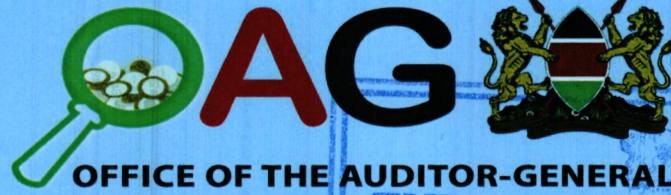


REPUBLIC OF KENYA



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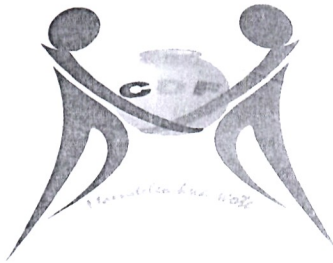
OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - LOIMA
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
LOIMA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

Reports and Financial Statements

For the year ended June 30, 2019

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mathew Kipsanai
2.	Sub-County Accountant	James Muli
3.	Chairman NGCDFC	Lawrence Lopayo
4.	Member NGCDFC	

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -Loima 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 Loima Constituency Headquarters

(f) P. NGCDF Loima Constituency Headquarters

P.O Box 193 – 30500,
NGCDF Office Located along the Lodwar – Uganda International Road, Lorugum Bus Stage,
Opposite KCB Bank, Lodwar

NGCDF Loima Constituency Contacts

E-mail: ngcdfloima@ngcdf.go.ke

Website: www.ngcdf.go.ke

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

(g) NGCDF Loima Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200 Nairobi, Kenya
2. Equity Bank,
Lodwar Branch,
Account No: 0990261717473

(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

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

Reports and Financial Statements

For the year ended June 30, 2019

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

This is a true reflection of Loima NGCDFC budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures within the Constituency which is evident from the Transfers to Other Government entities and Other Grants and transfers.

During the 2018/2019 FY, Loima NGCDF was allocated KES 109,040,876.00
The total funds received and spent during the 2018/2019 FY was KES. 108,784,483

The budget performance was as follows;

Compensation of Employees	3,814,366
Use of goods and services	6,214,402
Transfers to Other Government Units	48,019,043
Other grants and transfers	49,593,640
ICT Hubs	4,677,027

Key achievements for the NGCDF,

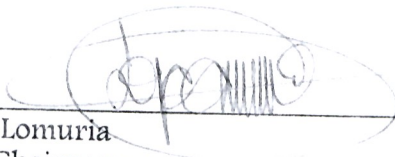
1. Timely absorption of the funds as we release the funds to the PMC immediately.
2. Completion of the projects on time.
3. Proper management of the projects by the PMCs
4. Good quality projects
5. Emergency projects that have a great impact on the population,

Challenges

1. Late or delayed release of funds from the treasury and the NGCDF
2. Delayed approval of the projects by the NGCDF BOARD for the case of projects that needed any other supporting documents from the constituency.
3. Late approval of projects and reallocations

Recommendations

- The NGCDF BOARD should speed up the approval of projects once the documents are availed from the constituencies.
- Timely release of funds from the NGCDF BOARD to the constituency to make sure that all the Constituency allocation is disbursed by the end of the Financial Year.



Lopayo Lawrence Lomuria
Loima NG-CDFC Chairperson

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

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-Loima Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 20XX, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Loima 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-Loima 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-Loima Constituency financial statements were approved and signed by the Accounting Officer on 15th September 2019.



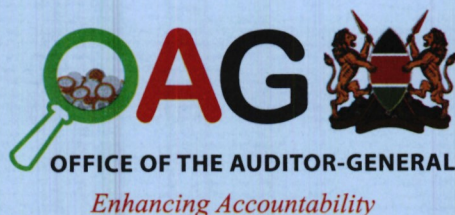
Fund Account Manager
MATHEW KIPSANAI



Sub-County Accountant
James Muli
ICPAK Member Number:

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Loima Constituency set out on pages 6 to 36, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Presentation and Accuracy of Financial Statements

A review of the financial statements provided for audit review revealed the following:

- i) The key constituency information and Management on page 1 of the financial statements relates to Gilgil and not Loima Constituency.
- ii) Page 14 and 15 have been duplicated in the financial statements.
- iii) The statement of assets and liabilities reflects nil outstanding imprests which vary with the figure of Kshs.2,719,395 reflected in Note 11 to the financial statements

resulting to a variance of Kshs.2,719,395 which has not been explained or reconciled.

