

REPUBLIC OF KENYA




*Enhancing Accountability*



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**REPORT**

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**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
KURIA WEST CONSTITUENCY**

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





*Revised Template 30<sup>th</sup> June 2019*



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –KURIA WEST  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019

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



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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**KURIA WEST 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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



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KURIA WEST CONSTITUENCY  
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**Core Values**

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

**(b) Key Management**

The NGCDF KURIA WEST 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 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Jackson K. Too
2.	Sub-County Accountant	Daniel Atuta
3.	Chairman NGCDFC	James R. Wambura
4.	Member NGCDFC	Christine Bhoke

**(d) Fiduciary Oversight Arrangements**

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

NG-CDF Office Building.  
P.O Box 263-40413  
Kehancha, Kenya



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**KURIA WEST CONSTITUENCY**  
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**For the year ended June 30, 2019**

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**(f) NGCDF Kuria West Constituency Contacts**

Telephone: (254) 0724 615 345  
E-mail:kuriawest@ngcdf.go.ke

**(g) NGCDF KURIA WEST Constituency Bankers**

1. Kenya Commercial Bank  
Account No. 1148977260  
ISEBANIA

**(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

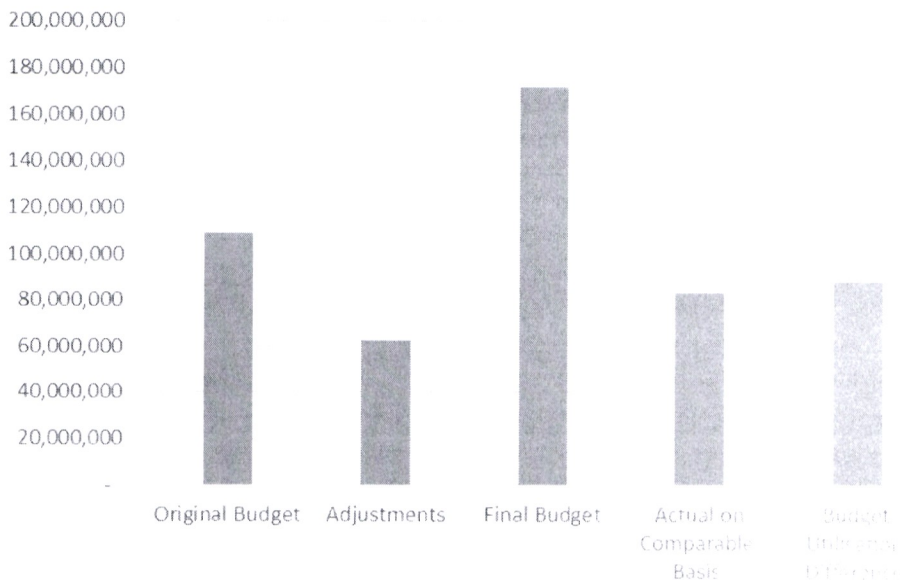


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)  
 KURIA WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019**

**II.FOREWARD BY THE CHAIRMAN NGCDF COMMITTEE**

**Annual Constituency Allocation**

We are pleased to present the financial statement and reports for Kuria West Constituency for the financial year ended 30th June 2019. During the year, the Constituency was allocated a total of Kshs 109,040,875.52.



On receipt of the above allocations, Kuria West National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2018/2019, we received 38% of the normal Constituency funding equivalent to Kshs 41,000,000 and these funds were then disbursed to Administration Vote, Monitoring and Evaluation Vote, Bursary Vote And earmarked projects.

The constituency also received roll over funds for financial year 2017/18 of ksh. 62,601,043

**Sector Prioritization**

During the year, a total of Kshs 27,018,068 was allocated and disbursed as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions.

