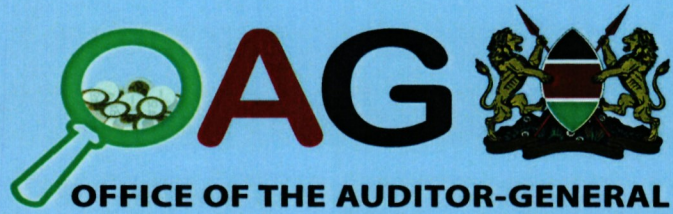



REPUBLIC OF KENYA



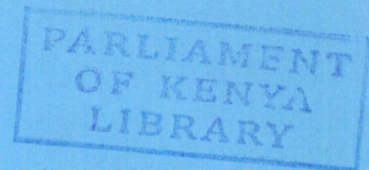
Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY OF KENYA	
DATE:	15 FEB 2022
	Tuesday
TABLED BY:	LDM
CLERK-AT-THE-TABLE:	G. Chebet

THE AUDITOR-GENERAL

ON



**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
NYANDO CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-
NYANDO 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)
NYANDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYANDO 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 NYANDO 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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Alfred Chisaina
2.	Sub-County Accountant	Cynthia Leting
3.	Chairman NGCDFC	Joseph Odada
4.	Member NGCDFC	Henry India Odep

(d) Fiduciary Oversight Arrangements

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

P.O. Box 85-40101
Ahero, KENYA

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

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

(f) NGCDF NYANDO Constituency Contacts

Telephone: (254) 721586575

(g) NGCDF NYANDO Constituency Bankers

1. Cooperative Bank of Kenya
Kisumu Branch
Account No. 01120015436000

(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

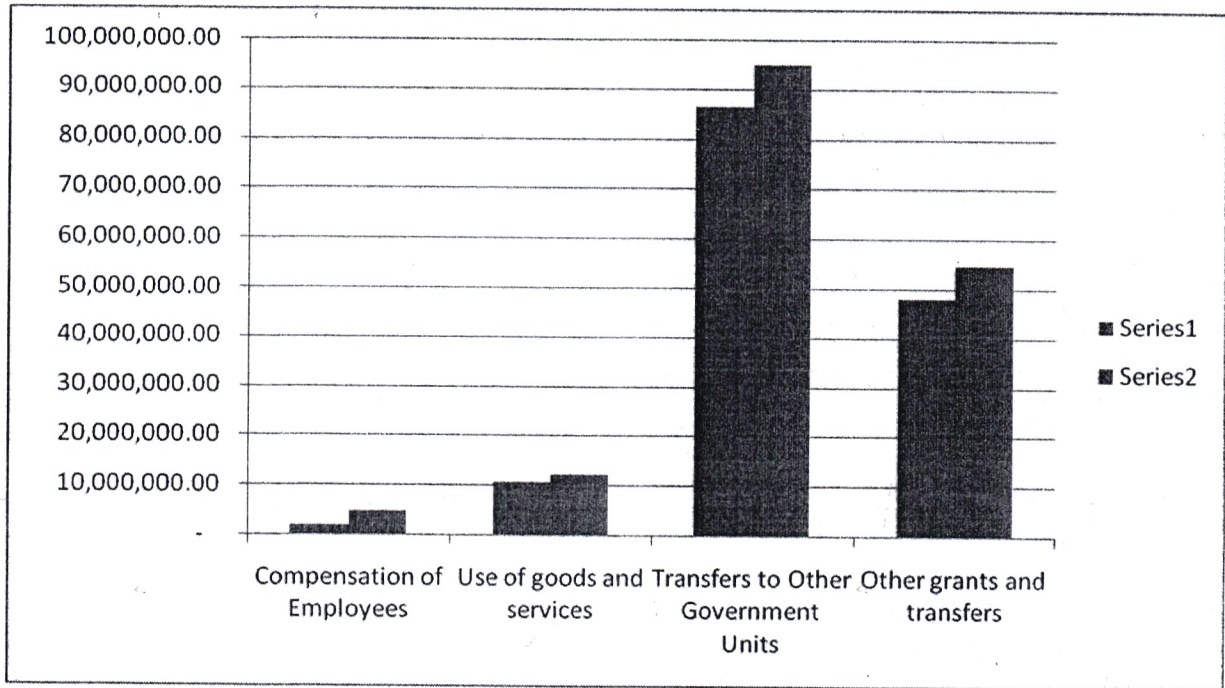
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The Nyando NGCDF budget performance against actual amounts for current year based on economic classification and programmes. The graph below represents in summary the entity's performance