- iv) The statement of cash flows reflects net cash flow from operating activities of negative Kshs.1,454,927 which vary with the computed figure of negative Kshs.3,533,995 resulting to a variance of Kshs.2,079,068 which has not been explained or reconciled.
- v) The figures reflected in budget execution by programmes and sub programmes have not been rounded to the Kenya Shilling as stipulated in policy number 3 of the significant accounting policies on page 14 of the financial statements.
- vi) The significant accounting policies on page 14 of the financial statements relates to Gilgil Constituency.
- vii) Note 15.4 reflects PMC account balances of Kshs.11,314,312 and as analyzed in annexure 5. However, the analysis is at annexure 4 to the financial statements instead of Annexure 5.
- viii) The statement of assets and liabilities reflects total financial assets comparative figure of Kshs.7,641,297 which is at variance with the 2017/2018 audited financial statements figure of Kshs.5,153,697 resulting a variance of Kshs.2,487,600 which has not been explained or reconciled.
- ix) All the comparative figures reflected in the statement of cash flows vary with the 2017/2018 audited financial statements figures. The variances have not been explained or reconciled.
- x) Note 5 to the financial statement reflects use of goods and services total comparative figure of Kshs.9,914,392. However, the comparative figures for each component as indicated in the prior year audited financial statements have not been reflected.
- xi) Note 7 to the financial statement reflects other grants and other payments comparative figure of Kshs.24,422,250 which vary with the prior year audited financial statements figure of Kshs.31,376,500 resulting to a variance of Kshs.6,954,250 which has not been explained or reconciled.
- xii) Note 13 to the financial statement reflects nil comparative bank accounts balances brought forward which vary with the prior year audited financial statements figure of Kshs.381,100 resulting to a variance of Kshs.381,100 which has not been explained or reconciled.

Under the circumstances, the financial statements are not accurately presented in accordance with International Public Sector Accounting Standards.

2. Compensation of Employees

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees amounting to Kshs.3,814,366 which variance with the figure

of Kshs.3,570,044 reflected in Note 4 to the financial statements resulting to a variance of Kshs.244,322 which has not been explained or reconciled. Further, compensation of employees figure includes basic wages of contractual employees amount of Kshs.3,384,380 and employer contribution to National Social Security Fund (NSSF) amount of Kshs.185,664 as indicated in Note 4 to the financial statements.

In addition, records availed for audit including the payment vouchers and monthly payrolls revealed that the Fund had sixteen (16) contracted staff who were paid a total basic salary of Kshs.3,148,380 and the employer contribution to NSSF amounting to Kshs.172,164 totaling to Kshs.3,320,544 resulting to a variance of Kshs.493,822 which has not been explained or reconciled.

A further review of the supporting schedules revealed that the schedules included the amounts for employees contributions to NSSF, Pay As You Earn and National Hospital Insurance Fund (NHIF) contributions which lead to double calculation of the figures since these are expenses of the employee and not employer. In addition, the entity did not avail any record to prove that they remitted all the statutory deductions to the relevant state bodies including the National Social Security Fund (NSSF), National Hospital Insurance Fund (NHIF) and Kenya Revenue Authority.

Further, a review of the monthly payrolls revealed that the entity awarded a salary increment to all its employee from April, 2019. However, this was not supported with any documentary evidence including the board approval minutes and letters of offer.

Under the circumstances, the validity and accuracy of compensation of employees expenditure Kshs.3,814,366 for the year ended 30 June, 2019 could not be confirmed.

3. Office and General Supplies and Services

Included in the office and general supplies and services figure of Kshs.2,347,422 reflected in Note 5 to the financial statement is an expenditure on insurance, domestic travel, routine maintenance of motor vehicle, fuel oil and lubricants, bank charges, purchase of airtime, hire of motor vehicle all totaling to Kshs.1,940,222 which have been charged in the office and general supplies and services expenditure. The expenditure is not office and general supplies and services in nature.

Under the circumstances, the accuracy and classification of office and general supplies and services expenditure of Kshs.2,347,422 for the year ended 30 June, 2019 could not be confirmed.

4. Security Projects

Included in the other grants and payments figure of Kshs.49,593,640 reflected in Note 7 of the statement of receipts and payments is security projects of Kshs.8,038,431 which vary with the supporting documents figure of Kshs.7,200,000 resulting to an unexplained variance of Kshs.838,431.

Under the circumstances, the validity and accuracy of security projects expenditure of Kshs.8,038,431 for the year ended 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budget Absorption and Performance

During the year under review, the National Government Constituencies Development Fund - Loima Constituency had an approved budget Kshs.163,825,359 against actual expenditure of Kshs.112,318,478 or approximately 69% of the budget resulting to under expenditure of Kshs.51,506,881 or 31% of the budget as shown below. Further, it was noted that the expenditure for use of goods and services had exceeded the final budget by Kshs.75,306.

Item	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Under Absorption (Kshs.)	%Under Absorption
Compensation of Employees	4,698,720	3,814,366	884,354	18.8%
Use of Goods and Services	6,139,096	6,214,402	(75,306)	+1.2%
Transfers to Other Government Units	84,468,964	48,019,043	36,449,921	43.2%
Other Grants and Transfers	59,841,552	49,593,640	10,247,912	17.1%
Other Payments	8,677,027	4,677,027	4,000,000	46%
Total	163,825,359	112,318,478	51,506,881	31%

Non-utilization of all the funds budgeted for is an indication that services and approved projects/programmes were not delivered and therefore the budget did not meet the intended objectives of improving the service delivery to the residents of Loima Constituency.

2. Project Implementation Status

The National Government Constituencies Development Fund - Loima Constituency had budgeted to spend Kshs.90,188,204 towards implementation of thirty six (36) projects during the year 2018/2019. Four (4) projects budgeted for Kshs.35,686,412

were complete, sixteen (16) projects with a total budget of Kshs.14,520,992 were on-going and sixteen (16) projects with a budget of Kshs.39,980,800 were indicated as not started as detailed in **Appendix 1**.

Delay in implementation and completion of planned projects is an indication that the residents of Loima Constituency failed to receive the benefits accruing from the planned programs and activities for the year ended 30 June, 2019.

