



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 07 MAR 2023	DAY: TUESDAY
TABLED BY:	The Leader of the Majority Party (LOM)
CLERK AT TABLE:	Izofu Mwale

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30th June 2021



BONDO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) Bondo Constituency NGCDF Headquarters

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

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

(f) Bondo Constituency NGCDF Contacts

Telephone: (254)0717512051
E-mail: cdfbondo@ngcdf.go.ke
Website: www.go.ke

(g) Bondo Constituency NGCDF Bankers

Cooperative Bank of Kenya
Bondo Branch
P.O BOX
Bondo, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



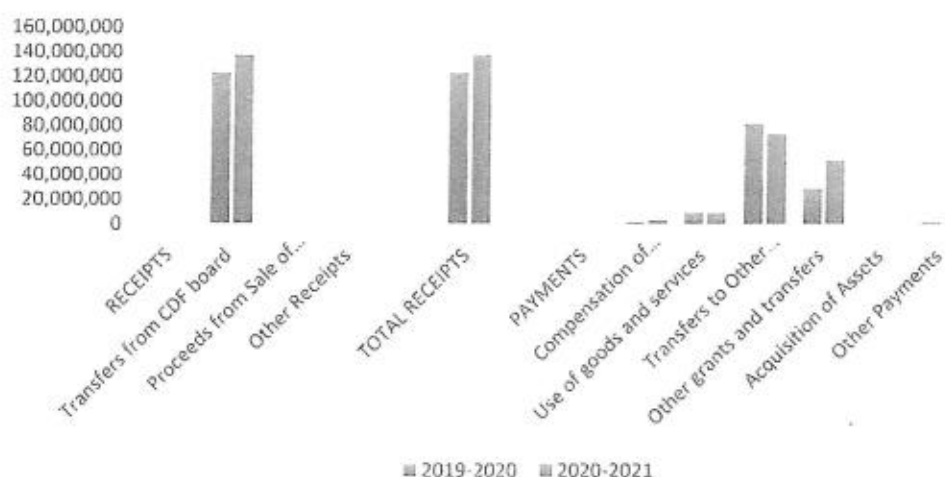
Charles Otieno Ondiek
 Chairman, NGCDFC Bondo

I hereby present our Constituency Annual Report and Financial Statements for 2021 during which we recorded a fairly good performance amid various operational challenges.

I once again confirm our commitment in achieving the objectives set. The general achieved performance of 62% that was a result of delay in disbursement. The performance is hereby summarised as shown below;

Summary of the budget performance against actual amounts for current year classification and programmes.

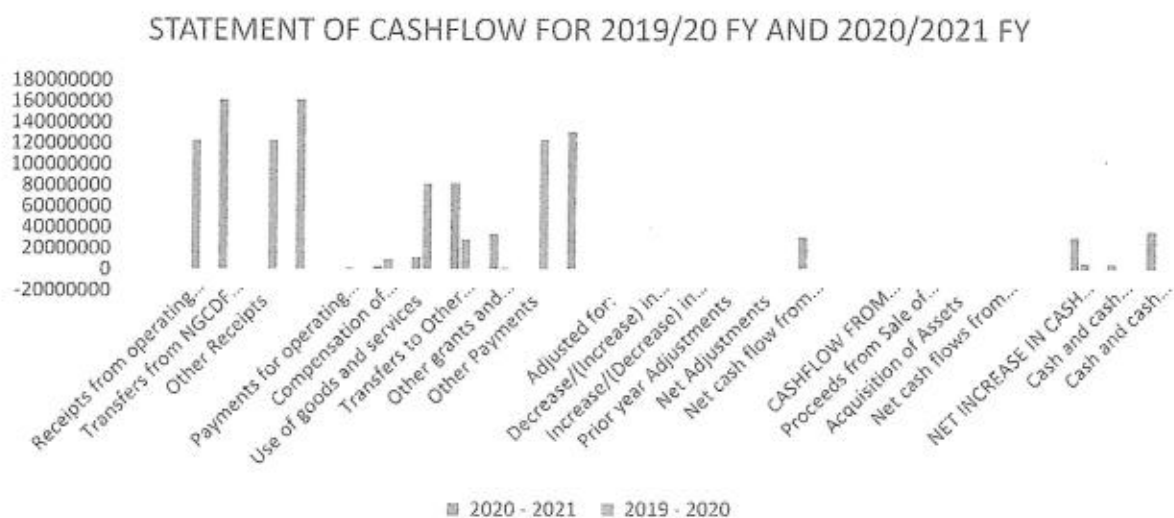
STATEMENT OF RECEIPTS AND PAYMENT 2019/2020 FY AGAINST 2020/2021 FY



KEY

The general observation is that the constituency got more receipts in 2019/2020 FY compared to the previous financial year 2018/2019 FY thus resulting into more payments in 2019/2020 FY compared to 2018/2019 FY.

STATEMENT OF CASHFLOW FOR 2019/20FY AND 2020/2021 FY

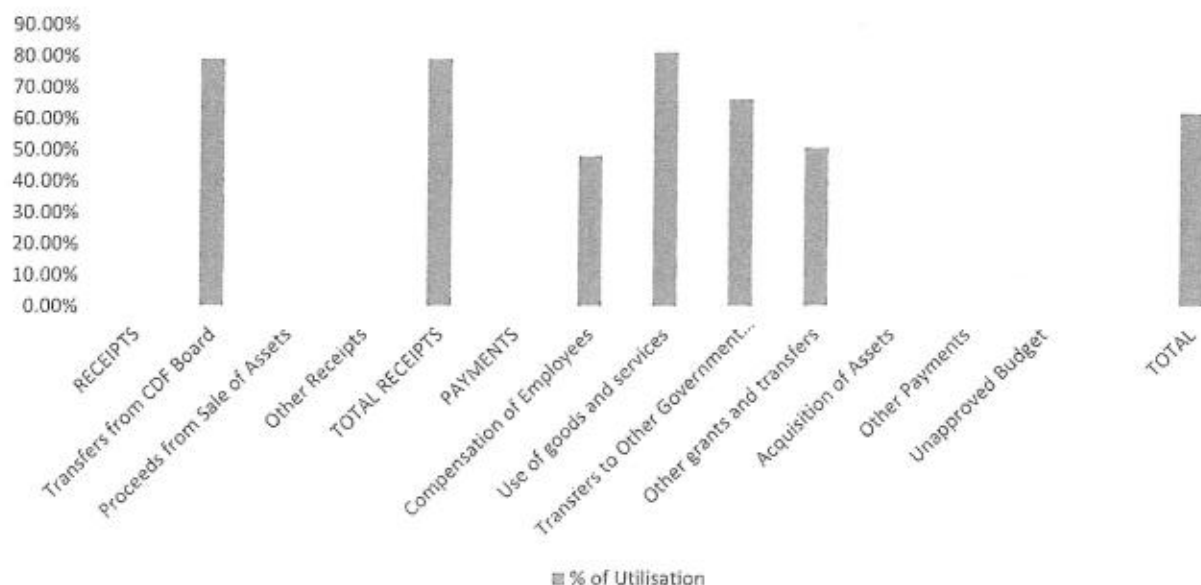


KEY

The observation is that there was an increase in net cashflow in 2020/2021 FY compared to 2019/2020 FY hence an increase in the rate of absorption which shows efficient and effective service delivery.

