Unsupported Tendering Process for Works at the Constituency Office

The statement of receipts and payments reflects an expenditure of Kshs.2,803,125 under acquisition of assets for the year ended 30 June, 2019. The expenditure relates to a contract awarded to a company for construction of a septic tank, landscaping and cabro works at the constituency office. However, the tender award documents including the evaluation report were not provided for audit.

Consequently, the regularity and value for money of the expenditure incurred on the project could not be confirmed.

4. Unsupported Expenditure on Purchase of a School Bus

The statement of receipts and payments reflects under transfers to other government units expenditure of Kshs.69,100,000 for the year ended 30 June, 2019, which includes an amount of Kshs.25,050,000 relating to transfers to secondary schools as disclosed under Note 6 to the financial statements. The latter in turn includes an amount of Kshs.7,000,000 which was transferred to St. Nyabito Secondary School for purchase of a school bus. The audit revealed that, only an amount of Kshs.5,450,000 was spent on purchase of the bus, leading to unspent balance of Kshs.1,550,000. No supporting documents were provided to demonstrate that the unspent amount was reallocated to other projects or properly accounted for.

Consequently, the regularity of the unspent balance of Kshs.1,550,000 on the project could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to 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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 going concern 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 ability of the Fund 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 sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMACHOGE CHACHE CONSTITUENCY

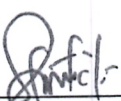
Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	161,791,841	67,253,447
Proceeds from Sale of Assets	2	—	—
Other Receipts	3	—	—
TOTAL RECEIPTS		161,791,841	67,253,447
PAYMENTS			
Compensation of employees	4	1,741,777	2,811,931
Use of goods and services	5	32,987,969	18,411,507
Transfers to Other Government Units	6	69,100,000	15,300,000
Other grants and transfers	7	46,688,213	28,283,070
Acquisition of Assets	8	2,803,125	—
Other Payments	9	—	—
TOTAL PAYMENTS		153,321,084	65,174,498
SURPLUS/(DEFICIT)		<u>8,470,757</u>	<u>(2,446,939)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bomachoge Chache Constituency financial statements were approved on _____ 2019 and signed by:


 AG Fund Account Manager
 Name: Jared Bosire

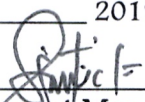

 Sub-County Accountant
 Name: Joseph A. Wesonga
 ICPAK Member Number: 16303

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMACHOGE CHACHE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 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	13,373,740	4,902,983
Cash Balances (cash at hand)	10B	—	—
Total Cash and Cash Equivalents		13,373,740	4,902,983
Current Receivables			
Outstanding Imprests	11	—	—
TOTAL FINANCIAL ASSETS		13,373,740	4,902,983
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	—	—
Gratuity	12B	—	—
TOTAL FINANCIAL LIABILITES		—	—
NET FINANCIAL ASSETS		13,373,740	4,902,983
REPRESENTED BY			
Fund balance b/fwd	13	4,902,983	2,456,044
Surplus/Defict for the year		8,470,757	2,446,939
Prior year adjustments	14	—	—
NET FINANCIAL POSITION		13,373,740	4,902,983

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bomachoge Chache Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name: Jared Bosire


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BOMACHOGE CHACHE CONSTITUENCY

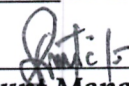
Reports and Financial Statements

For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	161,791,841	67,253,447
Other Receipts	3	-	-
Total receipts		161,791,841	67,253,447
Payments			
Compensation of Employees	4	1,741,777	2,811,931
Use of goods and services	5	32,987,969	18,411,507
Transfers to Other Government Units	6	69,100,000	15,300,000
Other grants and transfers	7	46,688,213	28,283,070
Other Payments	9	-	-
Total payments		150,517,959	64,806,508
Total Receipts Less Total Payments		11,273,882	2,446,939
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		11,273,882	2,446,939
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	2,803,125	-
Net cash flows from Investing Activities		2,803,125	-
NET INCREASE IN CASH AND CASH EQUIVALENT		8,470,757	2,446,939
Cash and cash equivalent at BEGINNING of the year	13	4,902,983	2,456,044
Cash and cash equivalent at END of the year		<u>13,373,740</u>	<u>4,902,983</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bomachoge Chache Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name: Jared Bosire