3. Project Verification

During the year under review, eight (8) projects costing Kshs.20,540,279 were verified in March 2020. All the projects were found to be complete and in use, however no project was labelled as at the time of field verification. The verified projects are detailed in **Appendix 2**.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Training Expenses

Included in the use of goods and services figure of Kshs.6,214,402 reflected in Note 5 to the financial statements is Kshs.1,034,080 expenditure incurred on training expenses. However, supporting documents such as the invitation to letters and training programs were not provided for audit verification.

Under, the circumstances, the validity and propriety of training expense amount of Kshs.1,034,080 for the year ended 30 June, 2019 could not be confirmed.

2. Committee Allowances

Included in the use of goods and services figure of Kshs.6,214,402 is committee allowances expenditure of Kshs.1,521,900. However, the Management did not avail any documentary evidence to show that the Secretary in consultation with the officer of the board seconded to the constituency actually prepared and tabled before a constituency committee a schedule of meetings which were to be held during the year and also that copies of the minutes above were submitted to the board within thirty days after the confirmation and execution of the minutes in the manner prescribed by the board as

required by Section 6(9) and Section 6(12) of the National Government Constituencies Fund Regulations, 2016. Further, notices for the committee meetings were not availed for audit verification.

Under the circumstances, the validity and legality of the committee allowances amount of Kshs.1,521,900 could not be confirmed.

3. Other Grants and Transfers- Bursary

Included in other grants and other payments of Kshs.49,593,640 reflected in Note 7 to the financial statement is a bursary figure of Kshs.31,325,400. However, the criteria of identifying the beneficiaries was not availed for audit verification and there was no acknowledgement from the Institutions which received the money.

Under the circumstances, the validity and propriety of Kshs.31,325,400 bursary expenditure for the year ended 30 June, 2019 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

During the year ended 30 June, 2019, the Management of Loima National Government Constituency Development Fund did not have in place a risk management policy, risk management strategies and a system of risk management to enable them develop appropriate risk strategies in order to improve on effective and efficient management of public resources. Without a well-established risk management policy, the operations of the entity may be adversely affected incase a disaster strikes.

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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the National Government Constituencies Development Fund - Loima Constituency ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern 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 National Government Constituencies Development Fund - Loima Constituency financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 National Government Constituencies Development Fund - Loima Constituency 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 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 National

Government Constituencies Development Fund - Loima Constituency ability to continue as a going concern or 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 National Government Constituencies Development Fund- Loima Constituency to cease to continue as a going concern or 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 National Government Constituencies Development Fund-Loima Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2021

Appendix 1: Project Implementation Status

	Project Name	Project activity	Amount (Kshs.)	%	Status
1	Bursary Secondary Schools	Payment of bursary to needy students	15,005,612.55	100%	Complete
2	Bursary Tertiary Institutions	Payment of bursary to needy students in tertiary level driving schools, colleges, TIVET and universities	15,000,000.00	100%	Complete
3	Sports	Facilitation of Cross Border Sports activities to foster peace - To organize Community cross border peace Forums and schools competition within the Constituency	2,180,800.00	100%	Complete
4	Napeililim Secondary School	Purchase of Laboratory Equipment for the Chemistry, Laboratory and Biology laboratories	3,500,000.00	100%	Complete
		Sub Total	35,686,412.55		
1	Kalemunyang ICT Hub	Construction of Constituency innovation Hub Unit	2,000,000.00	50%	Ongoing
2	Marakalo Primary School	Completion of the Drilling of Borehole and Installation of Handpump - Casing and Installation of Handpump, Construction of waste water drainage trough/area and Fencing to the Fencing of the Borehole	500,000.00	80%	Ongoing
3	Nakwapua Primary School	Completion of the Drilling of Borehole and Installation of Handpump - Casing and Installation of Handpump, Construction of waste water drainage trough/area and Fencing to the Fencing of the Borehole	1,000,000.00	80%	Ongoing
4	Namoruarengan Primary School	Completion of the Drilling of Borehole and Installation of Handpump - Casing and Installation of Handpump, Construction of waste water drainage trough/area and Fencing to the Fencing of the Borehole	1,500,000.00	80%	Ongoing

	Project Name	Project activity	Amount (Kshs.)	%	Status
5	Koleuleui Primary School	Completion of the Drilling of Borehole and Installation of Handpump - Casing and Installation of Handpump, Construction of waste water drainage trough/area and Fencing to the Fencing of the Borehole	1,000,000.00	80%	Ongoing
6	Kangataruk Primary School	Completion of the Drilling of Borehole and Installation of Handpump - Casing and Installation of Handpump, Construction of waste water drainage trough/area and Fencing to the Fencing of the Borehole	1,000,000.00	80%	Ongoing
7	Nakuja Ekalale Primary School	Completion of the Drilling of Borehole and Installation of Handpump - Casing and Installation of Handpump, Construction of waste water drainage trough/area and Fencing to the Fencing of the Borehole	700,000.00	80%	Ongoing
8	Nawoyawoi Primary School	Completion of 2 Classrooms - Plastering, Walling, Electrical Wiring, Flooring and Branding	600,000.00	80%	Ongoing
9	Nachuro Primary School	Completion of 2 Classrooms - Plastering, Walling, Electrical Wiring, Flooring and Branding	802,027.00	80%	Ongoing
10	Atalokamusio Primary School	Completion of 2 Classrooms - Plastering, Walling, Electrical Wiring, Flooring and Branding	500,000.00	80%	Ongoing
11	Namoruarengan Primary School	Completion of 1 Classroom - Plastering, Walling, Electrical Wiring, Flooring and Branding	500,000.00	80%	Ongoing
12	Tiya Primary School	Completion of the Construction of 2 Classrooms - Flooring, Walling, Roofing, Painting and branding (Kshs.400,000) and Equipping with 50 double pupils desks (Kshs.300,000)	700,000.00	80%	Ongoing