Series 1 Actual
 Series2 Budget

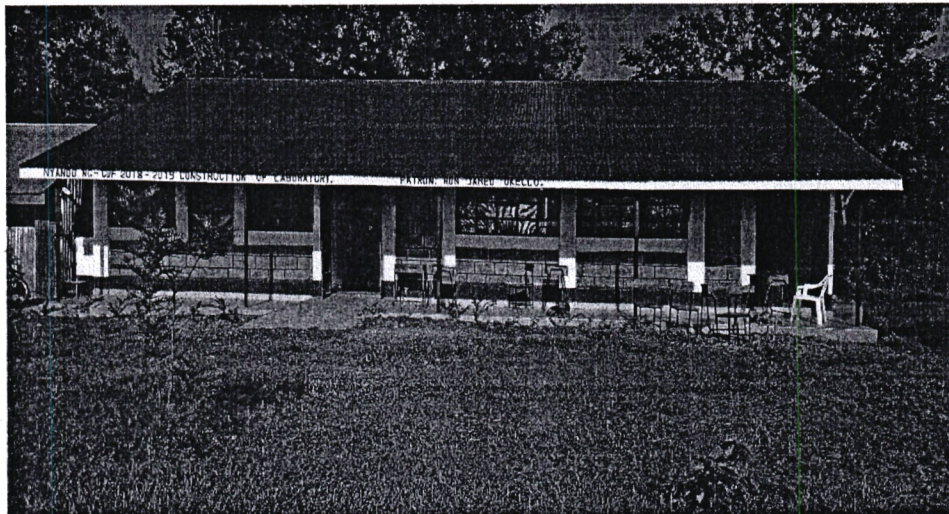
- key achievements for the entity

The Nyando NGCDFC planned to do among other activities construction of classrooms, laboratories and chiefs offices institutions in the constituency to cater for enhanced enrolment owing 100% transition policy and security

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



Four classroom tuition block at Ahero Girls Secondary School



Science laboratory at Nyalenda Girls Secondary School

The entity faced the following implementation challenges:

1. Lack of sufficient technical staff to oversee implementation of projects. The committee has engaged a clerk of works to supplement the county works officer
2. Delayed disbursement of funds from NGCDF Board leading to late implementation of projects

**CHAIRMAN NGCDF COMMITTEE
JOSEPH ROCKY ODADA**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYANDO 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.

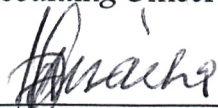
The Accounting Officer in charge of the NGCDF-NYANDO Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019.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

The Accounting Officer in charge of the NGCDF-NYANDO Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-NYANDO 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-NYANDO 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-NYANDO Constituency financial statements were approved and signed by the Accounting Officer on 21st 2020.



Fund Account Manager

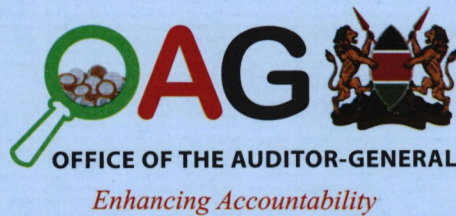
Name: Alfred Chisaina
ICPAK Member Number:



Sub-County Accountant

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 - NYANDO 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 - Nyando Constituency set out on pages 7 to 33, which comprise the statement of financial assets and liabilities as at 30 June, 2019 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Nyando 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 of Financial Statements

The statement of receipts and payments reflects use of goods and services figure of Kshs.10,580,620 while the summary statement of appropriation: recurrent and development combined shows a figure of Kshs.10,588,620 resulting to a variance of Kshs.8,000 which has not been explained or reconciled.

Further, the statement of receipts and payments reflects other grants and transfers figure of Kshs.48,041,874 while the summary statement of appropriation: recurrent and development combined shows a figure of Kshs.48,033,874, resulting to a variance of Kshs.8,000 which has also not been explained or reconciled.

In addition, the summary statement of appropriation: recurrent and development combined reflects budget utilization difference under other payments of Kshs.119,648 whereas the final budget and actual expenditure reflect nil balances.

Similarly, Note 15.2 to the financial statements on pending staff payables shows staff gratuity amounting to Kshs.385,040 as at 30 June, 2019 while annexure 2 on analysis of pending staff payables shows a nil balance. No explanation has been provided for the variance of Kshs.385,040.

Consequently, the financial statements as presented did not conform to the format prescribed by the Public Sector Accounting Standards Board (PSASB).

2. Unconfirmed Cash and Cash Equivalentents

The statement of assets and liabilities as at 30 June, 2019 reflects bank balances of Kshs.23,590,486. However, audit procedures performed on the bank reconciliation statement for the month of June, 2019 showed receipts in the bank statements not yet recorded in the cash book amounting to Kshs.200,000 which included dishonoured cheques amounting to Kshs.150,000 and Kshs.50,000 for cash banked in relation to purchase of tender documents. No reason was however provided for non-recording of the same in the cash book although the same had been outstanding for long.

In addition, the bank reconciliation statements reflected payments in bank not in cash book in respect of two cheque payments totalling Kshs.11,000 paid vide cheque No.010282 of Kshs.5,000 and cheque No.010563 of Kshs.6,000. No reason was however provided as to why the payments were not included in the cash book. Likewise, the supporting documents for the cheques including the payment vouchers were not provided for audit review.