A GRAPH SHOWING BUDGET UTILIZATION

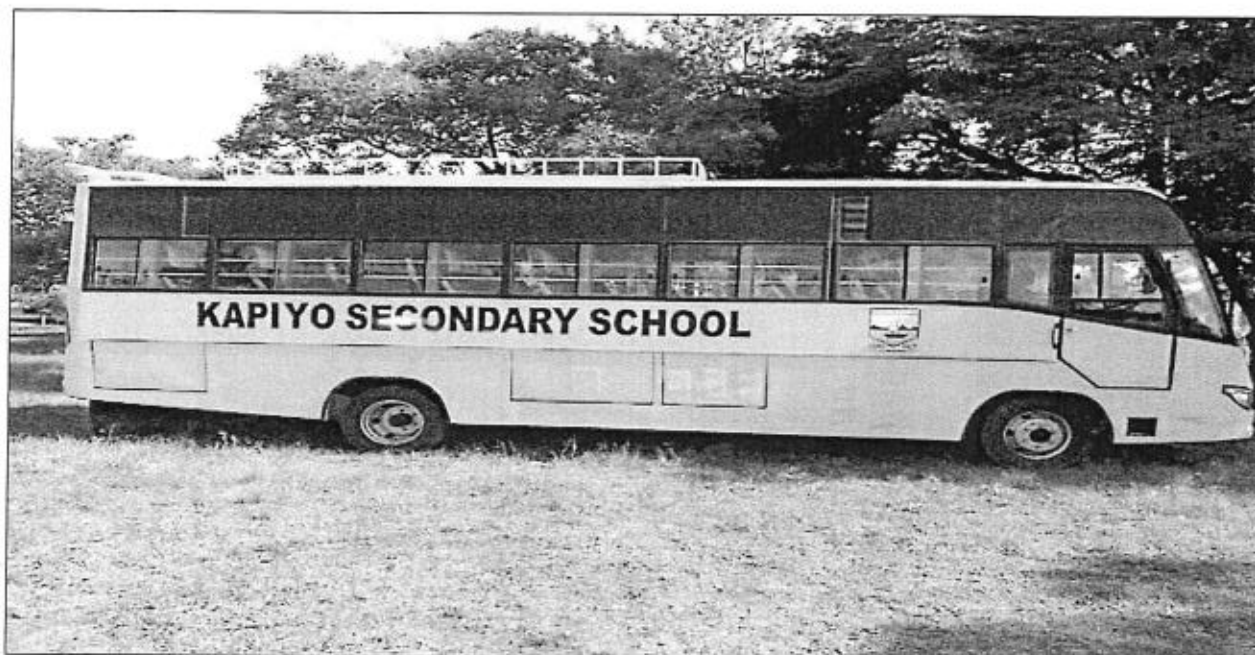
A GRAPH SHOWING BUDGET UTILIZATION



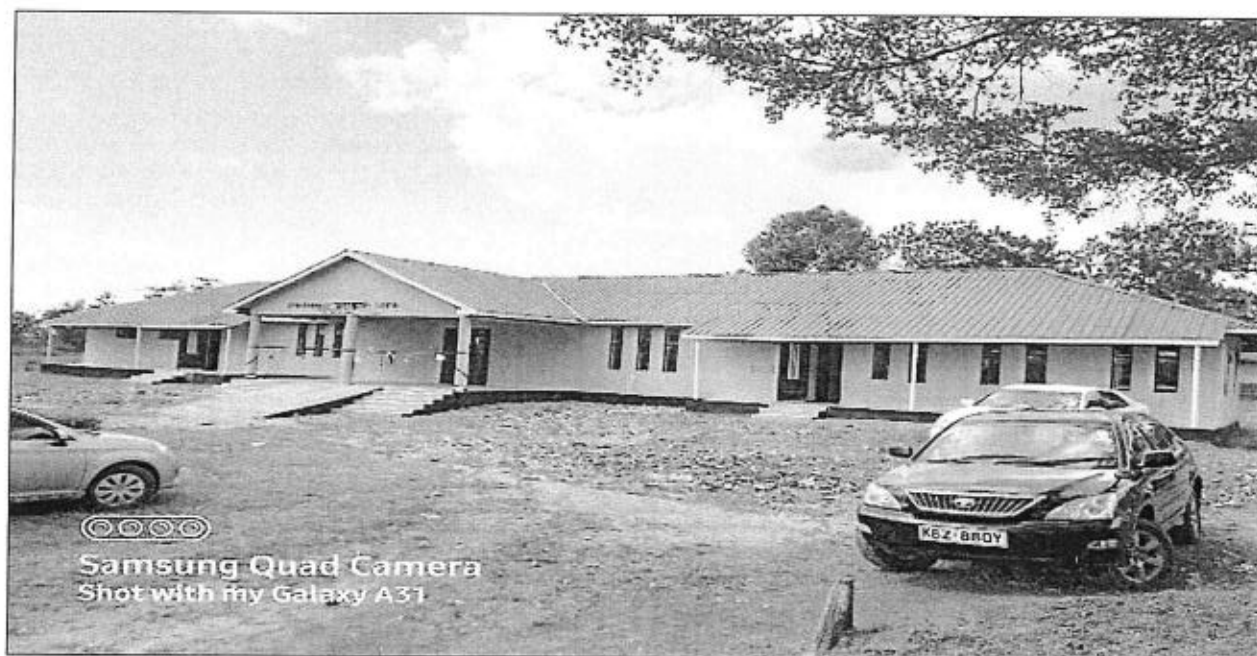
KEY

- (a) The total revenue on actual on comparable basis comprises of; opening balance of Ksh. 5,756,198 receipt for 19/20FY Ksh. 69,367,724 and receipts for 20/21FY Ksh.92,900,000 Totalling to Ksh. 162,267,724
- Transfer from CDF Board was 79.2 % due to the fact that kshs 44,188,879 is yet to be received from the board and the same amount is analyzed as here-under;
 - Compensation of employees is 48.3 %KSHS 3,426,246 has not been received from the board
 - Use of goods and services is 81.4 % due to the fact that kshs 2,672,928 is yet to be received from the board
 - Transfer to other government units is 66.3%due to the fact that kshs 21,801,055 is yet to be received from the board
 - Other Grants and Other Transfers is 50.9 %due to the fact that kshs 16,288,650 is yet to be received from the board
 - The general budget performance is therefore at **61.9%** due to partial receipt of the funds from the board as analysed above.