	Project Name	Project activity	Amount (Kshs.)	%	Status
13	Lorengippi Secondary School	Completion of Construction of Security House at the gate- Installation of Steel Metallic gate and Concrete fixing of the Chain link	1,018,965.00	80%	Ongoing
14	Lomil Girls Secondary School	Completion of the Girls Dormitory Project - Plastering, Walling, Electrical Wiring, Flooring and Branding	700,000.00	80%	Ongoing
15	Lomokori Security Camp	Completion of Borehole projects Casing and Installation of Handpump, Construction of livestock waste water trough Fencing of the Borehole	1,500,000.00	75%	Ongoing
16	Lopuke/Kotaruk Security Camp	Completion of Borehole projects- Casing and Installation of Handpump, Construction of livestock waste water trough Fencing of the Borehole	500,000.00	90%	Ongoing
		Sub Total	14,520,992.00		
1	Lomil Girls Secondary School	Construction of 2 door Pit Latrines with urinal area	545,200.00	0%	Not Started
2	Namoruarengan Primary School	Construction of 2 door Pit Latrines with urinal area	545,200.00	0%	Not Started
3	Lochor Alomaala Primary School	Construction of 2 door Pit Latrines with urinal area	545,200.00	0%	Not Started
4	Lorengippi Primary School	Construction of 2 door Pit Latrines with urinal area	545,200.00	0%	Not Started
5	Lolupe Primary School	Construction of 2 Classrooms (Kshs. 2,600,000) and Equipping with 50 pupils double desks(Kshs. 400,000)	3,000,000.00	0%	Not Started
6	Nakamane Primary School	Construction of 2 Classrooms (Kshs. 2,600,000) and Equipping with 50 pupils double desks (Kshs.400,000)	3,000,000.00	0%	Not Started
7	Nataparkakono Primary School	Drilling of Borehole and Installation of handpump	2,400,000.00	0%	Not Started
8	Nakwamunyen Primary School	Construction of 2 door Pit latrines with urinary area	700,000.00	0%	Not Started
9	Nakuja Ekalale Primary School	Construction of 2 door Pit latrines with urinary area	700,000.00	0%	Not Started

Report of the Auditor-General on National Government Constituencies Development Fund - Loima Constituency for the year ended 30 June, 2019

	Project Name	Project activity	Amount (Kshs.)	%	Status
10	Lorugum Primary School	Construction of School Dormitory	6,000,000.00	0%	Not Started
11	Nakwasinyen Primary School	Drilling of Borehole and Installation of handpump	2,400,000.00	0%	Not Started
12	Lorengippi Secondary School	Construction of Dormitory	3,000,000.00	0%	Not Started
13	Napeililim Secondary School	Purchase of a 51 seater semi luxury school bus	7,200,000.00	0%	Not Started
14	Turkwel ICT Hub	Construction of Constituency innovation Hub Unit	2,000,000.00	0%	Not Started
15	Namoruputh Security Structures	Construction of 4 NPR Houses with Pit Latrines and Bathrooms	5,000,000.00	0%	Not Started
16	Kaayen Primary School	Drilling of Borehole and Installation of handpump	2,400,000.00	0%	Not Started
		Sub Total	39,980,800.00		
		Grand Total	90,188,204.55		

Appendix 2: Unlabeled Projects

	Payee	Project Activity	Amount (Kshs.)	Observation
1.	Napeidukan Primary School	Construction of 2 classrooms and drilling of borehole & installation of handpump	5,548,279	Classrooms done to completion. Borehole and pump not labelled by Loima NGCDF. No completion certificate
2.	Nameyan Primary School	Construction of 2 classrooms	2,200,000	Classrooms done to completion. No labelling done. No completion certificate
3.	Alokamusio Primary School	Construction of 2 classrooms	2,500,000	Classrooms done to completion. No labelling done. No completion certificate
4.	Namoruarengan Primary School	Drilling of borehole and installation of water pump	2,000,000	Borehole done to completion. No labelling done
5.	Kangataruk Primary School	Construction of 1 classroom	1,500,000	Classroom done to completion. No labelling done. No completion certificate
6.	Lomil Secondary School	Construction of girls school dormitory	2,300,000	Dormitory complete and in use. No labelling done
7	Lomil Secondary School	Water piping	1,000,000	Water piping done to completion. No labelling done
8	Napeililim Secondary School	Purchase of Chemistry and Biology Laboratory Equipment	3,500,000	Purchase of Chemistry and Biology Laboratory Equipment
		Total	20,540,279	