Further, the bank reconciliation statement for the month of June, 2019 also showed payments in bank statement not yet recorded in the cash book of Kshs.69,100 relating to bank charges. However, no reason was provided for not recording the bank charges in the cash book and include the same in other payments in the financial statements.

Consequently, the accuracy and validity of the cash and cash equivalentents balance of Kshs.23,590,486 as at 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 - Nyando 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

Budgetary Control and Performance

The Fund's approved receipts budget for the year 2018/2019 amounted to Kshs.170,072,608 comprising of 2018/2019 allocation of Kshs.109,040,875 and balance brought forward from 2017/2018 of Kshs.61,031,733.

During the period, the Fund incurred an expenditure of Kshs.146,601,769 representing 86% of the approved budget of Kshs.170,072,608 resulting in under-absorption of Kshs.23,590,486 or approximately 14% of the approved budget.

Consequently, failure to utilize all funds as budgeted/disbursed is an indication that programs and activities were not implemented as planned hence not achieving the intended objective of improving delivery of goods and services to the residents of Nyando Constituency.

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. Delay in Project Implementation

Included in other grants and transfers figure of Kshs.48,041,874 is an amount of Kshs.1,500,000 paid to Nyando Sub County Deputy Commissioner vide cheque No.012545 on 28 June, 2019 for the construction of a two-bedroom house. However, the project had not been implemented as at the time of audit in February, 2020 and no works were going on at the site. In addition, the cheque was still unrepresented as at February, 2020 and was therefore stale and no reason was provided for the delay in implementing of the project.

Consequently, residents of Nyando Constituency did not receive value for money in respect of Kshs.1,500,000 disbursed towards the project.

2. Unaccounted for Bursary Disbursements

Included in bursaries to tertiary institutions figure of Kshs.11,517,700 as disclosed in Note 7 to the financial statements is an amount of Kshs.45,000 paid vide cheque No.012021 to Kisii University as bursary for five students. However, as at the time of audit in February, 2020, there was no evidence that, Kisii University had acknowledged receipt of the amount. This is contrary to CDF Board circular reference VOL1/111 dated 13 September, 2010 which sets out the terms of reference of the bursary committee and which include among others to verify and ensure all bursary cheques are dispatched to schools/colleges.

Consequently, the Management is in breach of the law and the bursary may not have benefitted the intended beneficiaries.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 December, 2021

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

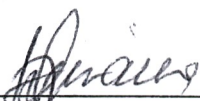
Reports and Financial Statements

For the year ended June 30, 2019


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	163,825,358	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	229,701
TOTAL RECEIPTS		163,825,358	43,634,873
PAYMENTS			
Compensation of employees	4	1,706,205	2,160,694
Use of goods and services	5	10,580,620	6,428,091
Transfers to Other Government Units	6	86,273,070	12,900,000
Other grants and transfers	7	48,041,874	18,519,000
Acquisition of Assets	8	-	-
Other Payments	9	-	1,742,500
TOTAL PAYMENTS		146,601,769	41,750,285
SURPLUS/(DEFICIT)		<u>17,223,589</u>	<u>1,884,588</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYANDO Constituency financial statements were approved on 2/3 2020 and signed by:



Fund Account Manager
Name: Alfred Chisaina



Sub-County Accountant
Name: Cynthia Leting
ICPAK Member:

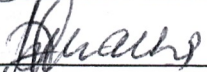
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYANDO CONSTITUENCY**

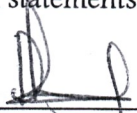
**Reports and Financial Statements
 For the year ended June 30, 2019**

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	23,590,486	6,247,249
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		23,590,486	6,247,249
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		23,590,486	6,247,249
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		23,590,486	6,247,249
REPRESENTED BY			
Fund balance b/fwd	13	6,247,249	4,362,662
Surplus/Deficit for the year		17,223,588	1,654,886
Prior year adjustments	14	119,648	229,701
NET FINANCIAL POSITION		23,590,486	6,247,249

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYANDO Constituency financial statements were approved on 2/3 2020 and signed by:


 Fund Account Manager
 Name: Alfred Chisaina


 Sub-County Accountant
 Name: Cynthia Leting
 ICPAK Member Number:

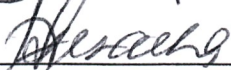
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYANDO CONSTITUENCY**