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

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

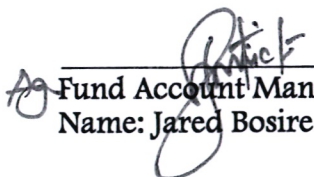
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	68,687,466	177,728,342	166,694,824	11,033,518	100%
Proceeds from Sale of Assets	—	—	—	—		
Other Receipts	—	—	—	—		
PAYMENTS						
Compensation of Employees	5,039,453	1,084,341	6,123,794	1,741,777	4,382,017	28.4%
Use of goods and services	11,501,423	18,800,000	30,301,423	32,987,969	(2,686,546)	108.9%
Transfers to Other Government Units	50,000,000	25,000,000	75,000,000	69,100,000	5,900,000	92.1%
Other grants and transfers	42,500,000	21,000,000	63,500,000	46,688,213	16,811,787	73.5%
Acquisition of Assets	—	2,803,125	2,803,125	2,803,125	—	100.0%
Other Payments	—	—	—	—	—	—
TOTALS	109,040,876	68,687,466	177,728,342	153,321,084	24,407,258	86.3%

- (a) The Constituency did not have any revenue item
- (b) The NGCDF board released some funds late in June and therefore some projects could not be funded within the same financial year due to time limitations.
- (c) The over expenditure on some areas were caused by funds meant for the financial year 2017/2018 that were disbursed in the year 2018/2019.

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

The NGCDF-Bomachoge Chache Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name: Jared Bosire


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

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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,848,453	2,191,005	5,039,453	1,741,777	3,297,676
1.2 Committee allowances	2,194,000		2,194,000		
1.3 Use of goods and services	1,500,000		1,500,000		
Sub Total	6,542,452	2,191,005	8,733,257	1,741,777	3297,676
2.0 Monitoring and evaluation					
2.1 Capacity building	871,226	-	871,226	871,226	-
2.2 Committee allowances	700,000		700,000	700,000	
2.3 Use of goods and services	1,700,000		1,700,000	1,700,000	
Sub Total	3,271,226		3,271,226	3,271,226	
3.0 Emergency					
3.1 Primary Schools	100,000.00	-	100,000	100,000	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	600,000	-	600,000	600,000	-
3.4 Security projects – security road	3,435,000	-	3,435,000	3,435,000	-
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	16,000,000	-	16,000,000	15,929,811	70,189
4.3 Tertiary Institutions	9,613,050	893,350	10,506,400	10,506,400	-
4.4 Universities					
4.5 Social Security					
Sub Total	25,613,050	893,350	26,506,400	26,436,211	70,189
5.0 Sports					

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.1 Nyarangi Chemicals	1,180,818	1,207,783	2,388,600	618,600	-
5.2 Robert Nyaundi				1,770,000	-
Sub Total	1,180,718	1,207,783	2,388,600	2,388,600	
6.0 Environment					
6.1 Riochari water spring	218,082	-	218,082	218,082	-
6.2 Rionega/keminini water spring	218,082	-	218,082	218,082	-
6.3 Riamosoti water spring	218,082	-	218,082	218,082	-
6.4 Riomongo water spring	218,082	-	218,082	218,082	-
6.5 Matierio water spring	218,082	-	218,082	218,082	-
6.6 Nyamatitira water spring	218,082	-	218,082	218,082	-
6.7 Riokemwa water spring	218,082	-	218,082	218,082	-
6.8 Mogambi water spring	218,082	-	218,082	218,082	-
6.9 Getono/ Genga water spring	218,082	-	218,082	218,082	-
7.0 Riakenyanya/ nyamiobo & ibencho water	218,082	-	218,082	218,082	-
Sub Total	2,180,820		2,180,820	2,180,820	
7.0 Primary Schools Projects (List all the Projects)					
bomachoge chache mazingira		0	0	700,000	0
Bombaba dok pri school	600,000	0	600,000	300,000	300,000
Buyonge DEB Pri School		500,000	500,000	500,000	0
Don Bosco Primary School	1,000,000		1,000,000		1,000,000
Egetuki dok primary school	700,000	0	700,000	700,000	0
Gakero deb pri school		0	0	500,000	0
Gakero SDA Day and Boarding Pr.	200,000	0	200,000	500,000	0
Getare DEB Primary	1,100,000	0	1,100,000	1,100,000	0
Getuki DEB primary		0	0	500,000	0