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

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	108,784,483	72,853,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,784,483	72,853,447
PAYMENTS			
Compensation of employees	4	3,814,366	1,247,500
Use of goods and services	5	6,214,402	9,914,392
Transfers to Other Government Units	6	48,019,043	22,000,000
Other grants and transfers	7	49,593,640	31,376,500
Acquisition of Assets	8	-	3,676,349
Other Payments	9	4,677,027	1,247,500
TOTAL PAYMENTS		112,318,478	69,462,241
SURPLUS/DEFICIT		(3,533,995)	3,391,206

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Loima Constituency financial statements were approved on 15th September 2019 and signed by:

Fund Account Manager
MATHEW KIPSANAI



Sub-County Accountant
James Muli

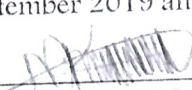
ICPAK Member Number:


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

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,698,771	5,153,697
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,698,771	5,153,697
Current Receivables			
Outstanding Imprests	11		0
TOTAL FINANCIAL ASSETS		3,698,771	7,641,297
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		<u>3,698,771</u>	<u>7,641,297</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	5,153,697	381,000
Surplus/Defict for the year		(3,533,995)	4,638,706
Prior year adjustments	14	2,079,068	133,891
NET LIABILITIES		3,698,771	5,153,697

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Loima Constituency financial statements were approved on 15th September 2019 and signed by:


Fund Account Manager
MATHEW KIPSANAI


Sub-County Accountant
James Muli
ICPAK Member Number:

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


Reports and Financial Statements


For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from CDF Board	1	108,784,483	166,581,102
Other Receipts	3	-	-
Total Receipts		108,784,483	166,581,102
Payments			
Compensation of Employees	4	3,814,366	1,920,291
Use of goods and services	5	6,214,402	7,378,990
Transfers to Other Government Units	6	48,019,043	32,626,290
Other grants and transfers	7	49,593,640	69,568,788
Other Payments	9	4,677,027	-
Total Payments		112,318,478	111,494,359
Total Receipts Less Total Payments		(3,533,995)	55,086,743
Adjusted for:			
Outstanding Imprest	11	-	-
Retention	12A	-	-
Gratuity Payable	12B	-	-
Prior Year adjustment	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(1,454,927)	55,086,743
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(367,990)
Net cash flows from Investing Activities		-	(367,990)
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,454,927)	54,718,753
Cash and cash equivalent at BEGINNING of the year	13	5,153,697	8,616,455
Cash and cash equivalent at END of the year		3,698,771	63,335,208

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Loima Constituency financial statements were approved on 15TH SEPTEMBER 2019 and signed by:


Fund Account Manager
MATHEW KIPSANAI



Sub-County Accountant
JAMES MULI
ICPAK Member Number:


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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876.00	54784483.05	163,825,359	108,784,483	55,040,876	66.4%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	66.4%
TOTAL RECEIPTS	109,040,876.00	54,784,483	163,825,359	108,784,483	55,040,876	
PAYMENTS						
Compensation of Employees	4,698,720.00	0	4,698,720	3,814,366	884,354	81.2%
Use of goods and services	5,114,958.00	1,024,138	6,139,096	6,214,402	(75,306)	101.2%
Transfers to Other Government Units	44,820,992.00	39,647,972	84,468,964	48,019,043	36,449,921	56.8%
Other grants and transfers	50,406,206.00	9,435,346	59,841,552	49,593,640	10,247,912	82.9%
Acquisition of Assets	-	0	-	-	-	0.0%
Other Payments	4,000,000.00	4,677,027	8,677,027	4,677,027	4,000,000	
TOTAL	109,040,876.00	54,784,483	163,825,359	112,318,478	51,506,881	68.6%

The NGCDF-Loima Constituency financial statements were approved on 15th September 2019 and signed by:


Fund Account Manager
MATHEW KIPSANAI


Sub-County Accountant
Name:
ICPAK Member Number:

VII BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	5,124,720.00				
1.2 Committee allowances	1,200,000.00				
1.3 Use of goods and services	217,732.00				
2.0 Monitoring and evaluation					
2.1 Capacity building	1,352,960.00				
2.2 Committee allowances	1,200,000.00				
2.3 Use of goods and services	718,266.00				
3.0 Emergency	5,738,993.45				
3.4 Security projects	5,738,993.45				
4.0 Bursary and Social Security					
4.1 Primary Schools	0	0	0	0	0
4.2 Secondary Schools	15,005,612.55				
4.3 Tertiary Institutions	15,000,000.00				
4.4 Universities	0	0	0	0	0
4.5 Social Security	0	0	0	0	0
5.0 Sports	2,180,800.00				
5.1					
5.2					

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.3					
6.0 Environment					
Lomil Girls Secondary School	545,200.00	0	545,200.00	0	545,200.00
Namoruarengan Primary School	545,200.00	0	545,200.00	0	545,200.00
Lochor alomaala Primary School	545,200.00	0	545,200.00	0	545,200.00
Lorengippi Primary School	545,200.00	0	545,200.00	0	545,200.00
7.0 Primary Schools Projects (List all the Projects)					
NAMORUARENGAN PRIMARY SCHOOL	-	2,000,000.00	2,000,000.00	2,000,000.00	0
KANGATARUK PRIMARY SCHOOL	-	3,000,000.00	3,000,000.00	3,000,000.00	0
NAKWAPUA PRIMARY SCHOOL	-	1,500,000.00	1,500,000.00	1,500,000.00	0
KOLEULEUI PRIMARY SCHOOL	-	1,500,000.00	1,500,000.00	1,500,000.00	0
LOCHERILIM PRIMARY SCHOOL	-	500,000.00	500,000.00	500,000.00	0
NAKUJA EKALE PRIMARY SCHOOL	-	1,800,000.00	1,800,000.00	1,800,000.00	0
ATA LOKAMUSIO PRIMARY SCHOOL	-	2,500,000.00	2,500,000.00	2,500,000.00	0
NAMORU PRIMARY SCHOOL	-	500,000.00	500,000.00	500,000.00	0
NAWAYAWOI PRIMARY SCHOOL	-	2,400,000.00	2,400,000.00	2,400,000.00	0