The funding consisted of Kshs 31,335,304 allocated and disbursed to other grants and transfers which consists of Bursary, sports, environment and emergency. Other allocations during the FY 2017/2018 include Ksh 54,784,483 which was roll over received in the year and were disbursed to respective projects as early proposed. The constituency expects ksh 68,040,876 from the NG-CDF Board for financial year 2018/2019

***NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)***

***KURIA WEST CONSTITUENCY***

**Reports and Financial Statements**

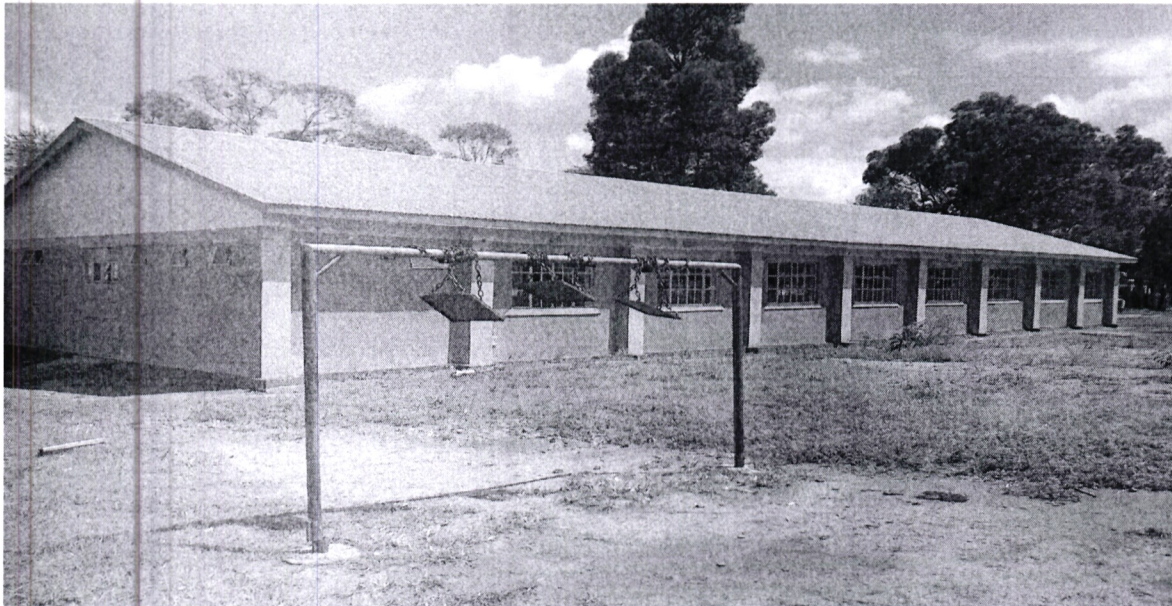
**For the year ended June 30, 2019**

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**Achievements and Major Undertakings**

During the year, the Committee disbursed a total of Kshs 29,844,000.00 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 3,778 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desk and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kuria KMTC CAMPUS Office and Lecture halls that has admitted more than 40 students from the constituency.

Other projects undertaken during the year include Kubweye primary boarding, ongoing Maberera resource center and the Kuria KMTC Campus;



