


REPUBLIC OF KENYA



Enhancing Accountability

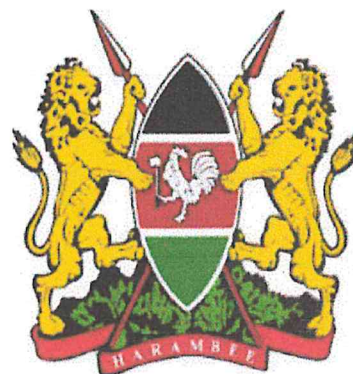
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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

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1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BONDO Constituency Headquarters

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

(f) NGCDF BONDO Constituency Contacts

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

(g) NGCDF BONDO Constituency 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
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

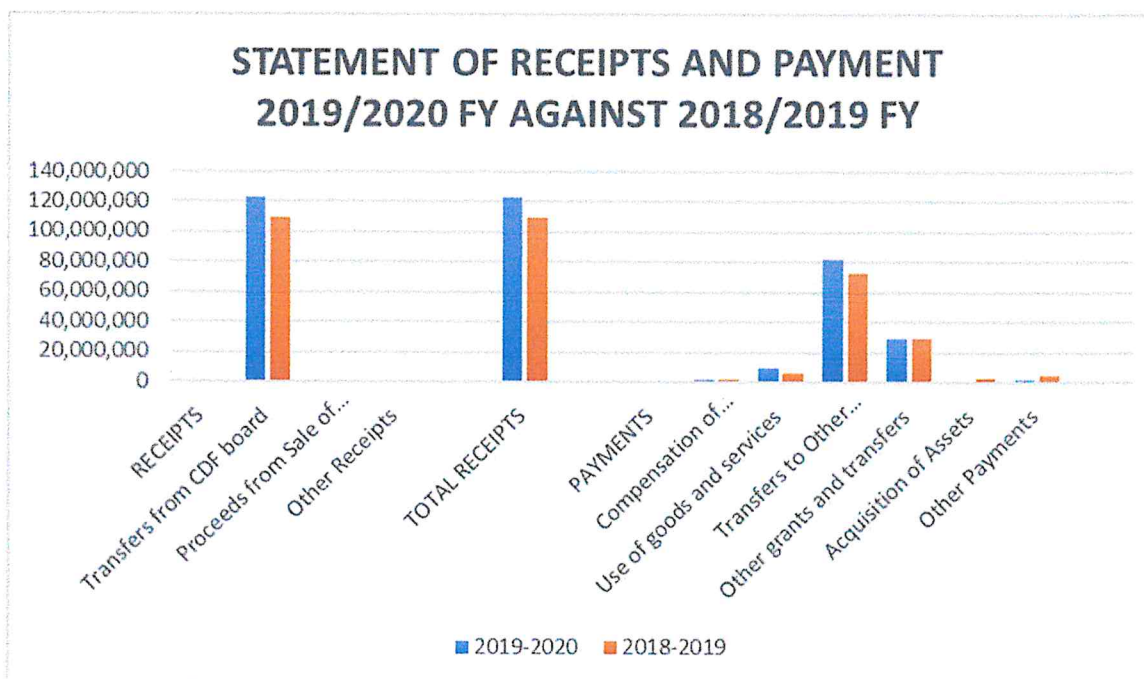
2. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I hereby present our Constituency Annual Report and Financial Statements for the Year ended 30th June 2020 during which we recorded a fairly good performance amid various operational challenge.

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 of funds from the board. The performance is hereby summarised as shown below;

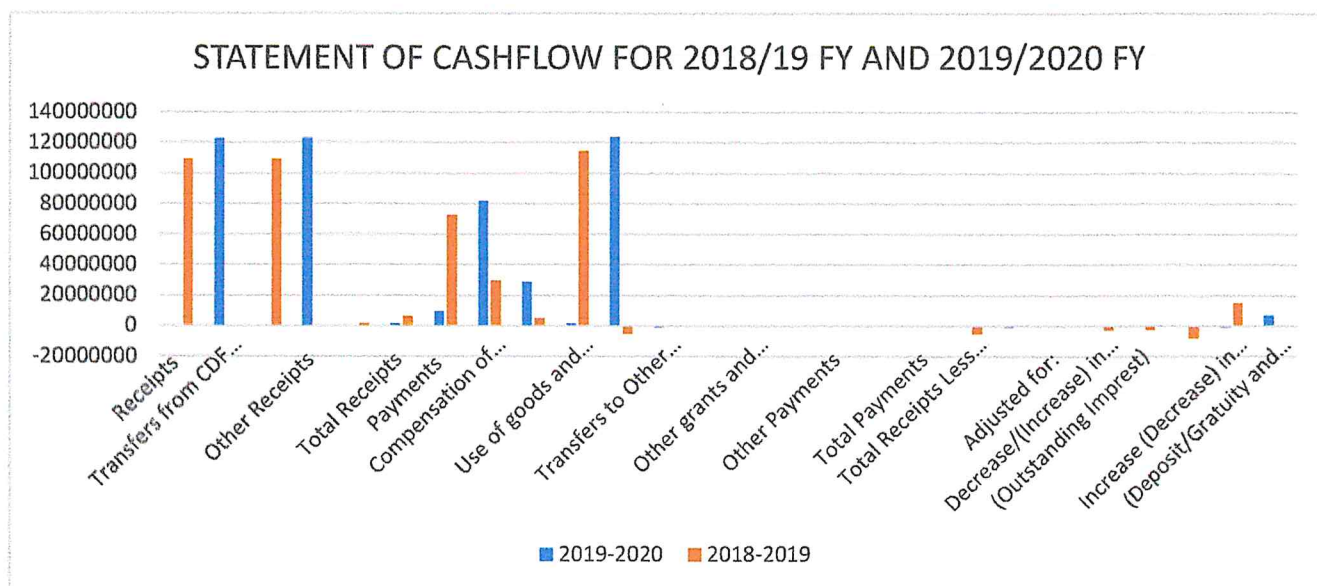
Summary of the budget performance against actual amounts for current year based on economic classification and programmes.



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.