Reports and Financial Statements
 For year ended June 30, 2019
 ... DEPARTMENTAL FUND (NGCDF) – LOIMA CONSTITUENCY

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
KALOBOI PRIMARY SCHOOL	-	3,000,000.00	3,000,000.00	3,000,000.00	0
NAMORPUTH PRIMARY SCHOOL	-	282,758.00	282,758.00	282,758.00	0
KOLULEWI RIMARY SCHOOL	-	500,000.00	500,000.00	500,000.00	0
NAPEIDUKAN RIMARY SCHOOL	-	5,548,279.00	5,548,279.00	5,548,279.00	0
MARAKALIO PRIMARY SCHOOL	-	2,000,000.00	2,000,000.00	2,000,000.00	0
KANGATARUK PRIMARY SCHOOL	-	1,000,000.00	1,000,000.00	1,000,000.00	0
KOLULEWI RIMARY SCHOOL	-	1,000,000.00	1,000,000.00	1,000,000.00	0
NAMORU ARENGAN PRIMARY SCHOOL	-	1,500,000.00	1,500,000.00	1,500,000.00	0
NAKUJA EKALE PRIMARY SCHOOL	-	700,000.00	700,000.00	700,000.00	0
NACHURO PRIMARY SCHOOL	-	2,177,972.00	2,177,972.00	2,177,972.00	0
NAMORPUTH PRIMARY SCHOOL Lolupe Primary School	-	500,000.00	500,000.00	500,000.00	0
Nakanane Primary School	3,000,000.00	0	3,000,000.00	0	3,000,000.00
Nataparakono Primary School	3,000,000.00	0	3,000,000.00	0	3,000,000.00
Nakwanunyen Primary School	2,400,000.00	0	2,400,000.00	0	2,400,000.00
Nakuja Ekalale Primary School	700,000.00	0	700,000.00	0	700,000.00
Lorugum Primary School	700,000.00	0	700,000.00	0	700,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LOIMA CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
	6,000,000.00		6,000,000.00	0	6,000,000.00
Nakwasinyen Primary School	2,400,000.00	0	2,400,000.00	0	2,400,000.00
Kaayen Primary School	2,400,000.00	0	2,400,000.00	0	2,400,000.00
Marakalo Primary School	500,000.00	0	500,000.00	0	500,000.00
Nakwapua Primary School	1,000,000.00	0	1,000,000.00	0	1,000,000.00
Namoruarengan Primary School	1,500,000.00	0	1,500,000.00	0	1,500,000.00
Koleulei Primary School	1,000,000.00	0	1,000,000.00	0	1,000,000.00
Kangataruk Primary School	1,000,000.00	0	1,000,000.00	0	1,000,000.00
Nakuja Ekalale Primary School	700,000.00	0	700,000.00	0	700,000.00
Nawoyawoi Primary School	600,000.00	0	600,000.00	0	600,000.00
Nachuro Primary School	802,027.00	0	802,027.00	0	802,027.00
Atalokamusio Primary School	500,000.00	0	500,000.00	0	500,000.00
Namoruarengan Primary School	500,000.00	0	500,000.00	0	500,000.00
Tiya Primary School	700,000.00	0	700,000.00	0	700,000.00
Lolupe Primary School	3,000,000.00	0	3,000,000.00	0	3,000,000.00
Nakamane Primary School	3,000,000.00	0	3,000,000.00	0	3,000,000.00
Nataparkakono Primary School	2,400,000.00	0	2,400,000.00	0	2,400,000.00

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.0 Secondary Schools Projects (List all the Projects)					
LORENGIPI SECONDARY SCHOOL	4,018,965.00	0	4,018,965.00	0	4,018,965.00
LOMIL SECONDARY SCHOOL	700,000.00	0	700,000.00		700,000.00
NAPILLIM SECONDARY SCHOOL	10,700,000.00	0	10,700,000.00	3,500,000.00	7,200,000.00
9.0 Tertiary institutions Projects (List all the Projects)					
10.0 Security Projects					
LOPUKE/ KATARUK SECURITY STRUCTURES	500,000.00	3,200,000.00	3,700,000.00	3,200,000.00	500,000.00
MARAKALIO SECURITY STRUCTURES	0	1,500,000.00	1,500,000.00	1,500,000.00	0
LOMOKORI SECURITY CAMP	1,500,000.00	2,000,000.00	3,500,000.00	2,000,000.00	1,500,000.00
LOPUKE SECURITY CAMP		500,000.00	500,000.00	500,000.00	0
Namoruputh Security Structures					
11.0 Acquisition of assets	5,000,000.00	0	5,000,000.00	0	5,000,000.00
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others	-	-	-	-	-

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
12.1 Strategic Plan	-	-	-	-	-
12.2 Innovation Hubs	4,000,000.00	4,677,027	8,677,027	4,677,027	4,000,000.00

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based)

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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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 2018 for the period 1st July 2018 to 30th June 2019 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 2019.