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Getuki Primary School	1,500,000	0	1,500,000	600,000	900,000
Gitono Primary School	900,000	0	900,000	900,000	0
Itabago Primary School	500,000	300,000	800,000	1,300,000	0
Itare Primary School		400,000	400,000	400,000	0
Kebere chief's office		0	0	700,000	0
Kebere DEB Primary School	600,000	0	600,000	300,000	300,000
Kimai DEB Pri School		0	0	500,000	0
Machongo PAG Primary School	400,000	0	400,000	800,000	0
Machongo primary school		0	0	100,000	0
Mangere Primary School	1,000,000	0	1,000,000	1,000,000	0
Maroba DPK Primary		0	0	800,000	0
Maroba Primary School	800,000	0	800,000	300,000	500,000
Matagaro SDA boarding primary School	1,000,000	0	1,000,000	1,000,000	0
Mesabakwa DOK Primary		0	0	400,000	0
Mesabakwa Primary School	800,000	0	800,000	800,000	0
Mochorwa Primary School		500,000	500,000	500,000	0
Mogambi DOK Primary School	500,000	0	500,000	300,000	200,000
Moogi deb primary school	1,700,000	0	1,700,000	1,300,000	400,000
Ntamocha primary school	1,200,000.00	0	1,200,000	400,000	800,000
Nyabioto mixed dok pri school	700,000	400,000	1,100,000	400,000	700,000
Nyaburumbasi DOK Primary School	1,350,000	0	1,350,000	1,300,000	50,000
Nyagenke deb pri school		0	0	1,000,000	0
Nyagenke ELCK Primary School		500,000	500,000	500,000	0
Nyagesa elck pri school		0	0	300,000	0
Nyagesa primary	800,000	0	800,000	500,000	300,000
Nyakoiba SDA Primary School	1,000,000	0	1,000,000	1,000,000	0
Nyamaonde deb pri school		0	0	500,000	0

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Nyamasebe ELCK Primary		500,000	500,000	500,000	0
Nyamasebe Primary School	750,000	0	750,000	750,000	0
Nyamasege DOK Pri. School		-	0	500,000	0
nyamiobo deb pri school	700,000	0	700,000	1,100,000	0
Nyamiobo SDA Primary School	700,000	0	700,000	500,000	200,000
Nyamonyo sda pri school	700,000	0	700,000	1,100,000	0
Nyamonde DEB primary school		500,000			500,000
Nyamorong Primary School		0	0	400,000	0
Nyamorong Primary School	1,200,000	0	1,200,000	300,000	900,000
Nyansaki DOK Pri School		500,000	500,000		500,000
Nyansara Primary School	500,000		500,000	500,000	500,000
Nyantogo dok pri school		0	0	500,000	0
Nyarenda Primary School	700,000	0	700,000	700,000	0
Riagongera Primary School	500,000	0	500,000	500,000	0
Riamo CCF Primary School	400,000		400,000		400,000
Rianyakwara Primary School		300,000	300,000	300,000	0
Rionchogu DEB primary school	700,000		700,000		700,000
Riteke pri school	800,000	700,000	1,500,000	1,600,000	0
Sengera girls boarding pri.school		300,000	300,000	300,000	0
Tendere DEB Primary School		0	0	500,000	0
Tunta DEB Pri School		0	0	800,000	0
Tunta Primary School	600,000	0	600,000	300,000	300,000
Sub Total	26,000,000	5,400,000	31,500,000	33,850,000	9,450,000
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Kebere secondary School	500,000	-	500,000	500,000	-
8.2 Nyataro secondary		-	1,500,000	1,500,000	-