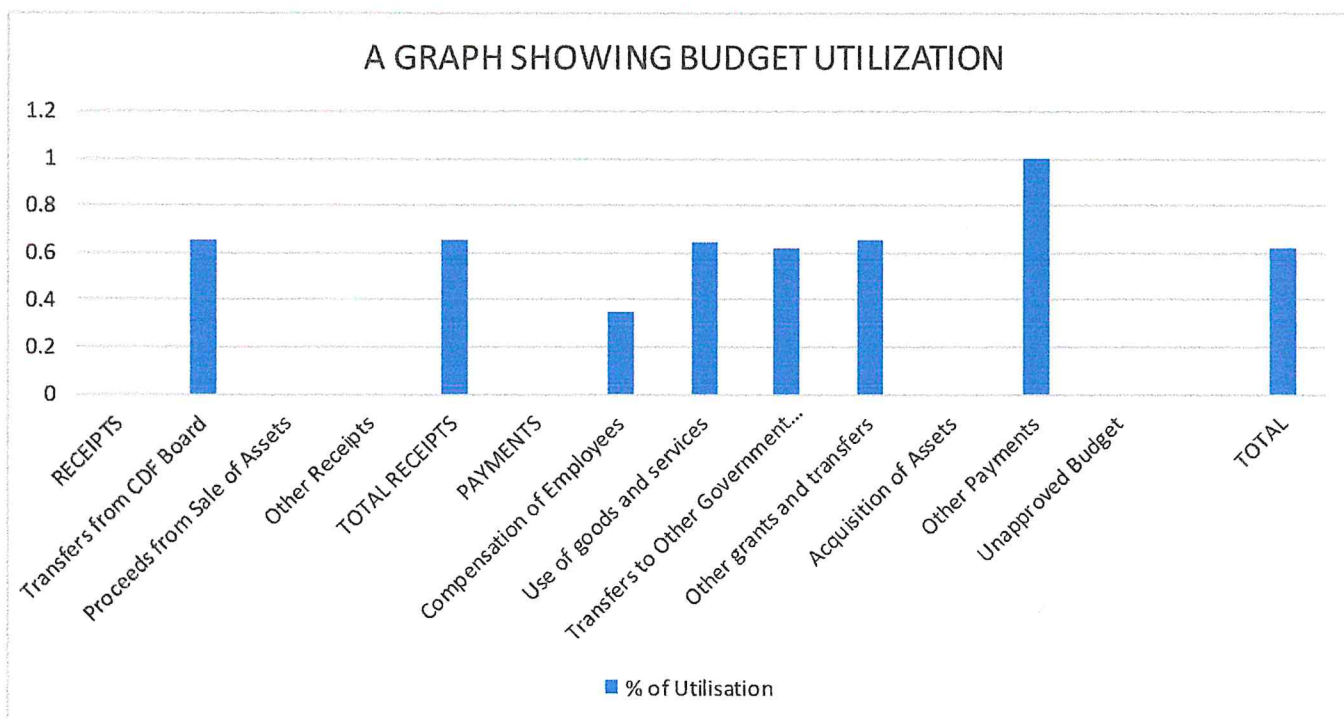
STATEMENT OF CASHFLOW FOR 2018/19FY AND 2019/2020 FY



KEY

The observation is that there was an increase in net cashflow in 2019/2020 FY compared to 2018/19 FY hence an increase in the rate of absorption which shows efficient and effective service delivery.

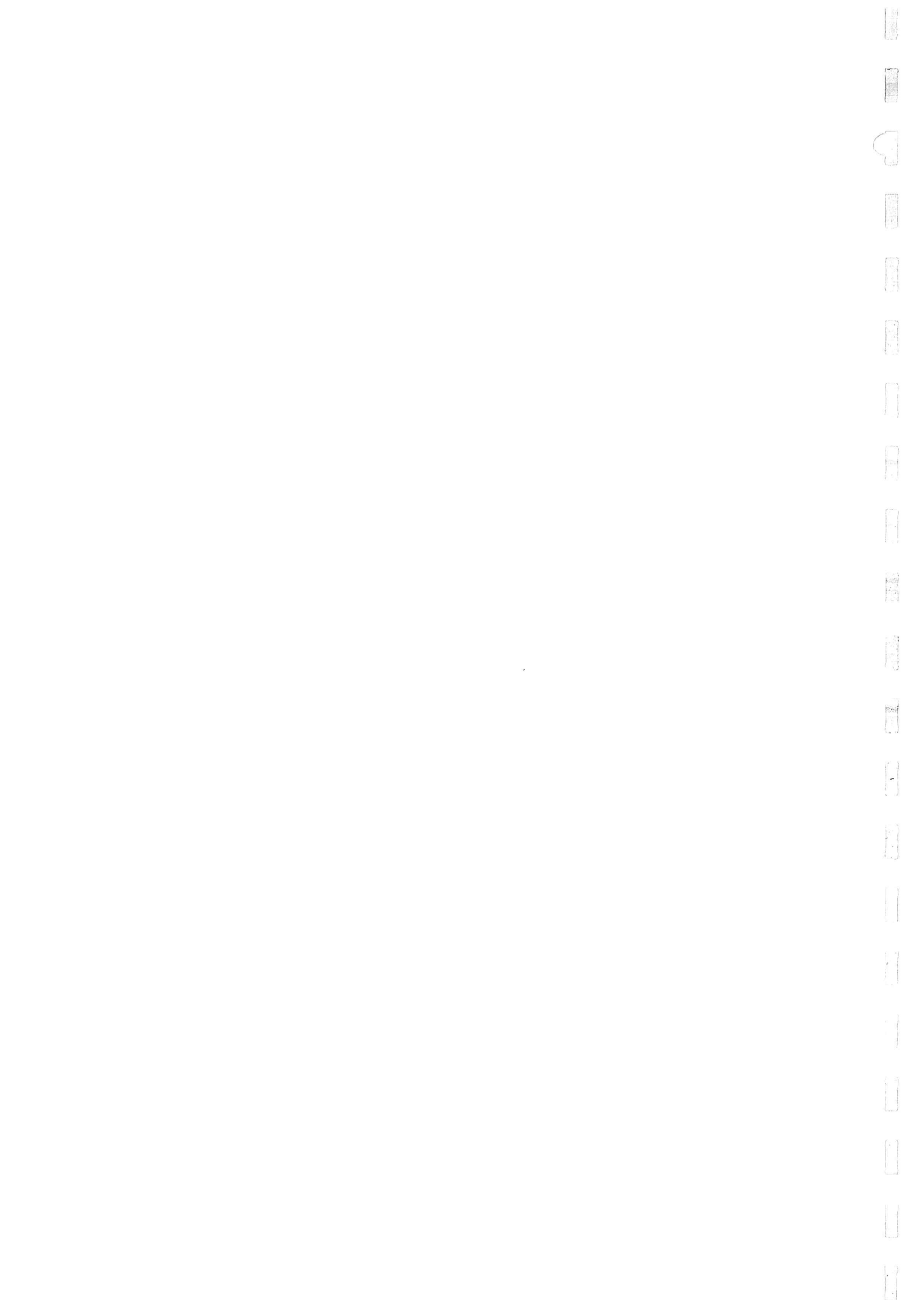
A GRAPH SHOWING BUDGET UTILIZATION



KEY

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

i). The total revenue on actual on comparable basis comprises of: opening balance of Ksh. 6,733,426 receipt for FY 18/19 received in FY 19/20 Ksh. 55,040,875 and receipts for FY 19/20



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Ksh. 68,000,000 Totalling to Ksh. 129,774,301. The NGCDF did not receive an amount of Kshs 69,367,724 that was yet to be disbursed as at the end of FY 19/20

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

ii. Transfer from CDF Board was 65.2 % and the same amount is analyzed as here-under;

- (a) Compensation of employees is 34.4% KSHS 3,381,232 has not been received from the board
- (b) Use of goods and services is 64.4% due to the fact that Kshs 5,265,233 is yet to be received from the board
- (c) Transfer to other government units is 61.7% due to the fact that Kshs 50,912,735 is yet to be received from the board
- (d) Other Grants and Other Transfers is 65.1% due to the fact that Kshs 15,562,122 is yet to be received from the board
- (e) The general budget performance is therefore at **62%** 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.