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.

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2018-2019	2017 - 2018
			Kshs	Kshs
		B005171	53,320,690	
1330407	Normal Allocation	B030035	1,463,793	
		B030265	10,000,000	
		B030481	15,000,000	
		B006428	6,000,000	
		A724460	11,000,000	
		B047527	12,000,000	
		14/10/2016		29,448,275
		14/10/2016		5,500,000
1330408	Conditional grants	9/2/2017		37,905,172
				-
1330409	Receipt from other Constituency			-
	TOTAL		108,784,483	72,853,447

2. PROCEEDS FROM SALE OF ASSETS

	Description		2018-2019	2017 - 2018
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

1400000	3 OTHER RECEIPTS		
	Description	2018-2019	2017 - 2018
		Kshs	Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of Tender Documents	-	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

2110000	4 COMPENSATION OF EMPLOYEES		
	Description	2018-2019	2017 - 2018
		Kshs	Kshs
2110201	Basic wages of contractual employees	3,384,380	1,112,500
2110202	Basic wages of casual labour		
	Personal allowances paid as part of salary		
2110301	House allowance	-	
2110314	Transport allowance	-	
2110320	Leave allowance		
2110326	Other personnel payments	-	0
2120101	Employer contribution to NSSF	185,664	135,000
2710120	Gratuity-Paid	-	0
	Gratuity-Accrued	-	
	TOTAL	3,570,044	1,247,500

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

220000 0	5 USE OF GOODS AND SERVICES		
	Description	2018-2019	2017 - 2018
		Kshs	Kshs
			9,914,392
2210100	Utilities, supplies and services		
2210101	Electricity		
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	1,034,080	
2210800	Hospitality supplies and services		
2210802	Other committee expenses	1,311,000	
2210809	Committee allowance	1,521,900	
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	2,347,422	
2211200	Fuel , oil & lubricants		
2211300	Other operating expenses		
2211301	Bank service commission and charges		
2211313	Security operations		
2220100	Routine maintenance - vehicles and other transport equipment		
2220200	Routine maintenance- other assets		
	Strategic Plan		
	TOTAL	6,214,402	9,914,392

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2018-2019	2017 - 2018
		Kshs	Kshs
2630204	Transfers to Primary schools	34,409,009	18,500,000
2630205	Transfers to Secondary schools	13,610,034	3,500,000
2630206	Transfers to Tertiary institutions	-	0
	TIVET		
	TOTAL	48,019,043	22,000,000

7. OTHER GRANTS AND OTHER PAYMENTS

	Description	2018-2019	2017 - 2018
		Kshs	Kshs
2640101	Bursary -Secondary	17,195,400	18,328,000
2640102	Bursary -Tertiary	14,130,000	2,000,000
2640104	Bursary-Special schools	-	
2640105	Mocks & CAT	-	
2640507	Security	8,038,431	
2640509	Sports	1,963,792	
2640510	Environment	227,586	
2640200	Emergency Projects	8,038,431	4,094,250
	TOTAL	49,593,640	24,422,250

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3100000	8 ACQUISITION OF ASSETS	2018-2019	2017 - 2018
	<u>Non-Financial Assets</u>	Kshs	Kshs
		-	3,500,000
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	-	176,349
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of office furniture and fittings	-	-
3111002	Purchase of computers ,printers and other IT equipment	-	-
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipment	-	-
3111112	Purchase of soft ware	-	-
3130101	Acquisition of Land	-	-
	TOTAL	-	3,676,349

9. OTHER PAYMENTS			
	ICT HUB	4,677,027	-
	strategic plan	-	3,468,029
		-	-
	TOTAL	4,677,027	3,468,029

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 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2018-2019 Kshs (30/6/2019)	2017 - 2018 Kshs (30/6/2018)
Equity Bank ,Lodwar Branch . Loima NG-CDF	A/C no.0990261717 473	3,698,771	5,153,697

10B: CASH IN HAND)

	2018-2019 Kshs (30/6/2019)	2017 - 2018 Kshs (30/6/2018)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

11: OUTSTANDING IMPRESTS

11: OUTSTANDING IMPRESTS					
<i>Name of Officer</i>		<i>Date imprest taken</i>	<i>Amount Taken Kshs</i>	<i>Amount Surrendered Kshs</i>	<i>Balance (30/6/2019) Kshs</i>
					2,719,395
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
				-	2,719,395

12A. RETENTION

12 Retention		2018-2019	2017 - 2018
Supplier/Contractor	PV No.		
		-	-
TOTAL		-	-

12B. STAFF GRATUITY OUTSTANDING

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

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

		2018-2019	2017 - 2018
		(1/7/2018	(1/7/2017)
		Kshs	Kshs
	Bank accounts	5,153,697	
	Cash in hand		-
	Imprest		-
	TOTAL	5,153,697	-

14. PRIOR YEAR ADJUSTMENTS

		2018-2019	2017 - 2018
		Kshs	Kshs
	Bank accounts	-	133,891
	Cash in hand	-	-
	Imprest	2,079,068	-
	TOTAL	2,079,068	133,891.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2018-2019	2017 - 2018
		Kshs	Kshs
	NGCDFC Staff	-	-
	Others (specify)	-	-
		-	-