Ongoing Kubweye Primary School Boys dormitory

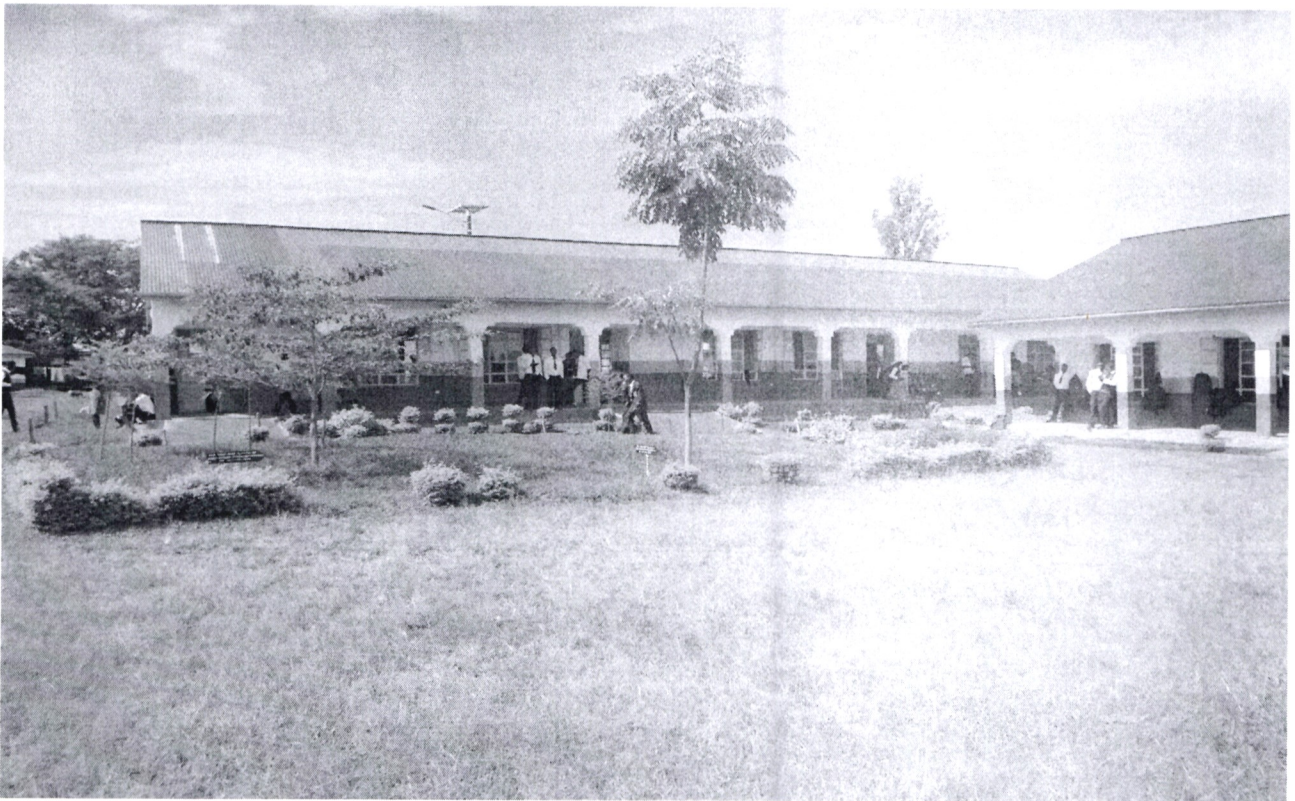


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
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Above: maberu Resource Center funded in security sector



Above: Kuria KMTC funded in education sector



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**

**KURIA WEST CONSTITUENCY**

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**Budgetary Appropriations**

During the financial year 2018/2019, the overall budget utilization stood at 99 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 43,405,172 was rece

**Development Planning**

The Committee is in process of developing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2017/2018. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2017/2018 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2018/2019.

I wish to sincerely thank the NGCDF Committee, Staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2018/2019.



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**Major (Rtd) James R. Wambura**  
**CHAIRMAN NGCDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**

**KURIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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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-KURIA WEST 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-KURIA WEST 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 in charge of the NGCDF-KURIA WEST 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-KURIA WEST 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-KURIA WEST Constituency financial statements were approved and signed by the Accounting Officer on 30/9/2019 2019.



Fund Account Manager  
Name: Jackson Too

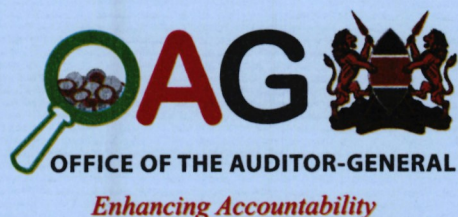


Sub-County Accountant  
Name: Daniel Atuta  
ICPAK Member Number: 20437



# REPUBLIC OF KENYA

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NAIROBI

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

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kuria West Constituency set out on pages 9 to 54, which comprise of the statement of financial assets and liabilities as at 30 June, 2019, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kuria West 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Inaccuracy in the Statement of Financial Assets and Liabilities

The statement of financial assets and liabilities reflects total financial assets balance of Kshs.22,037,219 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement shows net liabilities at the bottom instead of the net financial position balance of Kshs.22,037,218.