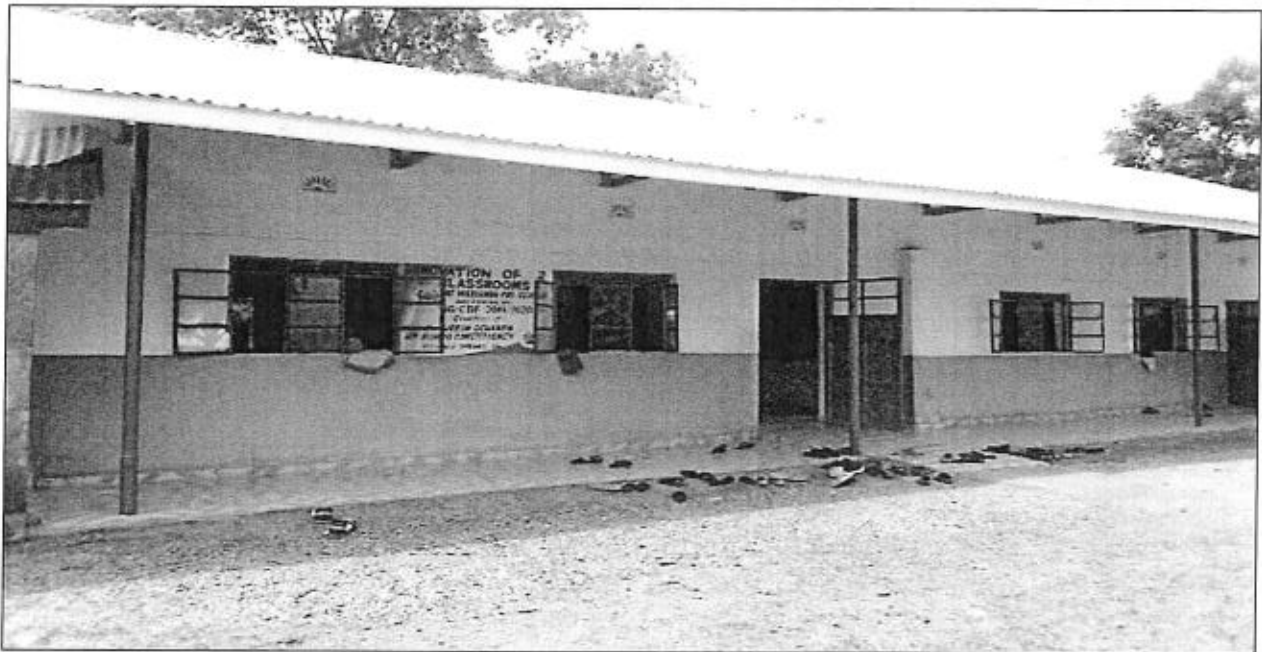
PROJECTS IN FY 2019/2020



KAPIYO SECONDARY SCHOOL-SCHOOL BUS



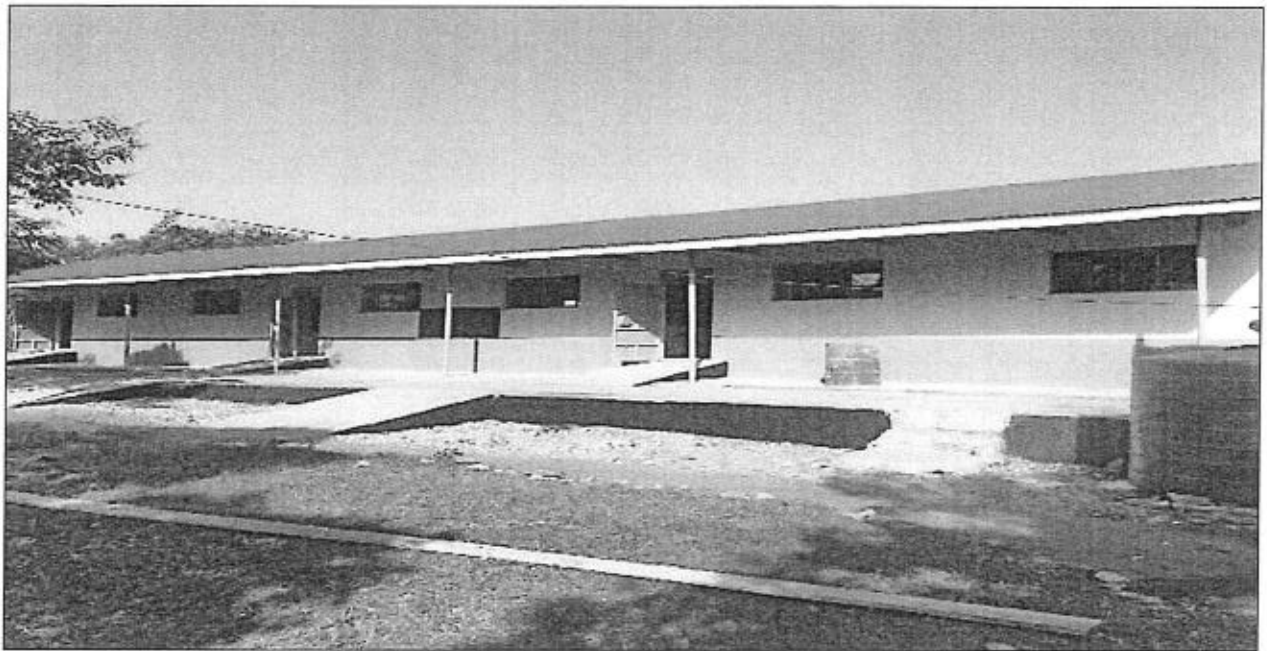
BARKANYANGO SECONDARY SCHOOL-ADMINISTRATION BLOCK