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15.3: UNUTILIZED FUND (See Annex 3)

		2018-2019	2017 - 2018
		Kshs	Kshs
	Compensation of employees	884,354	-
	Use of goods and services		-
	Amounts due to other Government entities	36,449,921	-
	Amounts due to other grants and other transfers	10,247,912	-
	Acquisition of assets	-	
	Others (<i>specify</i>)	4,000,000	
		51,582,187.00	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

			2018-2019	2017-2018
PMC	BANK	A/C NO	Kshs	Kshs
			11,314,312.00	
			11,314,312.00	xxx

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

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

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	0	0	0	0
Buildings and structures	6,000,000	0	0	6,000,000
Transport equipment	900,000	0	0	900,000
Office equipment, furniture and fittings	0	0	0	0
ICT Equipment, Software and Other ICT Assets	870,000	0	0	870,000
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	7,770,000	0	0	7,770,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2

PMC	Bank	Account number	Bank Balance	Bank Balance
			2018/19	2017/18
KOLULEWI RIMARY SCHOOL	EQUITY BANK LODWAR	990277326961	637,600.00	
NAMORU ARENGAN PRIMARY SCHOOL	EQUITY BANK LODWAR	900277472674	1,517,410.00	
NAKUJA EKALE PRIMARY SCHOOL	EQUITY BANK LODWAR	990277410725	199,560.00	
NACHURO PRIMARY SCHOOL	EQUITY BANK LODWAR	990277463913	175,672.00	
Marakalo Primary School	EQUITY BANK LODWAR	990277452566	1,917,600.00	
Nakwapua Primary School	EQUITY BANK LODWAR	990277331096	439,300.00	
Kangataruk Primary School	EQUITY BANK LODWAR	990277463382	1,006,870.00	
Nawoyawoi Primary School	EQUITY BANK LODWAR	990277535944	-	
Atalokamusio Primary School	EQUITY BANK LODWAR	990277470935	2,700.00	
LOMIL SECONDARY SCHOOL	EQUITY BANK LODWAR	990272686427		
NAPEILILIM SECONDARY SCHOOL	EQUITY BANK LODWAR	990278986020	3,500,000.00	
MARAKALO SECURITY STRUCTURES	EQUITY BANK LODWAR	990277452566	1,917,600.00	
LOMOKORI SECURITY CAMP	EQUITY BANK LODWAR	990277472738	-	
			11,314,312.00	

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REF: 2017-2017-1-01-0126-09-12	Presentation and Accuracy of Financial Statements	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2017-1-01-0126-09-12	Use of goods and services – Unsupported domestic travel and subsistence allowance, Unsupported Other Committee Expenses, Routine Maintenance	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2017-1-01-0126-09-12	Transfers to other government entities – Unsupported transfers, Unsupported prime costs and provisional costs, abandoned project at Nadapal Girls Secondary School, Construction works at Lomil Girls Secondary and Loima Girls Secondary Schools	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2017-1-01-0126-09-12	Other grants and transfers – Bursary, Environment projects, Emergency and Sports	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2017-1-01-0126-	Expenditure of Bursary, Emergency, Sports and Environment	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018

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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)
09-12					
REF: 2017-2017-1-01-0126-09-12	Budgetary performance – Project status report, project verification	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2017-1-01-0126-09-12	Presentation and Accuracy of Financial Statements	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2017-1-01-0126-09-12	Use of goods and services – Unsupported domestic travel and subsistence allowance, Unsupported Other Committee Expenses, Routine Maintenance	Audit Response ready for submission	Fund Account Manager	Not - Resolved	October 2018
REF: 2017-2018-1-01-0126-09-03	Accuracy and propriety of Basic wages of contractual employees could not be ascertained		Fund Account Manager	Not - Resolved	October 2019
2017-2018-1-01-0126-09-03	Remittance of statutory deductions-NGCDFC to avail evidence to show that they remitted amounts due to relevant Government Departments	PAYE, NHIF and NSSF deductions remitted	Fund Account Manager	Not - Resolved	October 2019
2017-2018-1-01-0126-09-03	Strategic Plan – management to avail documentary evidence in support the procurement process for preparation of strategic plan for audit verification		Fund Account Manager	Not - Resolved	October 2019



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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)
2017-2018-1-01-0126-09-03	Transfer to primary schools and secondary schools- the NGCDF to submit expenditure returns and bank statements for audit verification		Fund Account Manager	Not - Resolved	October 2019
2017-2018-1-01-0126-09-03	Stalled project-Tiya Primary school	The CDFC allocated funds during FY 2018/19 to complete the project.	Fund Account Manager	Not - Resolved	October 2019
2017-2018-1-01-0126-09-03	Sports projects- the accuracy and propriety of sports projects for the year ended 30 th June 2018 could not be confirmed		Fund Account Manager	Not - Resolved	October 2019
2017-2018-1-01-0126-09-03	Environment projects- the accuracy and propriety of Environment expenditure for the year ended 30 th June 2018 could not be confirmed		Fund Account Manager	Not - Resolved	October 2019
2017-2018-1-01-0126-09-03	Emergency projects- the accuracy and propriety of Emergency expenditure for the year ended 30 th June 2018 could not be confirmed		Fund Account Manager	Not - Resolved	October 2019



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