PROJECTS IN FY 2019/2020



Nyamira Girls High School Laboratory



Usenge High School Library





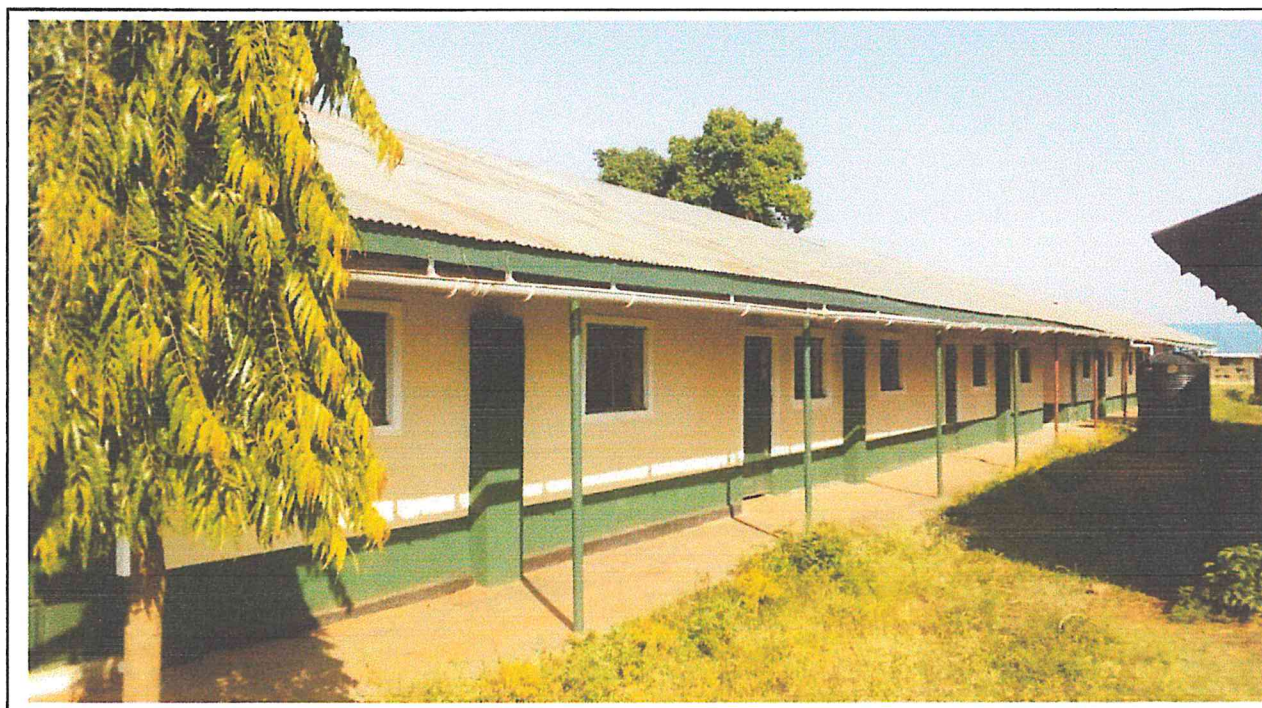
Nyawita Secondary School 2 classrooms



Majiwa Secondary School Multipurpose Hall

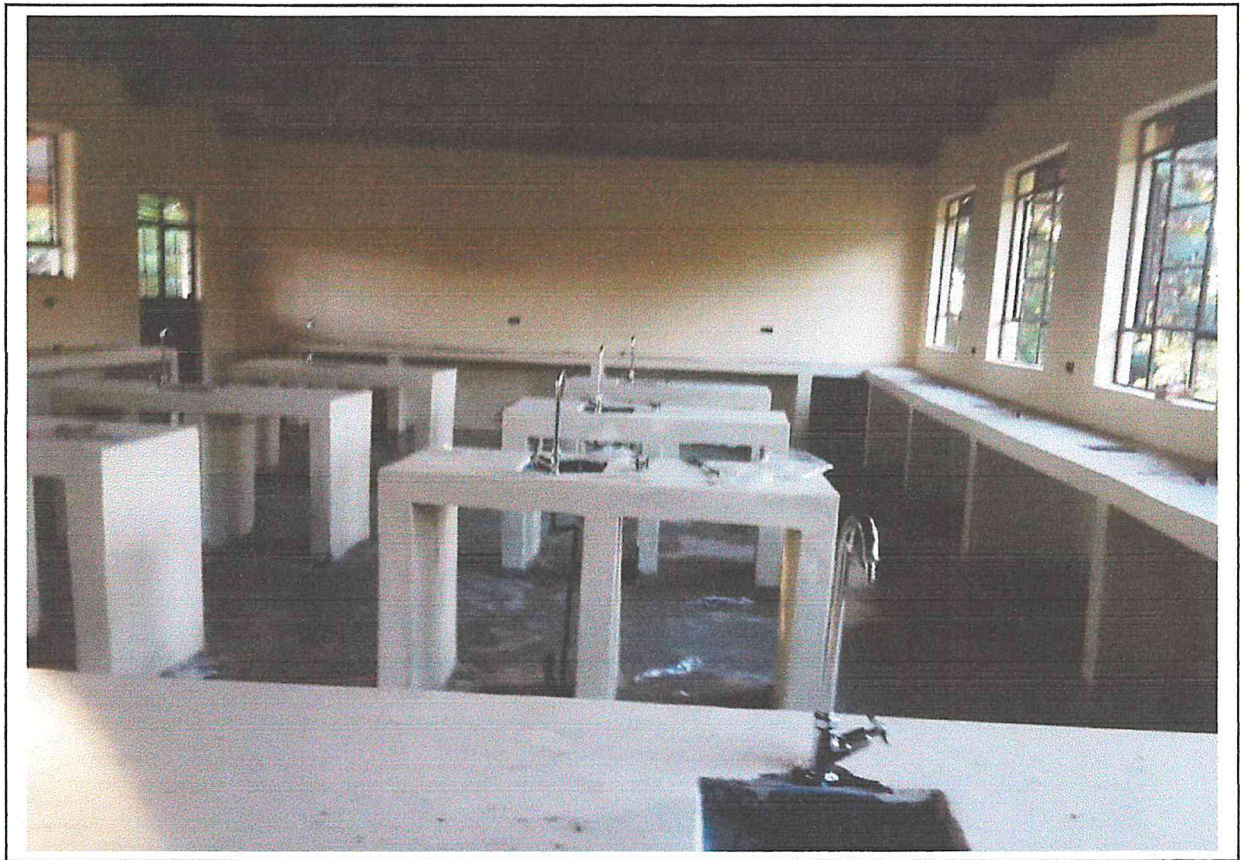


Kamnara Pry School 8 classrooms



Wambarra Primary School 6 Classrooms





Serawongo Secondary School Laboratory



Serawongo Secondary School Laboratory



Joakim Owang' Secondary School Classroom



Majengo Secondary School Multipurpose Hall



Mahanga Primary School Classrooms

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



3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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.

Bondo constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NGCDF-BONDO Constituency's 2018-2023 plan are to:
In underscoring the above, the key development objectives of NGCDFC-Bondo Constituency's 2018-2023 plan included but not limited to;

The key development objectives of NGCDF-BONDO Constituency's 2018-2023 plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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.

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d) **Sports**

Youths skills development as major force behind economic development

Initiative

Supporting sports events through purchase of sports equipment (uniforms, balls, shoes and trophies, facilitating cultural sports events, empowering clubs and any other sport initiative within the constituency

e) **Disaster Management**

Prompt response in case of any calamity

Initiative

Establishment of a functional disaster management committee

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
Security	To enhance security in the constituency	Increased numbers of security projects	Enhanced security	We increased security project from 12 to 16
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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – BONDO Constituency recognises itself as a platform for identification, performance and implementation of national government function. The NGCDF ACT, 2015 further provides for the participation of the people in the determination and implementation of identified national government development projects. A great opportunity exists for NGCDF Bondo to continue providing strategic leadership in the journey towards the improvement of the people's livelihood in a more organised and coordinated approach.

The organization therefore, has a deeply rooted tradition of acting in a responsible and ethical manner. Below we present a detailed documentation of ours CSR and sustainability approach.