WARIANDA PRIMARY SCHOOL-RENOVATION OF THREE CLASSROOMS



NDERE ALING'A PRIMARY SCHOOL-RENOVATION OF FOUR CLASSROOMS

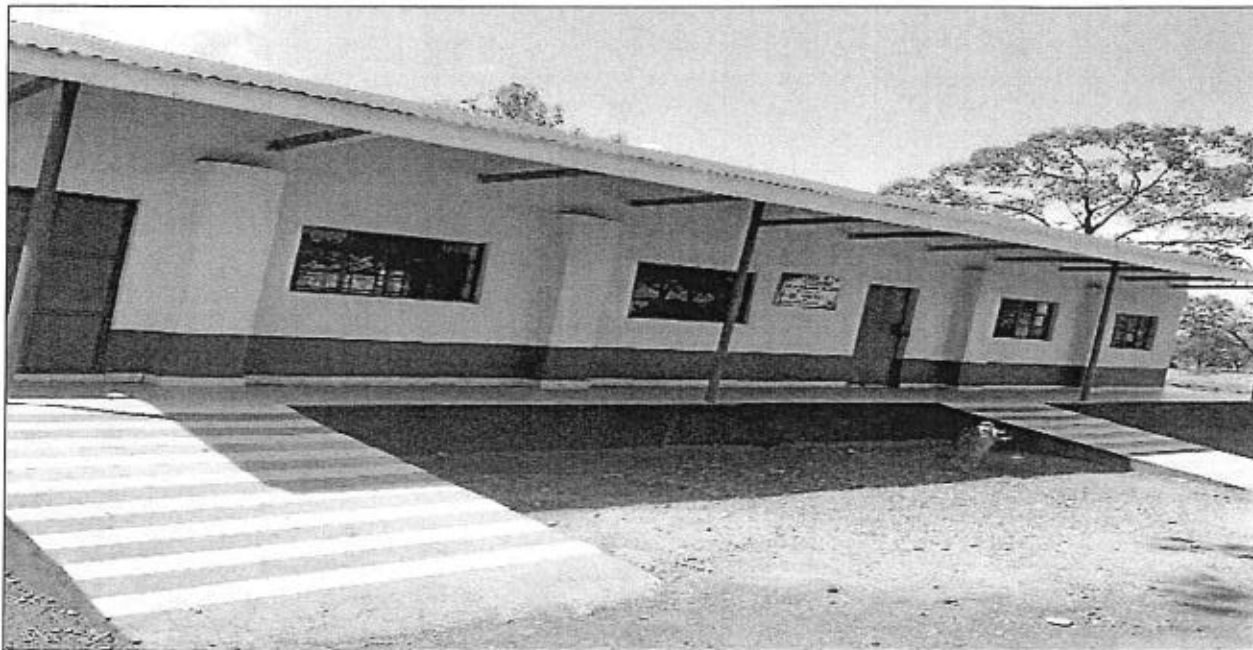


OYAMO PRIMARY SCHOOL- RENOVATION OF FOUR CLASSROOMS



NYAMONYE PRIMARY SCHOOL-RENOVATION OF THREE CLASSROOMS

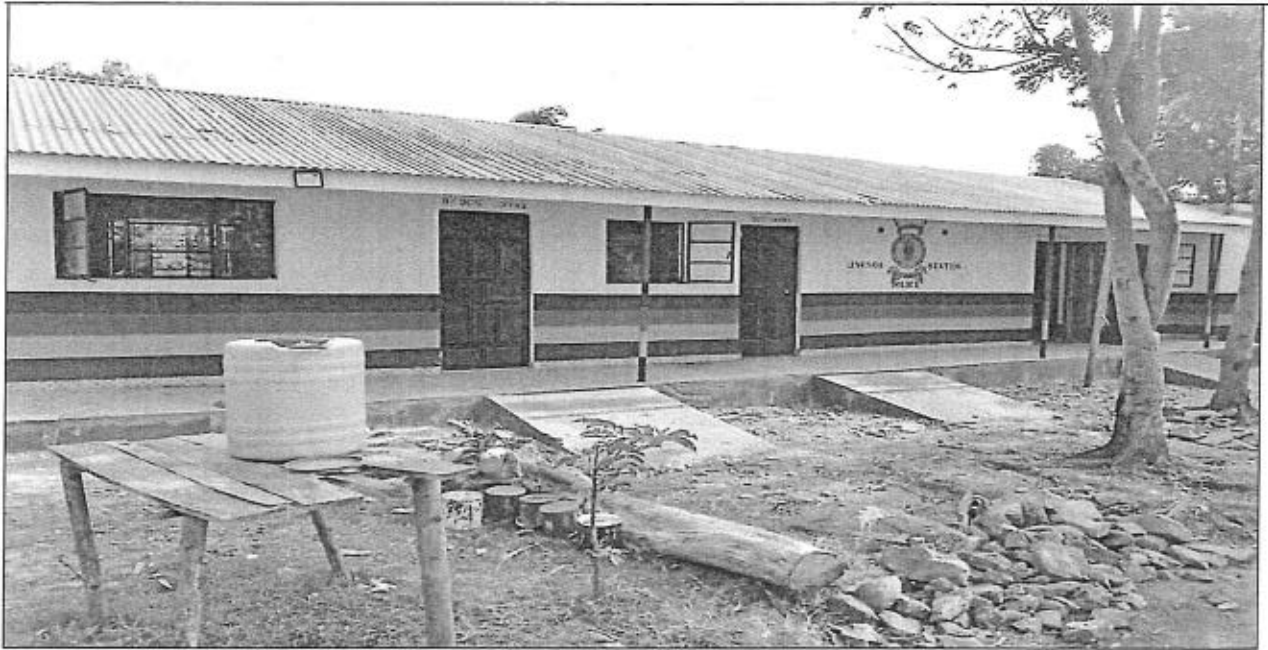
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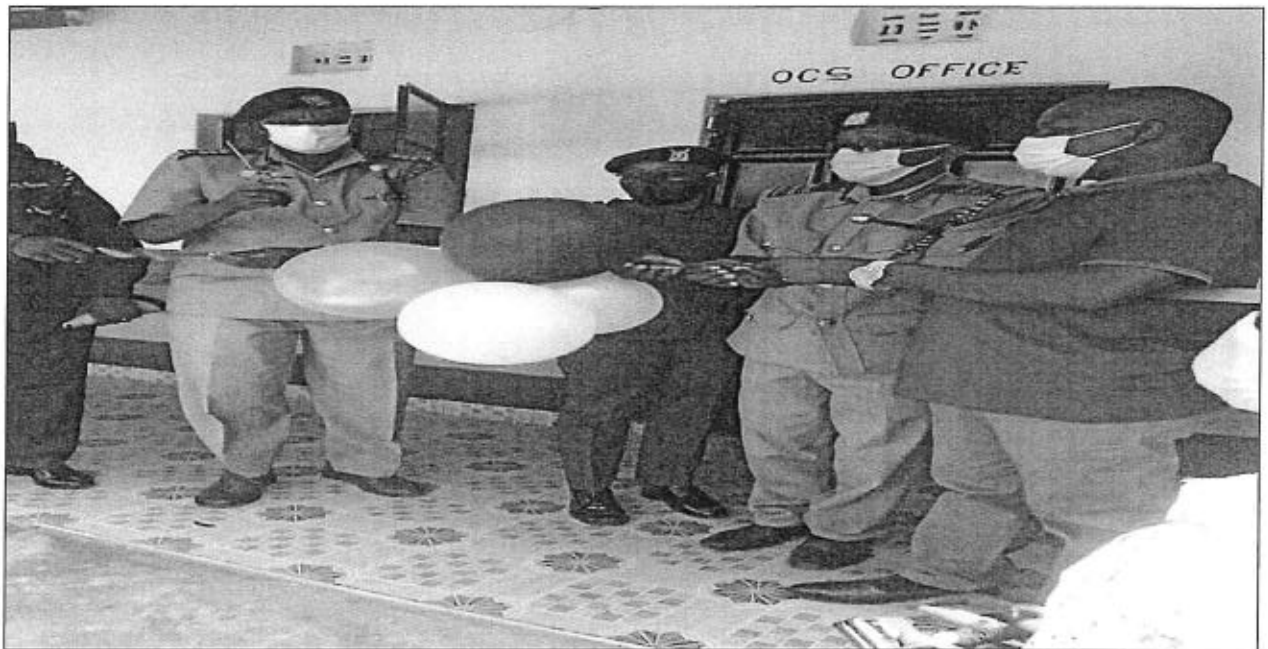
BARKOWINO PRIMARY SCHOOL-RENOVATION OF TWO CLASSROOMS



SERAWONGO PRIMARY SCHOOL-RENOVATION OF FOUR CLASSROOM



USENGE POLICE STATION-RENOVATION OF ADMINISTRATION BLOCK



USENGE POLICE STATION- HANDING OVER CEREMONY

Bondo Constituency

National Government Constituencies Development Fund (NGCDF)

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Implementation Challenges and recommended way forward,

- ✓ Late disbursement of funds leading high cost of products due to inflation.
- ✓ Students sometimes chased out of school due to delayed disbursement of bursary.
- ✓ Duplication of projects by various development partners due to lack of a clear policy guideline.
- ✓ Rigorous and costly litigation processed causing delay in service delivery.
- ✓ Limitation of scope of projects to education and security only.
- ✓ Due to COVID-19 followed by restrictions by the Government, the Constituency did not manage to disburse bursary funds to schools and colleges thus resulting into low rate of absorption of funds. It also slowed down the pace at which the National Treasury could release the funds.