In the circumstances, the accuracy, completeness, and validity of the statement of financial assets and liabilities as at 30 June, 2019 could not be confirmed.



## **2. Unsupported Bank Balances**

Disclosed in Note 15.4. to the financial statements are Projects' Management Committees (PMC) bank balances totalling to Kshs.2,255,537. However, the balance differs with the total amount of Kshs.6,435,546.65 reflected in Annex 5 to the financial statements resulting to an unreconciled variance of Kshs.4,180,010. Further, supporting documents including bank reconciliation statements, confirmation certificates and cash books for the PMC bank balances and payment vouchers were not provided for audit review.

Consequently, the accuracy, completeness and validity of the PMC bank balances of Kshs.6,435,547 as at 30 June, 2019 could not be confirmed.

## **3. Unsupported Disbursements**

During the year under review, disbursements totalling to Kshs.8,500,000 were made to various Projects' Management Committees (PMC) accounts to facilitate the implementation of various projects. However, the disbursements were not adequately supported with relevant documents including complete expenditure returns, cash books, payment vouchers for cash withdrawals, stores records, minutes of tender processing committees and report of inspection and acceptance committee approving the payments.

Consequently, the accuracy, completeness and propriety balance of Kshs.8,500,000 disbursed to the PMCs bank accounts during the year ended 30 June, 2019 could not be confirmed.

## **4. Unsupported Project**

As disclosed in Note 7 to the financial statements, the statements of receipts and payments reflects other grants and transfers balance of Kshs.39,686,835. The balance includes an amount of Kshs.5,898,835 which was allocated for security projects out of which an expenditure amounting to Kshs.500,000 was incurred on purchase of land and fencing of Maberu Police Station. Physical verification done on 19 March, 2020 revealed that land beacons indicating the size of the land and sign board showing the financier were not erected. Further, the sale agreement and title deed as evidence of purchase and land ownership were not provided.

In the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.500,000 for the year ended 30 June, 2019 could not be confirmed.

## **5. Unsupported Bursary Disbursements**

As disclosed in Note 7 to the financial statements, the statements of receipts and payments reflects other grants and transfers totalling to Kshs.39,686,835. The expenditure includes an amount of Kshs.27,586,000 which was disbursed as bursary to educational institutions. Review of records revealed that application forms lacked key supporting documents such as copy of beneficiary's student identity card, fee statement balance and admission letter and the sub-committee members failed to include remarks on the status of each applicant.



Consequently, the accuracy, completeness and validity of the expenditure amounting to Kshs.27,586,000 which was incurred as bursary disbursements for the year ended 30 June, 2019 could not be confirmed.

## **6. Unsupported Summary Statement of Appropriation**

The summary statement of appropriation: recurrent and development combined reflects original expenditure budget amounting to Kshs.109,040,876 and an adjustment totalling to Kshs.62,601,044 bringing the total approved expenditure budget total to Kshs.171,641,920. However, the adjustments to the budget were not supported with approved code list indicating the individual components/projects to be funded in 2018/2019 financial year.

In the circumstance, the accuracy, completeness and validity of the adjustments in the summary statement of appropriation totalling to Kshs.62,601,044 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 the National Government Constituencies Development Fund - Kuria West 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. Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.171,641,919 and Kshs.103,601,043 respectively resulting to an under-funding of Kshs.68,040,876 or 40% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.171,641,920 and Kshs.83,487,482 respectively resulting to an under expenditure of Kshs.88,154,438 or 51% of the budget.