I. SUSTAINABILITY STRATEGY AND PROFILE

The Bondo NG-CDF Committee endeavored to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	<i>Empowered residents of Bondo Constituency</i>	<i>This Vision gives us a guide on where we want to be as people of Bondo. We envisage ourself as a highly empowered community in the next 5 years with respect to education and security.</i>
Mission	<i>To promote lifelong learning, wealth creation and sustainable food security</i>	<i>As a lifelong learning and wealth creation oriented, we are destined to having sustainable communities with enough food and food secure constituency.</i>
Core Values	<i>Respect, Promotion and protection of human rights, Equal opportunities for all, transparency and accountability in service delivery, involvement of the people in decision making process. Efficient and effective use of public resources, prompt response to community emergencies and servant leadership.</i>	<i>With emphasis on these core values, the people of Bondo will be accountable within the community while emphasizing on the value of servant leadership thereby facilitating sustainability.</i>

II. ENVIRONMENTAL PERFORMANCE

Environment Policy

It is our endeavour to strive to protect our environment through sound management practices and decisions in order to;

Conserve natural resources by adapting pollution prevention

Promptly reporting all noncompliance issues in accordance with applicable governmental reporting requirements

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Establish procedures of periodic review of environmental compliance with all laws and regulations

Be an environmentally responsible neighbour in the community where we operate and correct incidences/conditions that endanger health and safety of environment.

Monitoring and continuously improving our environmental performance.

Our Environmental Action Plan

This establishes our commitment and procedures to measure and decrease our environmental impact in key areas as outlined below

Impact Area	Approach
Office electricity and conservation of energy	<ul style="list-style-type: none">• Less consumption of electricity can save energy. In order to reduced carbon emissions, the office has encouraged staff to shut down computers after work and automated lighting controls have been installed.• We also encouraged use of energy saving florescent lights.
Water	<ul style="list-style-type: none">• Using purified water at all times .
Transportation	<ul style="list-style-type: none">• Encouragement of few trips in one's own car by enhancing carpooling approach.
Pollution Control and Waste Management	<ul style="list-style-type: none">• To ensure that all paper waste is recycled• Reduce and eliminate fire place and woodstove use• To avoid burning leaves, trash and other materials.• Avoid using gas powered garden equipment• Turn off the lights when not in use• Discourage use of plastic bags• Encourage use of fans instead of air conditioners• Encourage use of public transport

III.EMPLOYEES WELFARE

Hiring policy

Our employee recruitment and selection policy describes our process for attracting and selecting external job candidates. It helps to create an effective hiring process.

In doing this, we are committed to our equal opportunity policy at every selection stage. We ensure the process is well planned and discrimination free. It also ensures we adhere to two thirds gender rule.

Policy Elements

These defines the recruitment and selection process as listed here below;

- Identifying need for an opening.
- Decides whether to hire externally or internally
- Review the job description and composed a job advertisement
- Select appropriate sources (external or internal) for posting the opening
- Decide on selections stages and possible time frame.
- Review resumes in our data base
- Source for passive candidates
- Short list applications
- Proceed through all selection stages
- Run background checks
- Select the most suitable candidate
- Make an official offer

Posting jobs internally

The process is applicable where we decide to post an opening internally before starting recruiting external candidates.

Creating job description

Job advertisements should be clear and accurately represent the open position.

These should include;

- A brief description of NGCDF Bondo and our mission
- A short summary of the purpose of the role
- A list of responsibilities
- A list of requirements

In general, our job advertisement should be addressed to the candidates in a polite and engaging tone and should avoid jargon, complicated phrases and gender-specific language.

Employees selection stages

NGCDF Bondo has a standard hiring process that may be tweaked according to roles requirements.

Our standard process involves;

- Resumes screening
- Phone screening
- Assignment
- Interview/knowledge or other selection test
- Referrals evaluation

Interview feedback

We do send interview feedback whether accepted or rejected since leaving candidates in the dark can be damaging to our employer brand.

Our feedbacks are done briefly, respectfully and job related

Revoked offers

It is rare in our organization but should it happen, we draft and sign an official document.

The document includes a legitimate reason for revoking the offer. Some of the reasons may include;

- Proof beyond reasonable doubt that the candidate is not legally allowed to work for us
- Candidate with falsified references or lied about serious issue
- Candidates doesn't accept the offer within a specified deadline.

EFFORTS TO IMPROVE SKILLS AND MANAGE CAREERS

Our employees are often taken through trainings to build their skills on the following but not limited to;

- Communication
- Analytical and research
- Flexibility and adaptability
- Interpersonal abilities
- Ability to make decisions and solve problems
- Ability to plan, organize and prioritize work
- Ability to wear multiple hats
- Leadership/management

During the appraisal of staff members at the end of the financial year, they are normally encouraged to recommend courses they would like to attend so as to improve their careers.

APPRAISAL AND REWARD SYSTEM

Our appraisal process is undertaken as per the set-out targets at the beginning of the financial year. An employee who has achieved over and above the set target is rewarded by paying for her/his vacation together with his family in one of the five-star hotels in one of the cities in Kenya for one week

HEALTH, SAFETY AND WELL BEING

This provides guidelines on the health, safety and well-being of the office staff

Guidelines to General Safety

The office has maintained healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee- will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

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Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

IV. MARKET PLACE PRACTICES

(a) Efforts to embrace responsible competition practice

Our organization welcomes ideas from all the residents provided they are development oriented. The ideas collected are put together regardless of the political affiliation of the source. Analysis is done and decisions are made in order to adapt the best approach as we ensure fairness for all. The principle of accountability and fairness provide stress free environment and are willing to provide records for scrutiny by the auditors, investigators or anti-corruption and any other authorised entity whenever required.

(b) Responsible supplier chain and supplier relations

The NGCDF Bondo has adopted an open tender advertisement process which eventually lead to opening, evaluation and a ward to the most responsive bidder. Once identified the supplier / Contractor signs an agreement with the institution or our office. The agreement outline terms and conditions of the contract. Once the suppliers comply, he is paid as per the agreement. This explains why we do not have pending bills in this financial statement.

(c) Responsible marketing and advertisement

It is important to make the constituents aware of all our undertakings and to ask questions where need be. This we do through local radio stations in a planned and organised manner where the chairman gives facts and accurate data and answers questions satisfactorily

(d) Product stewardship

Efforts to safeguard consumer rights and interest include;

- Adherence to implement standard size of classrooms as per the Ministry of Education Guidelines
- Ensuring our projects have ramps to aid movement of persons with disability
- Adherence to the right quality of materials used in constructions
- Prompt actions on received complains
- PMCs are facilitated to carry out their mandate
- Prompt dispute resolution especially those arising from Land ownership and ensuring our projects are implemented on pieces of land owned by the Institutions
- Ensuring our buildings are fitted with safety gargets

V. COMMUNITY ENGAGEMENT

Our organization hires and fuels tractors from our logistics Vote-head to cultivate community owned pieces of land. The proceeds are then stored in a community store and thereafter distributed to schools to feed pupils in support for school Feeding Programs. Enrolment rate has improved tremendously and student population is sustained in most schools.

There are instances where we provide school fees from our bursary Kitty only to realise that the student also lacks personal items, in this case we readily contribute a staff to purchase the item required so as to enable the student report in school on time.

The office also donates knowledgeable members to sit in the Constituency Road Committee and Community Scholarship Selection Board. (CSSB)

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- The office purchased 150 hand wash pots and basins that were distributed to the Government offices within the constituency
- Printing of brochures disseminating information regarding Corona Virus protection measures
- Purchase of Masks and sanitizers and distributed to each ward

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

5. 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.

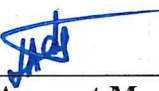
The Accounting Officer in charge of the NGCDF-BONDO Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-BONDO Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 *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.