Way forward

- ✓ The National Treasury to disburse funds on time.
- ✓ Various levels of Government to establish an Integrated approach on issues of resource allocation to avoid duplication.

Sign. 

Charles Otieno Ondiek

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

a) Education

To be the most improved constituency in proving access to quality education standards.

Initiative.

Improved school infrastructure, accessibility, enrolment rate and retention.

b) Security

To be the most secure constituency where all investors and residents enjoy peaceful environment to carry out the activities.

Initiative

Construction of police headquarters, lines and posts, assistants and chiefs camps, child protection unit, solar high mast security floodlights and security patrol boats.

c) Environment and Water

To be the most improved constituency in provision of clean and safe water to schools and proper conservation of the environment

Initiative

Construction of boreholes, water extension lines, planting of trees, construction of dykes and landscaping.

d) Sports

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursaries beneficiaries at all levels	In FY 19/20 - we increased number of classrooms from 512 to 578, dormitories from 42 to 45, laboratories from 24 to 29, administration Block from 25 to 28 - Bursary beneficiaries at all levels were as per the attached schedules

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

Security	To enhance the number of Security projects in the constituency	Increased number of Security projects	Number of Security projects	We increased Security projects from 13 to 21
Environment	To have clean and safe water and soil conservation	Increased number of boreholes, trees, improved harvest	Number of boreholes and trees	We increased boreholes from 16 to 18, trees from 4000 to 6000
Sports	To have confident youth	Increased numbers of youths empowered	Number of clubs empowered	We increased number of clubs from 9 to 12
Disaster Management	Prompt mitigation process	Improved efficiency and effectiveness in attending to calamities	Number of classrooms reconstructed after a disaster	We increased number of reconstructed classrooms from 8 to 14

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF- once in a financial year.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.- quarterly
- NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.- quarterly

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Bondo Constituency

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

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

Public Awareness

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

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

Bondo Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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


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

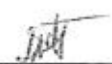
The Accounting Officer in charge of the NGCDF-Bondo Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

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

Approval of the financial statements

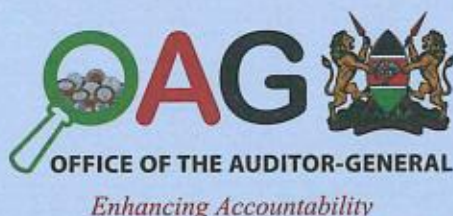
The NGCDF- Bondo Constituency financial statements were approved and signed by the Accounting Officer on 30/9 2021.


Chairman NGCDF Committee
Name: **CHARLES OTIENO**


Fund Account Manager
Name: **JUDITH OLORO**

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bondo Constituency set out on pages 21 to 56, which

comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis of Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.212,212,801 and Kshs.168,023,922 respectively resulting in an under-funding of Kshs.44,188,879 or 21% of the budget. Similarly, the Fund expended Kshs.131,378,003 against an approved budget of Kshs.212,212,801 resulting in an under-expenditure of Kshs.80,834,798 or 38% of the budget.

The underfunding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and

Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Inconsistencies in Contract Process

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers of Kshs.34,080,532 which includes expenses amounting to Kshs.7,600,000 in respect to Security Projects. The amount in turn includes Kshs.500,000 paid to a local contractor for the construction of a two (2) - door pit latrine at Bondo Sub-County offices whose tenders were opened on 19 September, 2020 at a contract sum of Kshs.500,000. The construction was to be implemented within four (4) weeks starting from 9 October, 2020 to 7 November, 2020. However, on 17 September, 2020, two (2) days before the opening of tenders, a letter for justifying why a two (2) - door was constructed instead of a four (4) - door pit latrine was written by the Ministry of Transport, Infrastructure, Housing and Urban Development indicating that the work had been completed. This is an indication that the construction was completed before the tenders were opened, putting into doubt the whole process of procurement and implementation of the contract.

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability 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 Fund or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 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 Fund's 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 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


30 September, 2022


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


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	162,267,724	123,040,875
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		162,267,724	123,040,875
PAYMENTS			
Compensation of employees	4	3,194,986	1,771,911
Use of goods and services	5	11,690,805	9,542,166
Transfers to Other Government Units	6	82,411,680	82,170,000
Other grants and transfers	7	34,080,532	28,985,526
Acquisition of Assets	8	-	-
Other Payments	9	-	1,548,500
TOTAL PAYMENTS		131,378,003	124,018,103
SURPLUS/(DEFICIT)		30,889,721	(977,228)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bondo Constituency financial statements were approved on 30/9/ 2021 and signed by:


Fund Account Manager
Name: JUDITH O LORO


National Sub-County
Accountant
Name: JOEL OPONDO
ICPAK M/No: 17141



Chairman NG-CDF Committee
Name: CHARLES OTIENO

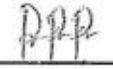
*Bondo Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	36,645,919	5,756,198
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		36,645,919	5,756,198
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		36,645,919	5,756,198
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		36,645,919	5,756,198
REPRESENTED BY			
Fund balance b/fwd		5,756,198	6,733,426
Prior year adjustments	14	-	-
Surplus/Deficit for the year		30,889,721	(977,228)
NET FINANCIAL POSITION		36,645,919	5,756,198

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bondo Constituency financial statements were approved on 30/9/ 2021 and signed by:


Fund Account Manager
Name: JCDH D. HODDO


National Sub-County
Accountant
Name: JOEL DPOUNDO
ICPAK M/No: 17141


Chairman NG-CDF Committee
Name: CHARLES OTTEND

Bondo Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	162,267,724	123,040,875
Other Receipts	3	-	-
Total receipts		162,267,724	123,040,875
Payments for operating activities			
Compensation of Employees	4	3,194,986	1,771,911
Use of goods and services	5	11,690,805	9,542,166
Transfers to Other Government Units	6	82,411,680	82,170,000
Other grants and transfers	7	34,080,532	28,985,526
Other Payments	9	-	1,548,500
Total payments		131,378,003	124,018,103
Total Receipts Less Total Payments		30,889,721	(977,228)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		30,889,721	(977,228)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		30,889,721	(977,228)
Cash and cash equivalent at BEGINNING of the year	10	5,756,198	6,733,426
Cash and cash equivalent at END of the year		36,645,919	5,756,198

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bondo Constituency financial statements were approved on 30/9/2021 and signed by:

Fund Account Manager

Name: JUDITH OLEBO

National Sub-County
Accountant

Name: JOEL OPOENDO
ICPAK M/No: 17141

Chairman NG-CDF Committee

Name: CHARLES OTIENO

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

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	Opening Balance (C/Blk) and AIA	b Previous years Outstanding Disbursements	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	5,756,198	69,367,724	212,212,801	168,023,922	44,188,879	79.2%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	5,756,198	69,367,724	212,212,801	168,023,922	44,188,879	79.2%
PAYMENTS							
Compensation of Employees	3,240,000	2,189,075	1,192,157	6,621,232	3,194,986	3,426,246	48.3%
Use of goods and services	9,097,999	499,135	4,766,598	14,363,732	11,690,805	2,672,928	81.4%
Transfers to Other Government Units	73,300,000	1,054	50,911,681	124,212,735	82,411,680	41,801,055	66.3%
Other grants and transfers	51,450,880	3,066,934	12,495,188	67,013,002	34,080,532	32,932,470	50.9%
Acquisition of Assets				0	-	-	0.0%
Other Payments	0		2,100	2,100	-	2,100	0.0%
TOTAL	137,088,879	5,756,198	69,367,724	212,212,801	131,378,003	80,834,798	61.9%

Bondo Constituency
National Government Constituencies Development Fund (NGCDF)
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(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

i) The total revenue on actual on comparable basis comprises of; opening balance of Ksh. 5,756,198 receipt for 19/20FY Ksh. 69,367,724 and receipts for 20/21FY Ksh.92,900,000 Totalling to Ksh. 162,267,724

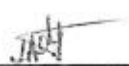
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]


- i. Transfer from CDF Board was 79.2 % due to the fact that kshs 44,188,879 is yet to be received from the board and the same amount is analyzed as here-under;
- ii. Compensation of employees is 48.3 %KSHS 3,426,246 has not been received from the board
- iii. Use of goods and services is 81.4 % due to the fact that kshs 2,672,928 is yet to be received from the board
- iv. Transfer to other government units is 66.3%due to the fact that kshs 21,801,055 is yet to be received from the board
- v. Other Grants and Other Transfers is 50.9 %due to the fact that kshs 16,288,650 is yet to be received from the board
- vi. The general budget performance is therefore at 61.9% due to partial receipt of the funds from the board as analysed above.


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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	80,834,798
Less undisbursed funds receivable from the Board as at 30 th June 2021	(44,188,879)
	36,645,920
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	36,645,920

The NGCDF-Bondo Constituency financial statements were approved on 30/9/ 2021 and signed by:


Fund Account Manager
 Name: JUDITH OLUKORO


National Sub-County Accountant
 Name: JUEL OPONDO
 ICPAK M/No: 1714


Chairman NG-CDF Committee
 Name: CHARLES OTIENO

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,240,000.00	2,189,075.00	1,192,157.00	6,621,232.00	3,194,986.00	3,426,246.00
1.2 Committee allowances	1,485,332.74	69,382.00	1,528,774.00	3,083,488.74	965,500.00	2,117,988.74
1.3 Use of goods and services	3,500,000.00	2,257.00	1,555,051.00	5,057,308.00	4,789,815.75	267,492.25
2.0 Monitoring and evaluation						
2.1 Capacity building	1,015,867.98	126,261.50	1,010,737.00	2,152,866.48	1,742,600.00	410,266.48
2.2 Committee allowances	1,215,766.40			1,215,766.40	2,165,900.00	(950,133.60)
2.3 Use of goods and services	1,881,032.00	301,325.00	1,814,480.00	3,996,837.00	2,026,989.00	1,969,848.00
3.0 Emergency	7,192,206.90	190,967.00	4,000,000.00	11,383,173.90	6,900,000.00	4,483,173.90

wando constituency

3.1 Primary Schools		-			-				
3.2 Secondary schools		-			-				
3.3 Tertiary institutions		-			-				
3.4 Security projects		-			-				
4.0 Bursary and Social Security		-			-				
4.1 Primary Schools		-			-				
4.2 Secondary Schools	15,500,000.00	300,000.00	663,640.00		16,463,640.00				
4.3 Tertiary Institutions	3,500,000.00	375,021.00	2,194,979.00		6,070,000.00				
4.4 Universities		-			-				
4.5 Social Security	3,000,000.00	1,676,809.50	2,996,225.00		7,673,034.50				
5.0 Sports					-				
5.1	2,741,777.59				2,741,777.59				
5.2					-				
5.3					-				
6.0 Environment					-				
6.1	2,741,777.59				2,741,777.59				
6.2					-				
6.3					-				

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National Government Constituencies Development Fund (NGCDF)
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7.0 Primary Schools Projects (List all the Projects)							
7.1 Kanyibok primary school	2,000,000.00	-			2,000,000.00		-
7.2 Rapogi primary school	1,200,000.00				1,200,000.00		-
7.3 Mageta primary school	1,500,000.00				1,500,000.00		1,200,000.00
7.4 Mahanga primary school	1,000,000.00				1,000,000.00		-
7.5 Mitundu primary school	800,000.00				800,000.00		-
7.6 Barawendo primary school	2,000,000.00				2,000,000.00		-
7.7 Nyangera primary school	2,000,000.00				2,000,000.00		-
7.8 Majengo primary school	2,000,000.00				2,000,000.00		-
7.9 Ndere Aling'a primary	2,000,000.00				2,000,000.00		-
7.10 Got Ramogi primary	1,500,000.00				1,500,000.00		1,500,000.00
7.11 Ndiwo primary school	1,500,000.00				1,500,000.00		1,500,000.00
7.12 Magombe primary school	1,200,000.00				1,200,000.00		1,200,000.00
7.13 Sinyanya primary school	700,000.00				700,000.00		-
7.14 Kambajo primary school	1,200,000.00				1,200,000.00		-
7.15 Nyakasumbi primary	800,000.00				800,000.00		-
7.16 Dunya primary school	2,000,000.00	-			2,000,000.00		2,000,000.00

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

7.17 Gobei primary school	2,000,000.00	-		2,000,000.00	-	2,000,000.00
7.18 Yieke primary school	800,000.00	-		800,000.00	-	800,000.00
7.19 Masita primary school	1,500,000.00			1,500,000.00	-	1,500,000.00
7.20 Migiro primary school	2,000,000.00	-		2,000,000.00	-	2,000,000.00
7.21 Odao primary school	1,600,000.00	-		1,600,000.00	1,600,000.00	-
7.22 Serawongo primary	2,000,000.00	-		2,000,000.00	2,000,000.00	-
7.23 Warianda primary school	1,400,000.00	-		1,400,000.00	-	1,400,000.00
7.24 Oyamo primary school	2,000,000.00	-		2,000,000.00	2,000,000.00	-
7.25 Minya primary school	1,600,000.00	-		1,600,000.00	1,600,000.00	-
7.26 Abimbo primary school	1,500,000.00	-		1,500,000.00	1,500,000.00	-
7.27 Oiko primary school	1,000,000.00	-		1,000,000.00	1,000,000.00	-
7.28 Magak primary school	800,000.00	-		800,000.00	800,000.00	-
7.29 Dier Aora primary	1,200,000.00	-		1,200,000.00	-	1,200,000.00
7.30 Otuoma primary school	4,000,000.00	-		4,000,000.00	-	4,000,000.00
7.31 Ajigo primary school	4,000,000.00			4,000,000.00	4,000,000.00	-
7.32 Warianda primary	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.33. Abimbo primary school	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.34 Ndeda primary school	-	-	2,211,681.00	2,211,681.00	2,211,680.00	1.00