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.3 Bombaba secondary	700,000	1,000,000	1,700,000	1,700,000	-
8.4 Getuki secondary school	1,300,000		1,700,000	1,700,000	-
8.5 Maraba Sec School		600,000.00	600,000	600,000	
8.6 Gakero sec school (purchase of bus)	6,800,000	-	6,800,000	6,800,000	
8.7 Tendere sec school (purchase of bus)	6,800,000	-	6,800,000	6,800,000	
8.8 ST.Edward Nyabioto (purchase of Bus)		7,000,000	7,000,000	5,450,000	1,550,000
8.9 Sengera Parish Girls Secondary School	1,000,000	-	1,000,000	-	1,000,000
Sub Total	17,100,000	8,600,000	27,600,000	25,050,000	2,550,000
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Riamo TT1		9,000,000	9000,000	9,000,000	-
9.2					
9.3					
10.0 Security Projects					
10.1 Tendere Police post	-	1,500,000	-	-	1,500,000
10.2 Ogembo Police Hqtr- OCS	200,000	-	200,000	-	200,000
10.3 Kebere Assistant Chiefs Office	580,000	-	580,000	-	580,000
10.4 Keragia Assistant Chiefs Office	500,000	-	500,000	500,000	-
10.5 Misesi Chiefs office	400,000	-	400,000	-	400,000
10.6 Ogembo Police Hqtr - DCIO	200,000	-	200,000	200,000	-
10.7 Ogembo Police Hqtr - NSIS	200,000	-	200,000	200,000	-
10.8 Kebere Chiefs Office	500,000	500,000	1000,000	1000,000	-
10.9 Administration office Ribwago	500,000	-	500,000	-	500,000
10.10 Omosasa Trading center	2,500,000	-	2,500,000	2,500,000	-
10.11 Egontonto Trading Center	2,500,000	-	2,500,000	2,500,000	-
10.12 Nyamasege Trading center	2,500,000	-	2,500,000	2,500,000	-

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	2,803,125	2,803,125	2,803,125	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others					
12.1 Strategic Plan					
12.2 Innovation Hub	-	-	-	-	-
12.2	-	-	-	-	-

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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 Chache Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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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 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 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) –
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Reports and Financial Statements

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	1		5,717,241
AIE NO	2		1,500,000
AIE NO	3		2,400,000
AIE NO	4		5,500,000
AIE NO	5		37,905,172
AIE NO	1	49,067,242	
AIE NO	2	9,000,000	
AIE NO	3	5,717,241	
AIE NO	4	10,000,000	
AIE NO	5	6,000,000	
AIE NO	6	20,000,000	
AIE NO	7	7,000,000	
AIE NO	8	11,000,000	
AIE NO	9	44,007,358	
TOTAL		161,791,841	67,253,447

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	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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	1,597,697	1,660,611
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Employer Contribution NSSF	144,080	-
Gratuity – paid	-	1,151,320
- accrued	-	-
Other personnel payments	-	-
Total	1,741,777	2,811,931

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Other Committee Expenses	13,500,000	4,870,771
Utilities, supplies and services	4,081	28,141
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Office Rent	450,000	325,000
Training expenses	-	306,000
Hospitality supplies and services	-	-
Committee allowances	14,703,100	6,052,000
Specialized materials and services	428,800	-
Office and general supplies and services	400,000	324,800
Fuel , oil & lubricants	2,492,637	1,682,000
Routine maintenance – vehicles and other transport equipment	984,976	104,520
Bank service commission and charges	24,375	-
Other operating expenses	-	4,718,275
Total	32,987,969	18,411,507

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	33,850,000	11,500,000
Transfers to secondary schools (see attached list)	25,050,000	3,800,000
Transfers to tertiary institutions (see attached list)	10,200,000	-
Transfers to health institutions (see attached list)	-	-
TOTAL	69,100,000	15,300,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	15,529,811	1,999,536
Bursary – tertiary institutions (see attached list)	10,506,400	13,352,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	800,000	-
Security projects (see attached list)	8,899,999	11,381,034
Sports projects (see attached list)	2,388,600	-
Environment projects (see attached list)	3,825,644	-
Emergency projects (see attached list)	4,837,795	1,100,000
Total	46,688,213	28,283,070

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,803,125	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	2,803,125	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Equity Bank, Kisii Branch. Bomachoge Chache NG-CDF Account No. 0510261687855</i>	13,373,740	4,902,983
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
Total	13,373,740	4,902,983
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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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 GRATUTTY OUTSTANDING

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

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	13,373,740	4,902,983
Cash in hand	-	-
Imprest	-	-
Total	13,373,740	4,902,983
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	4,382,021	228,552
Use of goods and services	-	131,639
Amounts due to other Government entities (see attached list)	5,900,000	37,920,981
Amounts due to other grants and other transfers (see attached list)	16,811,787	29,724,700
Acquisition of assets	-	2,681,595
Others (<i>specify</i>)	-	-
	27,093,262	70,687,467