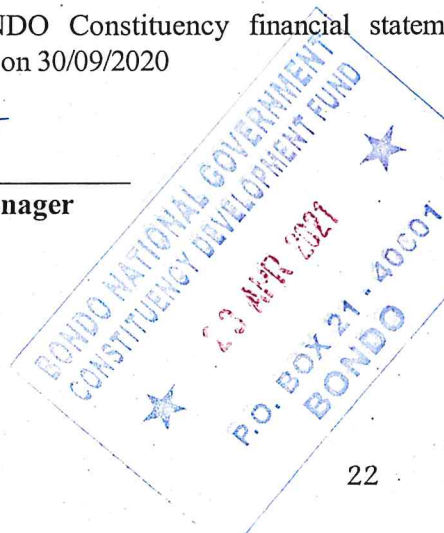
The Accounting Officer in charge of the NGCDF-BONDO Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-BONDO Constituency financial statements were approved and signed by the Accounting Officer on 30/09/2020

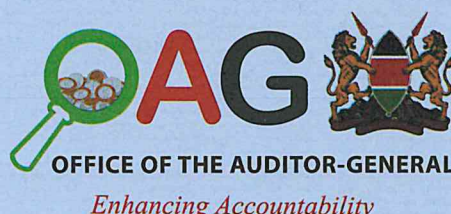

Fund Account Manager
Judith Ochoro


Sub-County Accountant
Joel Patrick Opondo
ICPAK Member Number:17141



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BONDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bondo Constituency set out on pages 24 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2020, 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 the National Government Constituencies Development Fund - Bondo Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Committee Account Balances

Other important disclosures Note 17.4 to the financial statements reflects nil Project Management Committee account balances. However, the Annex 5 to the financial statements provided had balances that had not been totalled. The error was not corrected.

In the circumstances, the accuracy, completeness and validity of the nil Project Management Committees account balances as at 30 June, 2020 could not be confirmed.

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

Report of the Auditor-General on National Government Constituencies Development Fund - Bondo Constituency for the year ended 30 June, 2020

and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.199,142,025 and Kshs.129,774,301 respectively, resulting to an under-funding amounting to Kshs.69,367,724 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.199,142,025 and Kshs.124,018,103 respectively, resulting to an under expenditure amounting to Kshs.75,123,922 or 38% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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

Incomplete Works

The Management disbursed an amount of Kshs.700,000 for construction and completion of Oyamo Assistant Chief's Office. However, physical verification in March, 2021 revealed that the ceiling board works had not been done as indicated in the bills of quantity despite the certificate of practical completion being issued by the Ministry of Lands, Housing and Urban Development on 5 December, 2019.

In the circumstances, it has not been possible to ascertain if the public obtained value for money amounting to Kshs.700,000 spent on the project for the year ended 30 June, 2020.

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 else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

12 November, 2021


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY


Reports and financial statements for the year ended June 30, 2020

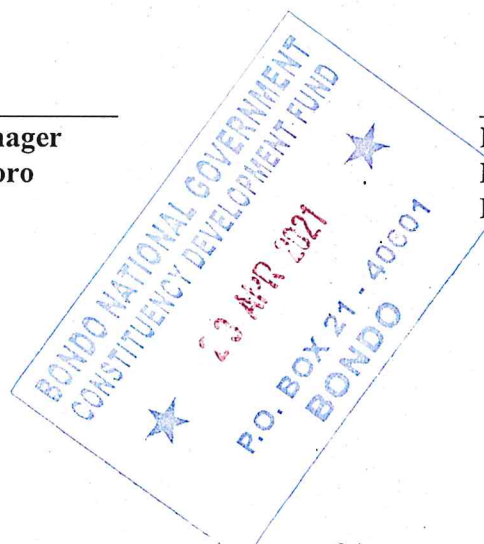
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	123,040,875	109,274,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	200,000
TOTAL RECEIPTS		123,040,875	109,474,483
PAYMENTS			
Compensation of employees	4	1,771,911	1,701,894
Use of goods and services	5	9,542,166	6,385,012
Transfers to Other Government Units	6	82,170,000	72,437,609
Other grants and transfers	7	28,985,526	29,490,542
Acquisition of Assets	8	-	3,000,000
Other Payments	9	1,548,500	4,700,000
TOTAL PAYMENTS		124,018,103	117,715,057
SURPLUS/DEFICIT		(977,228)	(8,240,574)

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 30/09/2020 and signed by:


Fund Account Manager
Name: Judith Ochoro


National Sub-County Accountant
Name: Joel Patrick Opondo
ICPAK Member Number: 17141



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BONDO CONSTITUENCY


Reports and financial statements for the year ended June 30, 2020

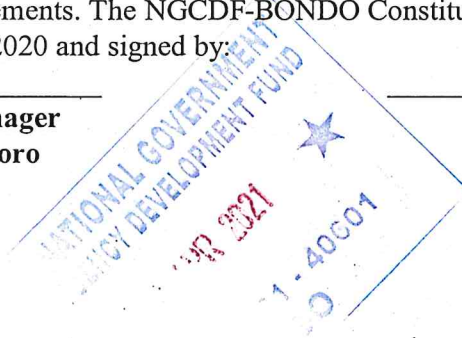
8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30, JUNE 2020

	Note	2019 - 2020	2018- 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,756,198	6,733,426
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,756,198	6,733,426
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,756,198	6,733,426
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		<u>5,756,198</u>	<u>6,733,426</u>
REPRESENTED BY			
Fund balance b/fwd	13	6,733,426	14,974,000
Surplus/Defict for the year		(977,228)	(8,240,574)
Prior Year adjustment	14	-	-
NET FINANCIAL POSITION		<u>5,756,198</u>	<u>6,733,426</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BONDO Constituency financial statements were approved on 30/09/2020 and signed by:


Fund Account Manager
Name: Judith Ochoro


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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY


Reports and financial statements for the year ended June 30, 2020

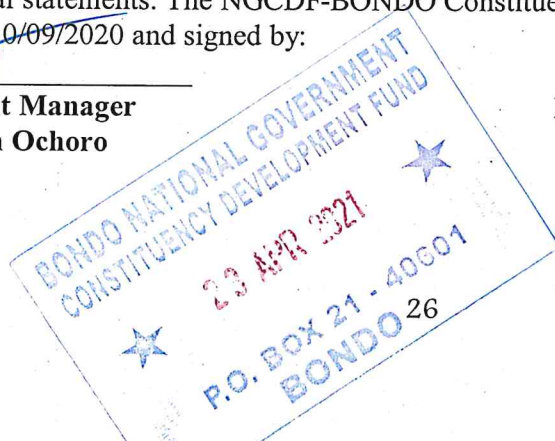
9. STATEMENT OF CASHFLOW FOR THE YEAR ENDED JUNE 30, 2020

			2019 - 2020	2018 - 2019
Receipts				
Transfers from CDF Board	1		123,040,875	109,274,483
Other Receipts	3		-	200,000
Total Receipts			123,040,875	109,474,483
Payments				
Compensation of Employees	4		1,771,911	1,701,894
Use of goods and services	5		9,542,166	6,385,012
Transfers to Other Government Units	6		82,170,000	72,437,609
Other grants and transfers	7		28,985,526	29,490,542
Other Payments	9		1,548,500	4,700,000
Total Payments			124,018,103	114,715,057
Total Receipts Less Total Payments			(977,228)	(5,240,574)
Adjusted for:				
Decrease/(Increase) in Accounts receivable (Outstanding Imprest)	15	-		
Increase (Decrease) in Accounts Payable (Deposit/Gratuity and Retention)	16	-		
Prior Year adjustment	14	-		
			-	-
Net cash flow from operating activities			(977,228)	(5,240,574)
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		-	(3,000,000)
Net cash flows from Investing Activities			-	(3,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			(977,228)	(8,240,574)
Cash and cash equivalent at BEGINNING of the year	13		6,733,426	14,974,000
Cash and cash equivalent at END of the year			5,756,198	6,733,426