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

7.35 Atilili primary school	-	-	1,600,000.00	1,600,000.00	-
7.36 Nyamonye primary school	-	-	1,500,000.00	1,500,000.00	-
7.37 Pap Iela primary school	-	-	2,500,000.00	2,500,000.00	-
7.38 Sika primary school	-	-	1,000,000.00	1,000,000.00	-
7.39 Sinapanga primary	-	-	1,600,000.00	1,600,000.00	-
primary schools			-	-	-
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Kanyibok secondary	3,000,000.00	-	3,000,000.00	3,000,000.00	-
8.2 Majengo secondary	6,500,000.00	-	6,500,000.00	-	6,500,000.00
8.3 Nyabenge secondary	2,000,000.00	-	2,000,000.00	-	2,000,000.00
8.4 Jusa secondary	3,000,000.00	-	3,000,000.00	-	3,000,000.00
8.5 Got Abiero secondary	6,500,000.00	-	6,500,000.00	-	6,500,000.00
8.6 Orengo secondary	-	-	4,000,000.00	4,000,000.00	-
8.7 Barkowino secondary	-	-	1,500,000.00	1,500,000.00	-
8.8 Kapiyo secondary	-	-	6,500,000.00	6,500,000.00	-
8.9 Mbeka secondary school	-	-	1,500,000.00	1,500,000.00	-

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

8.10 Nyamira girls secondary	-	-	1,500,000.00	1,500,000.00	1,500,000.00	-
8.11 Nyamonye girls secondary	-	-	12,000,000.00	12,000,000.00	12,000,000.00	-
8.12 Ulowa secondary	-	-	5,500,000.00	5,500,000.00	5,500,000.00	-
8.13 Akoko secondary	-	-	4,000,000.00	4,000,000.00	4,000,000.00	-
Oginga Odinga Secondary	1,500,000.00	-	1,500,000.00	1,500,000.00		1,500,000.00
9.0 Tertiary institutions Projects (List all the Projects)						
Nyang'oma tti			2,000,000.00	2,000,000.00		2,000,000.00
10.0 Security Projects						-
10.1 North yimbo chief's office	600,000.00	-	600,000.00	600,000.00	600,000.00	-
10.2 Central yimbo chiefs office	1,200,000.00	-	1,200,000.00	1,200,000.00		1,200,000.00
10.3 Usenge police station	1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00	-
10.4 Usigu divisional headquarters	4,775,118.11		4,775,118.11	4,775,118.11		4,775,118.10
Nango police post	4,700,000.00		4,700,000.00	4,700,000.00		4,700,000.00
wambasa law courts	4,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00	-
Bondo DCC Office			500,000.00	500,000.00	500,000.00	-
Bondo police station			1,000,000.00	1,000,000.00	1,000,000.00	-
						-

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board	AIE		
	NO. B 096937	15,000,000	-
	NO. B 104586	20,000,000	-
	NO. B 104794	34,367,724	-
	NO. B104995	9,000,000	-
	NO. B 124900	10,000,000	-
	NO. B 119755	13,000,000	-
	NO. B219745	6,900,000	-
	NO. B128356	7,000,000	-
	NO. B119768	6,000,000	-
	NO. B 138769	13,000,000	-
	NO. B 126064	6,000,000	-
	NO. B 126354	10,000,000	-
	NO. B 105199	12,000,000	-
	NO. B041031	-	55,040,875
	NO. B047374	-	4,000,000
	NO. B041444	-	20,000,000
	NO. B047863	-	7,000,000
	NO. B049337	-	14,000,000
	NO.	-	23,000,000
	NO. B 096937	15,000,000	0
Total		162,267,724	123,040,875

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,100,864	1,771,911
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,036,000	-
Employer Contributions Compulsory national social security schemes	58,122	-
	-	-
Total	3,194,986	1,771,911

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services(Bank charges)	1,200	0
Electricity	18,290	44,303
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	0
Domestic travel and subsistence	-	0
Printing, advertising and information supplies & services	158,004	0
Rentals of produced assets	-	-
Training expenses	2,170,920	603,000
Hospitality supplies and services	-	0
Other committee expenses	153,000	445,000
Committee allowance	4,959,500	4,649,400
Insurance costs	-	-
Specialised materials and services	499,250	350,000
Office and general supplies and services	1,017,523	155,940
Fuel , oil & lubricants	919,900	1,265,336
Other operating expenses	40,000	50,000
Security operations	1,192,000	41,160
Routine maintenance - vehicles and other transport equipment	287,893	-
Routine maintenance- other assets	273,325	1,555,960
Total	11,690,805	9,542,166

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	42,911,680	47,900,000
Transfers to secondary schools (see attached list)	39,500,000	34,270,000
Transfers to tertiary institutions (see attached list)	-	-
Total	82,411,680	82,170,000

7. OTHER GRANTS AND OTHER PAYMENTS

	8. 2020-2021	2019-2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	10,899,000	7,401,360
Bursary -Tertiary (see attached list)	3,332,000	3,430,000
Bursary- Special Schools	-	670,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	2,412,000	1,326,000
Security Projects (see attached list)	7,600,000	2,000,000
Sports Projects (see attached list)	2,414,532	2,745,720
Environment Projects (see attached list)	-	4,928,172
Roads	523,000	-
Emergency Projects (see attached list)	6,900,000	6,484,274
Total	34,080,532	28,985,526

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	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 Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	2100	-
ICT Hub	-	548,500
Sirongo Beach Resource Centre	-	1,000,000
	2100	1,548,500

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Cooperative bank Bondo branch A/C no 1141623406300	36,645,919	5,756,198
Total	36,645,919	5,756,198
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
[Provide cash count certificates for each]		

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</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Total</i>		-	-	-

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	5,756,198	6,733,426
Cash in hand	-	-
Imprest	-	-
Payables	-	-
Total	5,756,198	6,733,426

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
CHANGES IN ACCOUNTS RECEIVABLE E =D-A	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Additional Deposits and Retentions withheld during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS E = A- D	-	-

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,426,246.00	
Use of goods and services		3,381,232.00
Amounts due to other Government entities (see attached list)	3,815,462.00	
Amounts due to other grants and other transfers (see attached list)		5,265,733.00
Acquisition of assets	41,800,001.00	50,912,735.00
Others (<i>specify</i>)	31,790,989.00	15,562,122.00
Funds pending approval	-	
Total	80,834,798.00	75,123,922.00

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17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	59,885.21	2556
Total	59,885.21	2556

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS
YABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Construction of buildings	A	B	c	d=a-c		
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees		3,426,246.00	3,381,232	
Use of goods & service		3,815,462.00	6,408,268.04	
Amounts due to other Government entities				
7.0 Primary Schools Projects				
7.2 Rapogi primary school		1,200,000.00		
7.10 Got Ramogi primary		1,500,000.00		
7.11 Ndiwo primary school		1,500,000.00		
7.12 Magombe primary school		1,200,000.00		
7.16 Dunya primary school		2,000,000.00		
7.17 Gobei primary school		2,000,000.00		
7.18 Yieke primary school		800,000.00		
7.19 Masita primary school		1,500,000.00		
7.20 Migiro primary school		2,000,000.00		
7.21 Ndeda Primary School		1.00	2,211,681	
7.23 Warianda primary school		1,400,000.00	1,000,000	
7.29 Dier Aora primary		1,200,000.00		
7.30 Otuoma primary school		4,000,000.00		
7.31. Abimbo Primary School			1,000,000	
7.32. Atilili Primary School			1,600,000	
7.33. Nyamonye Primary School			1,500,000	
7.34 Pap Lela Primary School			2,500,000	
7.35 Sinapanga Primary School			1,600,000	
7.16 Sika Primary School			1,000,000	
8.0 secondary schools		0		
8.2 Majengo secondary		6,500,000.00		
8.3 Nyabenge secondary		2,000,000.00		
8.4 Jusa secondary		3,000,000.00		