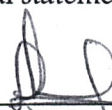
**Reports and Financial Statements
 For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	163,825,358	43,405,172
Other Receipts	3	-	-
Total receipts		163,825,358	43,405,172
Payments			
Compensation of Employees	4	1,706,205	2,160,694
Use of goods and services	5	10,580,620	6,428,091
Transfers to Other Government Units	6	86,273,070	12,900,000
Other grants and transfers	7	48,041,874	18,519,000
Other Payments	9	-	1,742,500
Total payments		(146,601,769)	(41,750,285)
Total Receipts Less Total Payments		17,223,589	1,654,886
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	119,648	229,701
Net Adjustments		119,648	229,701
Net cash flow from operating activities		17,343,237	1,884,587
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		17,343,237	1,884,587
Cash and cash equivalent at BEGINNING of the year	13	6,247,249	4,362,662
Cash and cash equivalent at END of the year		<u>23,590,486</u>	<u>6,247,249</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYANDO Constituency financial statements were approved on 2/3 2020, and signed by:


 Fund Account Manager
 Name: Alfred Chisaina


 Sub-County Accountant
 Name: Cynthia Leting
 ICPAK Member:

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

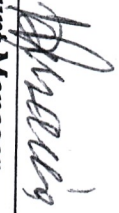
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875	61,031,733	170,072,608	170,072,608	0	100%
Proceeds from Sale of Assets	-					
Other Receipts	-					
TOTAL RECEIPTS	109,040,875	61,031,733	170,072,608			100%
PAYMENTS						
Compensation of Employees	2,755,000	1,824,972	4,579,972	1,706,205	2,873,767	37%
Use of goods and services	7,058,678	4,929,941	11,988,619	10,588,620	1,399,999	88%
Transfers to Other Government Units	58,500,000	36,373,070	94,873,070	86,273,070	8,600,000	91%
Other grants and transfers	36,727,196	17,903,749	54,630,945	48,033,874	6,597,071	88%
Acquisition of Assets	4,000,000		4,000,000	-	4,000,000	0.0%
Other Payments					119,648	
TOTALS	109,040,875	61,031,733	170,072,608	146,601,769	23,590,486	86%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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- i. Acquisition of Assets, At the close of the financial year preparation of tender documents was still on-going and the committee was not able to utilize funds allocated for office extension.

The NGCDF-NYANDO Constituency financial statements were approved on 2/3 2020 and signed by:



Fund Account Manager
Name: Alfred Chisaina



Sub-County Accountant
Name: Cynthia Leting
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY