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 30/09/2020 and signed by:


Fund Account Manager
Name: Judith Ochoro


National Sub-County Accountant
Name: Joel Patrick Opondo
ICPAK Member Number: 17141





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR
ENDED JUNE 30, 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization Difference	% of Utilizations
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	137,367,724	61,774,301	199,142,025	129,774,301	69,367,724	65.20%
Proceeds from Sale of Assets			-		-	
Other Receipts	0	-	-	-	-	
TOTAL RECEIPTS	137,367,724	61,774,301	199,142,025	129,774,301	69,367,724	65.2%
PAYMENTS						
Compensation of Employees	3,240,000	1,913,143	5,153,143	1,771,911	3,381,232	34.4%
Use of goods and services	9,123,094	5,684,805	14,807,899.00	9,542,166	5,265,733	64.4%
Transfers to Other Government Units	97,811,681	35,271,054	133,082,735	82,170,000	50,912,735	61.7%
Other grants and transfers	27,192,949	17,354,699	44,547,648	28,985,526	15,562,122	65.1%
Acquisition of Assets	-	-	-	-	-	0.0%
Other Payments	-	1,550,600	1,550,600.00	1,548,500	2,100	100.0%
Unapproved Budget	-	-	-	-		
TOTAL	137,367,724	61,774,301	199,142,025	124,018,103	75,123,922	62%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

- (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. 6,733,426 receipt for 18/19FY Ksh. 55,040,875 and receipts for 19/20FY Ksh.68,000,000 Totalling to Ksh. 129,774,301
- (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- ii. Transfer from CDF Board was 65.2 % due to the fact that kshs 69,367,724 is yet to be received from the board and the same amount is analyzed as here-
under;
- (f) Compensation of employees is 34.4%KSHS 3,381,232 has not been received from the board
- (g) Use of goods and services is 64.4% due to the fact that kshs 5,265,233 is yet to be received from the board
- (h) Transfer to other government units is 61.7%due to the fact that kshs 50,912,735 is yet to be received from the board
- (i) Other Grants and Other Transfers is 65.1%due to the fact that kshs 15,562,122 is yet to be received from the board
- (j) The general budget performance is therefore at 62% due to partial receipt of the funds from the board as analysed above.
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-BONDO Constituency financial statements were approved on 30/09/2020 and signed by:


Fund Account Manager
Name: Judith Ochoro


Sub-County Accountant
Name: Joel Patrick Opondo
ICPAK Member Number: 17141



Reports and financial statements for the year ended June 30, 2020

11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	2019/2020 Kshs	2019/2020 Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,240,000.00	1,913,143.00	5,153,143.00	1,771,911.00	3,381,232.00
1.2 Committee allowances	1,200,000.00	2,369,836.00	3,569,836.00	1,971,680.00	1,598,156.00
1.3 Use of goods and services	3,802,063.00	1,325,082.00	5,126,145.00	3,569,836.96	1,557,308.04
					-
2.0 Monitoring and evaluation					-
2.1 Capacity building	1,239,999.00	500,000.00	1,739,999.00	603,000.00	1,136,999.00
2.2 Committee allowances	1,000,000.00	589,600.00	1,589,600.00	1,589,600.00	-
2.3 Use of goods and services	1,881,032.00	2,042,822.00	3,923,854.00	1,808,049.00	2,115,805.00
3.0 Emergency					-
3.1 Emergency	7,198,241.00		7,198,241.00	6,484,274.00	713,967.00
					-
4.0 Bursary and Social Security					-
4.1 Secondary schools - Colleges/Universities	6,000,000.00	7,035,000.00	13,035,000.00	8,071,360.00	4,963,640.00
4.2 Tertiary Institutions - Colleges/Universities	4,000,000.00	2,000,000.00	6,000,000.00	3,430,000.00	2,570,000.00
4.3 Social Programmes	3,000,000.00	3,000,000.00	6,000,000.00	1,326,000.00	4,674,000.00
5.0 Sports					-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY**

Reports and financial statements for the year ended June 30, 2020

5.1 Constituency Sports Tournament	2,747,354.00	-	2,747,354.00	2,745,720.00	1,634.00
6.0 Environment					
6.1 Environment Activities	2,747,354.00	2,180,818.00	4,928,172.00	4,928,172.00	-
7.0 Primary Schools Projects					
7.1 Abimbo primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
7.2 Atilili primary school	1,600,000.00	-	1,600,000.00	-	1,600,000.00
7.3 Barawendo primary school	3,000,000.00	-	3,000,000.00	3,000,000.00	-
7.4 Barnuofu primary school	800,000.00	-	800,000.00	800,000.00	-
7.5 Dunya Primary school	2,000,000.00	-	2,000,000.00	2,000,000.00	-
7.6 Gobei primary school	2,500,000.00	-	2,500,000.00	2,500,000.00	-
7.7 Kannara primary school	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.8 Kanyibok primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.9 Masita primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.10 Migiro primary school	3,200,000.00	-	3,200,000.00	3,200,000.00	-
7.11 Ndeda primary school	2,211,681.00	-	2,211,681.00	-	2,211,681.00
7.12 Ndere Alinga Primary school	2,000,000.00	-	2,000,000.00	2,000,000.00	-
7.13 Nyaguda primary school	2,000,000.00	-	2,000,000.00	2,000,000.00	-
7.14 Nyamonye primary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
7.15 Nyawita primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.16 Nyayo primary school	2,500,000.00	-	2,500,000.00	2,500,000.00	-
7.18 Othach primary school	3,000,000.00	-	3,000,000.00	3,000,000.00	-
7.19 Oyamo primary school	600,000.00	-	600,000.00	600,000.00	-
7.20 Pap Lela primary school	2,500,000.00	-	2,500,000.00	-	2,500,000.00
7.21 Sika primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
7.22 Sinapanga Primary school	1,600,000.00	-	1,600,000.00	-	1,600,000.00
7.23 Sirebe primary school	800,000.00	-	800,000.00	800,000.00	-
7.24 Wambarra primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

7.25Warianda primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
7.26Ngulu primary school	-	800,000.00	800,000.00	800,000.00	-
7.27Abom primary school	-	600,000.00	600,000.00	600,000.00	-
7.28Bondo Township primary school	-	1,600,000.00	1,600,000.00	1,600,000.00	-
7.29Matangwe primary school	-	800,000.00	800,000.00	800,000.00	-
7.30Nyaguda primary school	-	1,600,000.00	1,600,000.00	1,600,000.00	-
7.31 Uhendo primary school	-	800,000.00	800,000.00	800,000.00	-
7.32Gombe primary school	-	1,200,000.00	1,200,000.00	1,200,000.00	-
7.33Wambarra primary school	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.34Miyande primary school	-	800,000.00	800,000.00	800,000.00	-
7.35Migiro primary school	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.36Ndeda primary school	-	900,000.00	900,000.00	900,000.00	-
7.37Pala primary school	-	700,000.00	700,000.00	700,000.00	-
7.38Othach primary school	-	800,000.00	800,000.00	800,000.00	-
7.39Magombe primary school	-	800,000.00	800,000.00	800,000.00	-
7.40Barawendo primary school	-	800,000.00	800,000.00	800,000.00	-
7.41Mahanga primary school	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.42Sanda primary school	-	700,000.00	700,000.00	700,000.00	-
7.43Nyayo primary school	-	800,000.00	800,000.00	800,000.00	-
7.44Nyawita primary school	-	800,000.00	800,000.00	800,000.00	-
7.45Sika primary school	-	1,000,000.00	1,000,000.00	1,000,000.00	-
8.0 Secondary Schools Projects			-		-
8.1Akoko Secondary School	4,000,000.00	-	4,000,000.00	-	4,000,000.00
8.2Barchando girls Secondary School	2,500,000.00	-	2,500,000.00	2,500,000.00	-
8.3Barkanyango Secondary School	4,000,000.00	-	4,000,000.00	4,000,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