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8.5 Got Abiero secondary		6,500,000.00		
8.6 Oginga Odinga Secondary		1,500,000.00		
8.7 Akoko Secondary School			4,000,000	
8.8 Barkowino Secondary School			1,500,000	
8.9 Kapiyo Secondary School			6,500,000	
8.10 Mbeka Girls Sec School			1,500,000	
8.11 Nyamira Girls Sec School			1,500,000	
8.12 Nyamonye Girls Sec School			12,000,000	
8.13 Orengo Secondary School			4,000,000	
8.14 Ulowa Girls Secondary School			5,500,000	
8.15				
9.0 Tertiary institutions Projects (List all the Projects)				
Nyang'oma tti		2,000,000.00	2,000,000	
Sub-Total		49,041,709.00	59,559,200	
Amounts due to other grants and other transfers				
3.0 Emergency		4,483,173.00	713,967	
4.2 Secondary Schools		5,564,640.00	4,969,640	
4.3 Tertiary Institutions		2,738,000.00	2,570,000	
4.5 Social Security		5,261,035.00	4,674,000	
sport5.1		327,245.00	1,634	
Environment6.1		2,741,778.00		
10.2 Central yimbo chiefs office		1,200,000.00		
10.4 Usigu divisional headquarters		4,775,118.10		
Nango police pos		4,700,000.00		
Bondo police Station			1,000,000	
Bondo Deputy County Commissioner			500,000	
Sub-Total		31,790,989.00	15,562,122	
Acquisition of assets				
12.3 Hall				

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Others (specify)				
Strategic Plan		2,100.00	2,100	
Sub-Total		2,100.00	2,100	
Funds pending approval				
Grand Total		80,834,798.00	75,123,922	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	5,800,000			5,800,000
Transport equipment	8,203,500	-		8,203,500
Office equipment, furniture and fittings	763,507	-		763,507
ICT Equipment, Software and Other ICT Assets	423,385	-		423,385
Other Machinery and Equipment	0	-		0

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	0	-	0
Heritage and cultural assets	0	-	0
Intangible assets	0	-	0
Total	15,190,392.00	-	15,190,392.00

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
7.1 Kanyibok primary school	Equity	0750278667314	995	
7.3 Mageta primary school	Equity	0750278588312	468.87	
7.4 Mahanga primary school	Equity	0750278445617	710.00	
7.5 Mitundu primary school	Equity	0750278823314	8009.65	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
7.6 Barawendo primary school	Equity	0750278588235	6971	
7.7 Nyangera primary school	Equity	0750278588328	295.73	
7.8 Majengo primary school	Equity	0750278588524	719.92	
7.9 Ndere Aling'a primary	Equity	0750278867512	6930.50	
7.13 Sinyanya primary school	Equity	0750278644325	498.30	
7.14 Kambajo primary school	Equity	0750278644725	4,223	
7.15 Nyakasumbi primary	Equity	0750278644278	851.59	
7.21 Odao primary school	Equity	0750278644540	1,588.30	
7.22 Serawongo primary	Equity	0750278644460	1,605	
7.24 Oyamo primary school	Equity	0750278644850	298.34	
7.25 Minya primary school	Equity	0750278644340	989.40	
7.26				
7.27 Oiko primary school	Equity	0750278644260	822.81	
7.28 Magak primary school	Equity	0750278588900	830	
7.31 Ajigo primary school	Equity	0750278588620	768.50	
7.32 Warianda primary	Equity	0750278588350	3,312.60	
7.33. Abimbo primary school	Equity	0750278718023	1620	778
7.34 Ndeda primary school	Equity	0750278916571	100	528
7.35 Atilili primary school	Equity	0750278644126	697.50	
7.36 Nyamonye primary school	Equity	0750278644511	871.50	
7.37 Pap lela primary school	Equity	0750278588613	811.00	
7.38 Sika primary school	Equity	0750278588357	1676.00	
7.39 Sinapanga primary	Equity	0750278644480	00.00	
8.1 Kanyibok secondary	Equity	0750277969839	2425	
8.6 Orengo secondary	Equity	0750278644800	617	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
8.7 Barkowino secondary	Equity	0750278644401	642.50	
8.8 Kapiyo secondary	Equity	0750278644802	00	
8.9 Mbeka secondary school	Equity	0750278644101	580	
8.10 Nyamira girls secondary	Equity	0750278644301	710	
8.11 Nyamonye girls secondary	Equity	0750278644502	517.15	
8.12 Ulowa secondary	Equity	0750278644502	549.45	
8.13 Akoko secondary	Equity	0750278644808	462.50	
10.1 North yimbo chief's office	Equity	0750278848409	3890	1250
10.3 Usenge police station	Equity	0750278588642	805.10	
7.33.Wambasa Law Courts	Equity	0750278888405	405	
7.34 Barkanyango Secondary School	Equity	0750278763535	502	
7.35 Bondo Police Station	Equity	0750278644901	1015	
7.36 Bondo Deputy County Comm.	Equity	0750278884234	100	
Total			59,885.21	2,556

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM/BCDF/2018/19/12	Development of Strategic Plan.. Included in the statement of receipts and payments under other payments figure of Kshs 4,700,000 is Kshs. 3,000,000 for the strategic plan for 2019-2022 was awarded to a local consultant on 24 August 2018 at a contract sum of Kshs 3,001,620. However, the contract agreement was signed by both parties on 25 th August 2018 while the letter of acceptance was signed on 28 August 2018 contrary to section 135(5) of the public procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall not enter into a contract with any person or firm unless an award has been made. In addition, the contract agreement did not disclose the specifications, deliveries and expected timelines by the consultant.	Development of Strategic Plan.. The consultant received a letter of award in our offices and communicated acceptance verbally thereafter the management did a contract agreement immediately and let the service provider commit by signing while was still at the office premises, this was due to the fact that the consultant is based in Nairobi and it would have been costly to call him back within a short period to sign the contract agreement. However, he later officially confirmed his	resolved	N/A

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	In the circumstances, the propriety of the expenditure of Kshs 3,000,000 for the year ended 30 June 2019 could not be confirmed.	acceptance of the awarded contract.		

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1. ANNEXURE
TRIAL BALANCE FOR THE YEAR ENDED 30TH JUNE 2020

TRIAL BALANCE AS AT 30TH JUNE 2020			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	36,645,920	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,194,986	
	Use of goods and services	11,690,804	
	Transfers to Other Government Units	82,411,680	
	Other grants and transfers	34,080,532	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		162,267,724
	Proceeds from sale of assets		-
	Others receipts		-
Prior Year Adjustment			-
Receivables			
Payables			
Fund Balance b/f			5,756,198
TOTAL		168,023,922	168,023,922