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For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 KShs	Adjustments KShs	Final Budget 2018/2019 KShs	Action comparable basis 50/06/2019 KShs	Budget utilization difference KShs
6.0 Environment					
Alendu Primary School	2,107,385	1,306,553	3,413,940	2,428,301	985,639
Alendu Secondary School	300,000	-	300,000	300,000	-
Awasi Primary School	57,385	-	57,385	57,385	-
Ayucha Primary School	100,000	-	100,000	100,000	-
Kaginba Primary School	300,000	-	300,000	300,000	-
Karanda Mixed Secondary School	300,000	-	300,000	300,000	-
Kasangany Primary School	50,000	-	50,000	50,000	-
Kolap Primary School	300,000	-	300,000	300,000	-
Nyachoda Primary School	50,000	-	50,000	50,000	-
Olas Primary School	300,000	-	300,000	300,000	-
Rabuor Chiefs Office	50,000	-	50,000	50,000	-
	300,000	-	300,000	300,000	-
7.0 Primary Schools Projects	21,100,000				
Achego Central Primary School	2,000,000	950,000	2,950,000	2,950,000	-
Apondo Primary School	1,000,000	350,000	1,350,000	1,350,000	-
Awasi Primary School	1,000,000	650,000	1,650,000	1,650,000	-
Ayucha Primary School	400,000	-	400,000	400,000	-
Bondo Kachola Primary	-	350,000	350,000	350,000	-
Boya Primary School	400,000	-	400,000	400,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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Programme/ sub-programme	Original Budget 2018/2019		Adjustments		Final Budget 2018/2019		Actual on comparable basis 30/06/2019	Budget utilization difference
Bungu Koraga Primary School	1,000,000	-	2,000,000	-	3,000,000	3,000,000	-	
Hono Ogosa Primary School	-	-	350,000	-	350,000	350,000	-	
Hongo Radhiang Primary School	1,000,000	-	350,000	-	1,350,000	1,350,000	-	
Kamunda Primary School	-	-	2,000,000	-	2,000,000	2,000,000	-	
Kandaria Primary School	-	-	350,000	-	350,000	350,000	-	
Kanyangoro Primary School	-	-	300,000	-	300,000	300,000	-	
Kanyipola Primary school	-	-	350,000	-	350,000	350,000	-	
Kadete Primary School	-	-	300,000	-	300,000	300,000	-	
Kaluore Primary School	1,000,000	-	500,000	-	1,500,000	1,500,000	-	
Karanda Primary School	1,000,000	-	-	-	1,000,000	1,000,000	-	
Kasangany Primary School	-	-	350,000	-	350,000	350,000	-	
Kaluore Primary School	-	-	100,000	-	100,000	100,000	-	
Karombe Primary School	450,000	-	1,600,000	-	2,050,000	2,050,000	-	
Kowala Primary School	-	-	200,000	-	200,000	200,000	-	
Miguye Primary School	-	-	200,000	-	200,000	200,000	-	
Masogo Primary School	-	-	350,000	-	350,000	350,000	-	
Mao Primary School	-	-	100,000	-	100,000	100,000	-	
Korwana Primary School	-	-	350,000	-	350,000	350,000	-	
Korowe Primary School	-	-	500,000	-	500,000	500,000	-	
Katolo Primary School	-	-	350,000	-	350,000	350,000	-	
Kibarwa Primary School	2,000,000	-	350,000	-	2,350,000	2,350,000	-	
Kogwedhi Primary School	2,000,000	-	300,000	-	2,300,000	2,300,000	-	
Kolunga Primary School	800,000	-	-	-	800,000	800,000	-	
Kowuor Primary School	1,000,000	-	-	-	1,000,000	1,000,000	-	
Luora Ayweyo Primary School	350,000	-	-	-	350,000	350,000	-	
Nyalenda Primary School	1,000,000	-	-	-	1,000,000	1,000,000	-	
Nyamware Primary School	-	-	700,000	-	700,000	700,000	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actuals on comparable basis 30/06/2019	Budget utilization difference
Nyamrundu Primary School	1,000,000	2,000,000	3,000,000	3,000,000	-
Nyazombe Priamary School	350,000	-	350,000	350,000	-
Obugi Primary School	-	350,000	350,000	350,000	-
Odienya Primary School	-	350,000	350,000	350,000	-
Ongeche Primary School	-	200,000	200,000	200,000	-
Onongno Primary School	-	350,000	350,000	350,000	-
Oren Primary School	-	350,000	350,000	350,000	-
Wanganga Primary School	-	200,000	200,000	200,000	-
Sare Primary School	-	200,000	200,000	200,000	-
Reru AIC Primary School	-	250,000	250,000	250,000	-
Ogwedhi PAG Primary School	-	300,000	300,000	300,000	-
Okiro Primary School	1,000,000	-	1,000,000	1,000,000	-
Olas Primary School	350,000	-	350,000	350,000	-
Onera Primary School	450,000	1,600,000	2,050,000	2,050,000	-
Osino Primary School	350,000	-	350,000	350,000.00	-
Osino Primary School	2,000,000	-	2,000,000	2,000,000	-
St Anne Ahero Primary	1,000,000.00	300,000	1,300,000	1,300,000	-
Witbur Primary School	1,200,000.00	-	1,200,000	1,200,000	-
8.0 Secondary Schools Projects	34,400,000				
Awasi PAG Boys Secondary School	2,500,000	300,000	2,800,000	2,800,000	-
Ahero Girls Sec School	-	2,200,000	2,200,000	2,200,000	-
Miguye Mixed Secondary School	-	500,000	500,000	500,000	-
Disi Secondary School	-	350,000	350,000	350,000	-
Apondo Secondary School	-	9,500,000	9,500,000	8,114,450	
Awasi PAG Girls Secondary School	1,300,000		1,300,000	1,300,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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	Original Budget 2018/2019	Actuals 2018/2019	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Ayucha Secondary School	1,200,000		1,200,000	1,200,000	-
Bunde Secondary School	2,000,000		2,000,000	2,000,000	-
Kanyongoro Sec School	-	350,000	350,000	350,000	-
Karanda Secondary School	1,200,000		1,200,000	1,200,000	-
Kobura Girls Secondary School	1,000,000		1,000,000	1,000,000	-
Kochogo High Scool	500,000	-	500,000	500,000	-
Lela Secondary School	800,000		800,000	800,000	-
Masogo Secondary School	6,700,000		6,700,000	-	-
Masogo Secondary School	2,000,000		2,000,000	2,000,000	-
Nduru Secondary School	1,000,000		1,000,000	1,000,000	-
Nyakakana Secondary School	500,000		500,000	500,000	-
Nyalenda Girls Secondary School	2,000,000	1,158,620	3,158,620	3,158,620	-
Okanja Mixed Secondary School	700,000		700,000	700,000	-
Olasii Secondary School	1,600,000		1,600,000	-	-
Ombaka Secondary School	2,000,000		2,000,000	2,000,000	-
Ongeche Secoadry School	1,000,000		1,000,000	1,000,000	-
Onjiko Kobongo Mixed Secondary	900,000	350,000	1,250,000	350,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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	Original Budget 2018/2019	Adjustments	Revised Budget 2018/2019	Actual on comparative basis 30/06/2019	Budget utilization difference
School					
Pala Secondary School	1,000,000.00		1,000,000	1,000,000	-
Ranjira Mixed Secondary School	800,000.00		800,000	800,000	-
St Christopher Ayweyo Sec School	-	250,000	250,000	250,000	
Kandaria mixed sec school	-	300,000	300,000	300,000	
St. Camulus Mixes Sec School	-	300,000	300,000	300,000	
Reru A.I.C Secondary School	700,000	300,000	1,000,000	1,000,000	-
St Peters Konim Secondary School	1,000,000		1,000,000	1,000,000	-
Wawidhi Girls	2,000,000	-	2,000,000.00	2,000,000	-
10.0 Security Projects	4,700,000				
Nyando Sub County Deputy County Commissioners Residence	1,500,000	-	1,500,000.00	1,500,000	-
Kochogo Location Chiefs Office	800,000	-	800,000.00	800,000	-
Wawidhi Location Chiefs Office	800,000	-	800,000	800,000	-
Katho Location Chiefs Office	800,000	-	800,000	800,000	-
onjiko Location Chifes Office	800,000	-	800,000	800,000	
Ahero Police station	-	813,640	813,640	-	
Kadibo Division ACC Office	-	250,000	250,000	250,000	0
Withur AP post	-	500,000	500,000	500,000	0
Kombura Location Chiefs Office	-	500,000	500,000	500,000	0
11.0 Acquisition of assets					
11.2 Construction of CDF office	4,000,000		4,000,000	0	4,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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Programme/ Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
12.0 Others					
12.1 Strategic Plan		1,742,500		1,742,500	0
12.2 Innovation Hub		4,677,027	4,677,027	0	4,677,027