8.4Barkowino girls secondary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
8.5Bondo township secondary school	3,000,000.00	-	3,000,000.00	3,000,000.00	-
8.6Joakim Owang secondary school	1,000,000.14	-	1,000,000.14	1,000,000.14	-
8.7Kapiyo Secondary school	6,500,000.00	-	6,500,000.00	-	6,500,000.00
8.8Majengo Secondary school	3,000,000.00	-	3,000,000.00	3,000,000.00	-
8.9Mbeka girls secondary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
8.10Nyamira girls secondary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
8.11Nyamonye girls sec school	12,000,000.00	-	12,000,000.00	-	12,000,000.00
8.12Orengo secondary school	4,000,000.00	-	4,000,000.00	-	4,000,000.00
8.13Serawungo secondary school	4,000,000.00	-	4,000,000.00	4,000,000.00	-
8.14Ulowa girls secondary school	5,500,000.00	-	5,500,000.00	-	5,500,000.00
8.15Kanyibok secondary school	-	800,000.00	800,000.00	800,000.00	-
8.16Majiwa secondary school	-	1,920,000.00	1,920,000.00	1,920,000.00	-
8.17Barkowino secondary school	-	800,000.00	800,000.00	800,000.00	-
8.18Agwara secondary school	-	1,000,000.00	1,000,000.00	1,000,000.00	-
8.19Nyawita secondary school	-	1,600,000.00	1,600,000.00	1,600,000.00	-
8.20Maranyona secondary school	-	1,200,000.00	1,200,000.00	1,200,000.00	-
8.21Nyaguda Secondary school	-	1,250,000.00	1,250,000.00	1,250,000.00	-
8.22Wambara Secondary school	-	800,000.00	800,000.00	800,000.00	-
8.23Wambasa girls secondary	-	2,300,000.00	2,300,000.00	2,300,000.00	-
8.24Akoko secondary school	-	3,450,000.00	3,450,000.00	3,450,000.00	-
8.26Mbeka girls secondary school	-	1,650,000.00	1,650,000.00	1,650,000.00	-
9.0 Tertiary institutions Projects			-	-	-
9.1 Nyang'oma TTI	2,000,000.00	-	2,000,000.00	-	2,000,000.00
10.0 Security Projects			-	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

10.1Bondo Deputy County Commissioner	500,000.00	-	500,000.00	-	500,000.00
10.2Bondo police station	1,000,000.00	-	1,000,000.00	-	1,000,000.00
10.3North Yimbo chief office	-	600,000.00	600,000.00	600,000.00	-
10.4Oyamo assistant chief office	-	700,000.00	700,000.00	700,000.00	-
10.5DO's office Maranda	-	700,000.00	700,000.00	700,000.00	-
12.0 Others	-	-	-	-	-
12.1 Strategic Plan	-	550,600.00	550,600.00	548,500.00	2,100.00
12.2sirongo beach resource	-	1,000,000.00	1,000,000.00	1,000,000.00	-
12.3					
	137,367,724.14	61,774,301.00	199,142,025.14	124,018,103.10	75,123,922.04

(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)

12. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

13. 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 2020, 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.

14. SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

15. SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 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 2020.

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)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

16. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDF Board (AIE)		
B041031	55,040,875	
B047374	4,000,000	
B041444	20,000,000	
B047863	7,000,000	
B049337	14,000,000	
	23,000,000	
B005333		34,246,901
B030139		10,000,000
B030358		13,000,000
B006300		7,000,000
A699025		11,000,000
B042668		20,527,582
B042688		500,000
B042870		13,000,000
TOTAL	123,040,875	109,274,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere		
(i) Donation	0	200,000
Total	0	200,000

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	1,771,911	1,480,492
Basic wages of casual labour	0	0
Personal allowances paid as part of salary	0	0
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity – paid	0	221,402
- accrued	0	0
Other personnel payments	0	0
Total	1,771,911	1,701,894



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BONDO CONSTITUENCY

Reports and financial statements for the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2019-2020	2018 - 2019
		Kshs	Kshs
2210100	Utilities, supplies and services	-	47,796.00
2210101	Electricity	44,303.00	-
2210102	Water & sewerage charges	-	-
2210104	Office rent	-	-
2210200	Communication, supplies and services		-
2210300	Domestic travel and subsistence		-
2210500	Printing, advertising and information supplies & services		-
2210600	Rentals of produced assets	-	-
2210700	Training expenses	603,000.00	632,000.00
2210800	Hospitality supplies and services		-
2210802	Other committee expenses	445,000.00	-
2210809	Committee allowance	4,649,400.00	2,001,840.00
2211000	Specialised materials and services	350,000.00	1,076,000.00
2211100	Office and general supplies and services	155,940.00	557,828.00
2211200	Fuel , oil & lubricants	1,265,336.00	-
2211300	Other operating expenses	50,000.00	1,462,600.00
2211301	Bank service commission and charges	41,160.46	-
2211313	Security operations	1,555,959.50	-
2220100	Routine maintenance - vehicles and other transport equipment	289,067.00	606,948.00
2220200	Routine maintenance- other assets	93,000.00	-
	TOTAL	9,542,166.00	6,385,012.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary schools	47,900,000	7,681,042.00
Transfers to Secondary schools	34,270,000	64,756,567.00
Transfers to Tertiary institutions	-	-
TIVET	-	-
TOTAL	82,170,000	72,437,609.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Bursary –Secondary	7,401,360	5,270,000.00
Bursary –Tertiary	3,430,000	1,435,000.00
Roads and bridges	-	9,464,978.00
Bursary-Special schools	670,000	-
Mocks & CAT/ Social Security	1,326,000	-
Security UNITS	2,000,000	3,927,582.00
Sports	2,745,720	2,418,400.00
Environment	4,928,172	227,582.00
Emergency Projects	6,484,274	6,747,000.00
TOTAL	28,985,526	29,490,542.00

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	Ksh	Ksh
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	3,000,000.00
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	-	3,000,000.00

9. OTHER PAYMENTS

	2019/2020	2018/2019
	Ksh	Ksh
ICT HUB	-	-
Donation to school feeding programme.	-	200,000.00
NGCDF Hall	-	1,500,000.00
Strategic plan	548,500	3,000,000.00
Sirongo beach resource center	1,000,000	-
TOTAL	1,548,500	4,700,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

	2019/2020	2018/2019
	Ksh	Ksh
<i>Cooperative bank Bondo Branch- A/C no.1141623406300</i>		
	5,756,198	6,733,426
Total	5,756,198	6,733,426
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

Total

-

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

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 BONDO CONSTITUENCY
 Reports and financial statements for the year ended June 30, 2020

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	6,733,426	14,974,000
Cash in hand		
Imprest		
Total	6,733,426	14,974,000

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-

a. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

b. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018 - 2019
	Kshs	Kshs
Compensation of employees	3,381,232	2,034,355.00
Use of goods and services	5,265,733	2,627,476.00
Amounts due to other Government entities	50,912,735	35,070,001.00
Amounts due to other grants and other transfers	15,562,122	22,042,470.00
Other payments(strategic plan and resource centre)	2,100	
TOTAL	75,123,922	61,774,302.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)		