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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)		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE
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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 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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 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 (<i>specify</i>)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BOMACHOGE CHACHE
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
			228,552	
Compensation of employees		4,382,021	131,639	
Use of goods & services		-	37,920,981	
Amounts due to other Government entities		5,900,000		
Sub-Total		10,282,021	38,281,172	
Amounts due to other grants and other transfers		17,811,787	29,724,700	
Sub-Total		17,811,787	29,724,700	
Sub-Total		27,093,808	68,005,872	
Acquisition of assets		-		
Others (<i>specify</i>)				
Sub-Total				
Grand Total		27,093,808	68,005,872	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	30,837,235	2,803,125	-	33,640,360
Transport equipment (Motor Vehicle)	6,544,000	-	-	6,544,000
Office equipment, furniture and fittings	6,200	-	-	6,200
ICT Equipment, Software and Other ICT Assets	182,485	-	-	182,485
Other Machinery and Equipment	123,500	-	-	123,500
Heritage and cultural assets				
Intangible assets				
Total	37,693,400	-	-	40,496,545

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2018/1 9	Bank Balance 2017/1 8
GETARE PRIMARY SCHOOL	EQUITY	051026168755		
GITONO DOK PRIMARY SCHOOL	KCB	1236275713		
NYAMIOBO SDA PRIMARY SCHOOL	EQUITY	0510263958230		
NYAMONYO SDA PRIMARY	EQUITY	0510262725148		
NYAGESA ELCK PRIMARY SCHOOL	EQUITY	0510163913767		
KEBERE CHIEFS OFFICE	EQUITY	0510273363612		
NYAMASEGE DOK PRIMARY SCHOOL	EQUITY	0510269803228		
MACHONGO PAG PRIMARY SCHOOL	EQUITY	0510269740786		
BUYONGE DEB PRIMARY SCHOOL	EQUITY	0510262720292		
GUCHA DCIO	KCB	1254025421		
OGEMBO POLICE HEADQUARTERS	KCB	1268929098		
NSIS GUCHA	KCB	1254963278		
DCC GUCHA	KCB			
NYARENDA PRIMARY SCHOOL	EQUITY	0510162711036		
GETUKI MIXED SECONDARY SCHOOL	EQUITY	0510295073409		
BOOCHI CHACHE CHIEFS OFFICE	EQUITY	0510278817762		
ASSISTANT CHIEFS OFFICE KERAGIA	EQUITY	0510278834150		
MESABAKWA DOK PRIMARY SCHOOL	EQUITY	0510263927249		
TUNTA PRIMARY SCHOOL	EQUITY	0510163913557		
NYAKOIBA SDA PRIMARY SCHOOL	EQUITY	0510269803903		
RIAMO CFF BOARDING MIXED PRIMARY	EQUITY	0510263957106		
NYAMIOBO DEB PRIMARY SCHOOL	EQUITY	0510277689279		
NYAGENKE DEB PRIMARY	EQUITY			
NYAMASEBE ELCK PRIMARY SCHOOL	EQUITY			

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PMC	Bank	Account number	Bank Balance 2018/1 9	Bank Balance 2017/1 8
GAKERO SDA DAY & BOARDING	EQUITY			
BOMACHOGE CHACHE MAZINGIRA	EQUITY	0510277679995		
NTAMOCHA DEB PRIMARY SCHOOL	EQUITY			
BOMBABA SECONDARY	EQUITY			
NYATARO SECONDARY	EQUITY			
MOOGI DEB PRIMARY SCHOOL	EQUITY			
MISESI CHIEFS OFFICE	EQUITY			
NYAMBOGA PRIMARY SCHOOL	EQUITY	0510277401046		
KIMAI DEB PRIMARY SCHOOL	EQUITY	0510277450777		
NYAMIOBO D.O.K PRIMARY	EQUITY	0510279467750		
Total				

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
2017/2018	Net Financial Position	Issue resolved	Jared Bosire	Issue Resolved	15/04/2018
"	Summary statement of Appropriation	Issue resolved	Jared Bosire	Issue Resolved	15/04/2018
"	Unutilized funds	Issue resolved	Jared Bosire	Issue Resolved	15/04/2018