(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)

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-NYANDO 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.

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 2019, 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.

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYANDO CONSTITUENCY
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 For the year ended June 30, 2019**

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	B005024	43,405,172	
AIE NO	VOL 1/60	11,379,310	
AIE NO	B030112	10,000,000	
AIE NO	B005448	12,000,000	
AIE NO	B006495	8,000,000	
AIE NO	B042605	11,000,000	
	B042823	13,000,000	
	B047598	55,040,875	
	A855977		5,500,000
	A896774		37,905,172
TOTAL		163,825,358	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYANDO CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	229,701
Total	-	229,701

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,617,555	1,585,358
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	483,186	-
Other personnel payments	88,650	92,150
Total	1,706,205	2,160,694

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYANDO CONSTITUENCY
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 For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	5,079,140	2,427,000
Utilities, supplies and services	2,157,852	79,104
Communication, supplies and services	-	136,128
Domestic travel and subsistence	-	313,040
Printing, advertising and information supplies & services	-	285,625
Training expenses	1,729,000	1,311,000
Hospitality supplies and services	420,650	100,208
Fuel and Lubricants	850,000	620,000
Specialized materials and services	-	378,160
Office and general supplies and services	-	191,440
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	343,978	456,861
Routine maintenance – other assets	-	63,300
Total	10,580,620	6,428,091

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYANDO CONSTITUENCY
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 For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to primary schools (see attached list)	44,800,000	9,950,000
Transfers to secondary schools (see attached list)	41,473,070	2,950,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	86,273,070	12,900,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	17,292,700	8,374,000
Bursary – tertiary institutions (see attached list)	11,517,700	7,393,000
Strategic plan (see attached list)	1,742,500	-
Security projects (see attached list)	5,950,000	-
Sports projects (see attached list)	1,113,000	367,000
Environment projects (see attached list)	2,428,301	300,000
Emergency projects (see attached list)	7,997,673	2,085,000
Total	48,041,874	18,519,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYANDO CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

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

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan		1,742,500

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>COOPERATIVE BANK OF KENYA, A/C no.01120015436000</i>	23,590,486	6,247,249
Total	23,590,486	6,247,249
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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>
		-	-	-
		-	-	-

Total

-

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

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

[Provide short appropriate explanations as necessary]

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

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	6,247,249	4,362,662
Cash in hand	-	-
Imprest	-	-
Total	6,247,249	4,362,662

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	119,648	-
Cash in hand	-	-
Imprest	-	-
Total	119,648	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>staff gratuity</i>)	385,020	-
	<hr/>	<hr/>
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,873,767	352,165
Use of goods and services	1,399,999	47,704
Amounts due to other Government entities (see attached list)	8,600,000	2,700,000
Amounts due to other grants and other transfers (see attached list)	6,597,071	3,147,380
Acquisition of assets	4,000,000	-
Others (<i>specify</i>)	119,648	-
	<hr/>	<hr/>
	23,590,486	6,247,249

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	59,672,550.02	10,893,232
	59,672,550.02	10,893,232