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
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	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Senior Management		A	B	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees				
Employees' Salaries			2,034,355	
NHIF		3,141,232		
NSSF		120,000		
Use of Goods & Services		120,000		
Committee Allowances				
Goods & Services		1,598,156		
Capacity Building		3,673,113.04		
		1,136,999		
Amounts due to other Government entities				
Abimbo Primary School			35,070,001	
Atilili Primary School		1,000,000		
Ndeda Primary School		1,600,000		
Nyamonye Primary School		2,211,681		
Pap Lela Primary School		1,500,000		
Sinapanga Primary School		2,500,000		
Warianda Primary School		1,600,000		
Akoko Secondary School		1,000,000		
Barkowino Secondary School		4,000,000		
Kapiyo Secondary School		1,500,000		
Mbeka Girls Secondary School		6,500,000		
Nyamira Girls Secondary School		1,500,000		
Nyamonye Girls Secondary School		1,500,000		
Orengo Secondary School		12,000,000		
Ulowa Girls Secondary School		4,000,000		
Nyangoma TTI		5,500,000		
Sika Primary School		2,000,000		
		1,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Sub-Total		59,559,200	39,731,832	
Amounts due to other grants & other transfers				
Emergency		713,967		
Bursary Secondary		4,969,640		
Bursary Tertiary		2,570,000		
Social security programme		4,674,000		
Sports		1,634		
Bondo Police station		1,000,000		
Bondo Deputy County Commissioner		500,000		
Sub-Total		15,562,122	22,042,470	
Acquisition of Assets				
Office renovation		-		
Others				
Strategic Plan		2100		
Sub-Total		2,600		
Grand Total		75,123,922	61,774,302	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land				
Buildings and structures	12,341,916	-		12,341,916
Transport equipment	8,203,500	-		8,203,500
Office equipment, furniture and fittings.	1,063,938	-		1,063,938
ICT Equipment, Software and Other ICT Assets	660,150	-		660,150
Other Machinery and Equipment	0	-		0
Heritage and cultural assets	0	-		0
Intangible assets	0	-		0
Total	22,269,504	-		22,269,504

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Bar Muofu primary school	Coop	01141623644800	1125	
Nyandusi Primary School	Equity	0750278588515	725	
Wambasa Primary School	Coop	01141623644720	350	
Nyayo Primary School	Equity	0750278588312	645	
Ndeda Primary School	Coop	01141623644615	823	
Ngulu Primary School	Coop	01141623644525	415	
Abom Primary School	Equity	0750278588235	250	
Bondo Township Primary School	Equity	0750278588328	312	
Matangwe Primary School	Equity	0750278588524	478	
Nyaguda Primary School	Coop	01141623644470	634	
Uhendo Primary School	Coop	01141623644513	865	
Gombe Primary School	Coop	01141623644725	920	
Wambarra Primary School	Coop	01141623644278	250	
Miyandhe Primary School	Coop	01141623644540	312	
Migiro Primary School	Coop	01141623644460	470	
Pala Primary School	Coop	01141623644850	1125	
Othach Primary School	Coop	01141623644340	1040	
Magombe Primary School	Coop	01141623644130	500	
Bar Awendo Primary School	Coop	01141623644260	740	
Sika Primary School	Equity	0750278588900	270	
Mahanga Primary School	Equity	0750278588620	548	
Sanda Primary School	Equity	0750278588350	2011	
Nyawita Primary School	Equity	0750278718023	1620	778
Kamnara Primary School	Equity	0750278916571	1060	528

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Sirembe Primary School	Coop	01141623644126	664	
Dunya Primary School	Coop	01141623644511	233	
Gobei Primary School	Equity	0750278588613	138	
Ndere Alingá Primary School	Equity	0750278588357	145	
Oyamo Primary School	Coop	01141623644480	1670	
Kanyibok Primary School	Coop	01141623644811	654	
Masita Primary School	Equity	0750278588638	805	
Jusa Secondary School	Equity	0750277969839	2425	
Kanyibok Secondary School	Coop	01141623644800	1250	
Majiwa Secondary School	Coop	01141623644401	642.50	
Barkowino Secondary School	Coop	01141623644802	1340	
Agwara Secondary School	Coop	01141623644101	3225	
Nyawita Secondary School	Coop	01141623644301	662.50	
Maranyona Secondary School	Coop	01141623644502	517.15	
Nyaguda Secondary School	Coop	01141623644502	549.45	
Wambarra Secondary School	Coop	01141623644808	462.50	
Wambasa Girls Secondary School	Coop	01141623644607	4326.50	
Mbeka Girls Secondary School	Coop	01141623644706	1107	
Joakim Owang Secondary School	Coop	01141623644106	2012	
Bondo Township Secondary School	Equity	0750278588300	376.50	
Serawongo Secondary School	Equity	0750278588702	3394.30	
Barchando Girls Secondary School	Coop	01141824586100	925	212
Barkanyango Secondary School	Equity	0750278922587	155.50	714
Majengo Secondary School	Equity	0750278848409	3890	1250
Akoko Secondary School	Equity	0750278588642	805.10	
North Yimbo Chief's Camp	Coop	01141623644555	448.50	

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Oyamo Assistant Chief's Office	Equity	0750278588953	773.50	
DO's Office Maranda	Equity	0750278588761	90	
Sare Wetland Project	Equity	0750278588217	181.50	
Sirongo Beach Resource centre	Equity	0750278588674	880	

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17. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM/NG-CDF/2015/16(11)	Incomplete four devolved health projects	The Management acknowledges the existences of these projects, however, measurer s have been put to ensure that fittings are completed and handed as fully complete, though they are in use.	NG-CDF BOARD	Not resolved.	
1.	Unconfirmed cash and cash equivalent balance- lack of documentary evidence to verify the figures therein.	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.
2.	Unconfirmed National Hospital Insurance Fund expenditure. It was not possible to confirm whether shillings 4 million transferred to NHIF Account was utilized to offset medical cost for need and deserving constituents.	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.
3.	Unconfirmed project grant was not	To be advised.	Former FAM,	Not	To consult

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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)
	possible to confirm whether a total of Kshs. 9,405,000 were received by St. Mary's Maranyona Secondary School		Mr. Hawkins Samba	resolved	and give advice.
4.	Unconfirmed water project expenditure and Bondo TTC. It was not possible to confirm that the grant amounting to Kshs. 3,610,000 was disbursed to TTC.	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.
1.	Budget implementation under expenditure under-utilization of vote heads e.g. Sports, Use of goods and services and NGCDFC Capacity Building	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.
2.	Unauthorized reallocation of bursary funds- authorization reallocation of bursary for renovation of classrooms in schools.	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.
3.	Patrol boats project-regularity of the expenditure of Kshs 950,000 in purchase and branding of the boat	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
4.	Security projects-regularity of expenditure totalling of Kshs 8,550,00	To be advised.	Former FAM, Mr. Hawkins Samba	Not resolved	To consult and give advice.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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18. ANNEXURE

TRIAL BALANCE FOR THE YEAR ENDED JUNE 30, 2020

TRIAL BALANCE AS AT JUNE 30, 2020			DR	CR
Cash and Cash equivalents				
	Bank Balances		5,756,198	
	Cash Balances		-	
	Outstanding Imprest		-	
Payments				
	Compensation of Employees		1,771,911	
	Use of goods and services		9,542,166	
	Transfers to Other Government Units		82,170,000	
	Other grants and transfers		28,985,526	
	Acquisition of Assets		-	
	Other Payments		1,548,500	
Receipts				
	Transfers from the Board			123,040,875
	Proceeds from sale of assets			-
	Others receipts			-
	Prior Year Adjustment			-
	Receivables			
	Payables			
	Fund Balance b/f			6,733,426
TOTAL			129,774,301	129,774,301

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