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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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)
1	Inaccuracy in the financial statements	Nyando NGCDFC has taken note of the inaccuracies and amended the financial statement accordingly. Annexed please find a revised financial statement for the year under review.	Alfred Chisaina Fund Accounts Manager	Resolved	N/A
1.1	Unsupported prior year adjustments	Nyando NGCDFC corrected in the revised financial statement the inaccurate entry of Kshs 229,701 (reversed cheques) which had been captured as a receipt. The surplus has been adjusted for the same figure	Alfred Chisaina Fund Accounts Manager	Resolved	N/A
1.2	Summary statement of appropriation Source of kshs 11,379,310 could not be	The difference of in the figure of unutilized funds resulted from an allocation from a supplementary budget of Kshs 11,379,310.34. Attached please find an approved codelist from NGCDF Board	Alfred Chisaina Fund Accounts Manager	Resolved	N/A

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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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)
1.3	established Unsupported project management committee bank balances of ksh 10,893,232	Nyando NGCDFC has since obtained PMC bank balances as at June 30 th 2018 from the project committees as annexed on the financial statement	Alfred Chisaina Fund Accounts Manager	Resolved	N/A

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYANDO CONSTITUENCY
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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	1,400,000	-	-	1,400,000
Buildings and structures	11,200,000	-	-	11,200,000
Transport equipment	4,166,850	-	-	4,166,850
Office equipment, furniture and fittings	736,755	-	-	736,755
ICT Equipment, Software and Other ICT Assets	319,945	-	-	319,945
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	17,823,550	-	-	17,823,550

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19
Apondo Secondary School	NATIONAL BANK	12242426202	900,000.00
BondoKachola Primary School	COOPERATIVE BANK	111715708400	350,000.00
Disi Secondary School	COOPERATIVE BANK	1100295358100	350,000.00
HoloOrucho Primary School	NATIONAL BANK	1224024344403	900,000.00
HongoOgosa Primary School	NATIONAL BANK	1224024246503	350,000.00
Kadete Primary School	COOPERATIVE BANK	1141012658200	300,000.00
Kamunda Primary School	KENYA COMMERCIAL BANK	1114341274	2,000,000.00
Kandaria Mixed Secondary School	KENYA COMMERCIAL BANK	1103869965	300,000.00
Kandaria Primary School	BANK OF BARODA	95850100003015	350,000.00
Kanyangoro Primary School	NATIONAL BANK	1224122822500	300,000.00
Katho Location Chiefs Office	ABC BANK	4224001000982	800,000.00
Katolo Primary School	KENYA COMMERCIAL BANK	1134888694	350,000.00
Kochieng Primary School	KENYA COMMERCIAL BANK	1131293304	400,000.00
Kochogo Location Chiefs Office	KENYA COMMERCIAL BANK	1258638142	800,000.00
Kombura Location Chiefs Office	COOPERATIVE BANK	1100294179500	500,000.00
Korowe Primary School	NATIONAL BANK	1224024212005	500,000.00
Korwana Primary School	COOPERATIVE BANK	114105007101	331,775.00
Kowala Primary School	NATIONAL BANK	1224024366203	200,000.00

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PMC	Bank	Account number	Bank Balance 2018/19
Mao Primary School	KENYA COMMERCIAL BANK	1132602572	100,000.00
Masogo Primary School	EQUITY BANK	290199588858	350,000.00
Miguye Mixed Secondary School	COOPERATIVE BANK	1141613902600	500,000.00
Miguye Primary School	KENYA COMMERCIAL BANK	1103283839	200,000.00
NG CDF office	COOPERATIVE BANK	1120015436000	4,000,000.00
Nyamware Primary School	NATIONAL BANK	1224023716503	2,000,000.00
Obugi Primary School	COOPERATIVE BANK	1141015004300	350,000.00
Odienya Primary School	KENYA COMMERCIAL BANK	4200001000473	350,000.00
Ogwedhi PAG Primary School	NATIONAL BANK	1224024270302	300,000.00
Ongeche Primary School	KENYA COMMERCIAL BANK	1173281355	200,000.00
Onjiko Location Chifes Office	ABC	004224001000986	800,000.00
Onongno Primary School	KENYA COMMERCIAL BANK	116688042	350,000.00
Oren Primary School	COOPERATIVE BANK	1117015035601	350,000.00
Reru AIC Primary School	COOPERATIVE BANK	1117015024000	250,000.00
Sare Primary School	NATIONAL BANK	1224024274703	200,000.00
ST. Camillus Ogwedhi Mixed Secondary School	EQUITY BANK	290193823970	300,000.00
ST. Christopher Ayweyo RC Secondary School	KENYA COMMERCIAL BANK	1130350096	250,000.00
Wanganga Primary School	COOPERATIVE BANK	1141012346000	200,000.00
Wawidhi Location Chiefs Office	KCB	1261169212	800,000.00
Withur Administration Police Post	COOPERATIVE BANK	1109432827000	500,000.00

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PMC	Bank	Account number	Bank Balance 2018/19
Achego Central Primary School	EQUITY BANK	0290195064886	2,000,555.67
Alendu Primary School	KENYA COMMERCIAL BANK	1146069476	-
Alendu Secondary School	ABC	00420000100055 3	-
Apondo Primary School	NATIONAL BANK	01022211736500	331,775.00
Awasi PAG Boys Secondary School	COOPERATIVE BANK	01141432132300	2,500,186.00
Awasi PAG Girls Secondary School	BARCLAYS BANK	2026255042	1,300,589.50
Awasi Primary School	COOPERATIVE BANK	01141015035100	1,001,003.00
Ayucha Primary School	COOPERATIVE BANK	01117015033301	701,098.00
Ayucha Secondary School	NATIONAL BANK	01025024737801	1,137,350.00
Boya Primary School	KENYA COMMERCIAL BANK	077130472154	400,450.80
Bunde Secondary School	NATIONAL BANK	01202502472600 2	10.00
Bungu Koraga Primary School	COOPERATIVE BANK	0117294243300	1,410.00
Hongo Radhiang Primary School	NATIONAL BANK	01224024371402	1,000,757.00
Kagimba Primary School	NATIONAL BANK	01224023798605	-
Kaluore Primary School	COOPERATIVE BANK	0117013576503	1,000,900.00
Karanda Mixed Secondary School	KENYA COMMERCIAL BANK	1103869965	-
Karanda Primary School	KENYA COMMERCIAL BANK	1260586057	1,000,519.00
Karanda Secondary School	KENYA COMMERCIAL BANK	1103869965	1,200,925.00
Karombe Primary School	COOPERATIVE BANK	01141013269100	450,700.00
Kasangany Primary School	KENYA COMMERCIAL BANK	1134803869	300,385.00

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PMC	Bank	Account number	Bank Balance 2018/19
Kibarwa Primary School	COOPERATIVE BANK	01141015126800	2,000,500.00
Kobura Girls Secondary School	NATIONAL BANK	01025026052700	-
Kochogo High School	COOPERATIVE BANK	,0112912942500	-
Kochogo Location Chiefs Office	KENYA COMMERCIAL BANK	1258638142	800,000.00
Kogwedhi Primary School	NATIONAL BANK	01224024257602	1,000,370.56
Kolal Primary School	COOPERATIVE BANK	01117294282500	-
Kolunga Primary School	COOPERATIVE BANK	0111715163100	800,530.55
Kowuor Primary School	KENYA COMMERCIAL BANK	1132552079	1,000,480.00
Lela Secondary School	NATIONAL BANK	01020095440900	800,140.00
Luora Ayweyo Primary School	NATIONAL BANK	,0122423716602	350,362.00
Masogo Secondary School	KENYA COMMERCIAL BANK	1116222639	2,000,000.00
Nduru Secondary School	KENYA COMMERCIAL BANK	1156587743	-
NG CDF office	COOPERATIVE BANK	01120015436000	4,000,000.00
Nyachoda Primary School	COOPERATIVE BANK	0113929405600	300,520.00
Nyakakana Secondary School	COOPERATIVE BANK	011201543600	502,024.00
Nyalenda Girls Secondary School	KENYA COMMERCIAL BANK	1136327428	2,000,775.00
Nyalenda Primary School	KENYA COMMERCIAL BANK	1162434228	-
Nyamurundu Primary School	COOPERATIVE BANK	01141015011900	1,001,302.50
Nyarombe Priamary School	NATIONAL BANK	0122423828804	350,000.00

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PMC	Bank	Account number	Bank Balance 2018/19
Okanja Mixed Secondary School	BANK OF BARODA	9585010000126	701,270.83
Okiro Primary School	NATIONAL BANK	01022024267700	(188.00)
Olasia Primary School	COOPERATIVE BANK	01117294288500	350,000.00
Ombaka Secondary School	COOPERATIVE BANK	004200001000576	2,000,383.00
Onera Primary School	COOPERATIVE BANK	01141431439600	450,405.50
Ongeche Seconadry School	COOPERATIVE BANK	01025025277802	999,777.28
Onjiko Kobongo Mixed Secondary School	ABC	004215001000862	900,101.73
Onjiko Location Chifes Office	ABC	04224001000986	800,000.00
Osino Primary School	EQUITY BANK	0290198944975	2,000,015.00
Pala Secondary School	COOPERATIVE BANK	01100012500900	1,000,000.00
Ranjira Mixed Secondary School	COOPERATIVE BANK	01141432326800	800,322.00
Reru A.I.C Secondary School	COOPERATIVE BANK	01141432042000	701,350.00
St Anne Ahero Primary	NATIONAL BANK	01224062521800	1,000,884.00
St Peters Konim Secondary School	COOPERATIVE BANK	01139-1475202	1,000,400.00
Wawidhi Girls	NATIONAL BANK	01021027473300	2,000,126.00
Wawidhi Location Chiefs Office	KENYA COMMERCIAL BANK	1261169212	800,000.00
Withur Primary School	COOPERATIVE BANK	011171301200	1,200,309.10
		TOTAL	59,672,550.02