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

#### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised. However, the Management has indicated the matters as resolved even though Parliament has not deliberated on the issues. This is contrary to the provisions of the Public Sector



Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **Unsatisfactory Implementation of Projects**

Physical verification of twenty-eight (28) projects with disbursements amounting to Kshs.24,036,580 revealed that some of the projects were complete and in use, some were complete but not equipped, while others were partly funded hence incomplete, and not in use as indicated in **Appendix I**.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the unused projects.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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



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

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

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

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


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



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**14 September, 2021**

## Appendix I: Unsatisfactory Implementation of Projects

Payee	Activity	Amount (Kshs.)	Completion Level (%)	Remarks
NGCDF Office	General renovation of NGCDF office block, floor and construction a car park.	3,836,580	95	-Project file and BQ were not provided for audit. -Retention money was not deducted. -Project was completed and in use.
Kubweye Mixed Secondary School	Supply of lockers to the school.	500,000	100	-The school management confirmed to have received the lockers from NG-CDF. -The lockers were not branded.
Masaba Secondary School	Supply of water to the school.	4,000,000	45	-Authority from County Government and CDF Board to undertake the devolved function was not provided for audit.
Giosahi Primary School	Construction of one classroom.	600,000	65	-Project was completed and in use. -Not yet branded.
Keburui Primary School	Constructio of one classroom.	600,000	55	-Project was completed and in use. -Not yet branded.
Nyamagagana Primary School	Construction of one new classroom.	500,000	70	-Project was ongoing - flooring, plastering, windows and doors were yet to be done. -Not yet branded.
Nyatira Primary School	Construction of new twin house.	800,000	85	-Twin house was complete and in use. -Project was not yet branded.
St Mathias Kohanga Primary School	Construction of one additional classroom.	600,000	85	-Project was competed and in use. -Not yet branded
Taranganya Girls Primary School	Casting slab of an ongoing storey dormitory.	1,000,000	75	-Slab of the dormitory was casted. -Project was not put to intended use. -Branding was not done.
Kehancha Primary School	Construction of new twin house.	500,000	85	-Project is ongoing.
Nyabikuria West Girls Primary School	Plastering, roofing and completion of laboratory.	500,000	70	-Plastering and roofing of laboratory was done. -Project is yet to be completed. -Branding was not done.



<b>Payee</b>	<b>Activity</b>	<b>Amount (Kshs.)</b>	<b>Completion Level (%)</b>	<b>Remarks</b>
Kiburanga Primary School	Casting of lintel, roofing and plastering of administration block.	700,000	95	-Project was completed and put to intended use. -Not yet branded.
Nyabikuria West Girls Primary School	Plastering, flooring, painting and fitting of a dormitory	900,000	80	-Project is ongoing. -Branding was not done.
Nyamagagana Secondary School	Flooring, fixing of shutters and equipping laboratory	700,000	90	-Equipment for use are yet to be supplied. -Branding was not done.
Kugisingisi Mixed Secondary School	Roofing, plastering, flooring and equipping of school dormitory	800,000	95	-Dormitory is yet to be equipped with beds for boarders. -Branding was not done.
Iraha Mixed Secondary School	Plastering and flooring of four classrooms	800,000	100	-Project was completed and in use. -Branding was done.
St Mathias Nyanchabo Secondary School	Construction of one classroom and plastering of another classroom.	800,000	40	-Works done were not as per the code-list and funding disbursed. -Funds were diverted to the completion of a twin staff house. -Project was not branded.
Nyabokarange Secondary School	Construction of additional classroom	600,000	100	-Project was completed and put to intended use.
Gwikonge Mixed Secondary School	Construction of additional classroom.	600,000	95	-Project was completed and put to intended use. -Project was not branded.
Nyamaharaga Mixed Secondary School	Roofing and completion of school dormitory.	500,000	75	-Doors and windows were fixed. -Plastering was yet to be done. -Branding was not done.
Kumumwamu Administration Police Post	Construction of office block.	600,000	45	-Brick walls, lintel and slab were done. -Armory was not satisfactorily done. - Roofing, plastering, windows and doors were yet to be fixed. -Contractor was not on site. -Project was not branded.
Bugumbe West Chiefs Office	Plastering, painting and furnishing of the office.	800,000	95	-Plastering and painting was completed. -Not yet furnished. -Branding was not done.

<b>Payee</b>	<b>Activity</b>	<b>Amount (Kshs.)</b>	<b>Completion Level (%)</b>	<b>Remarks</b>
Nyamosense Administration Police Post	Construction of administration police houses	900,000	20	Construction is yet to be started. -Site has no signboard.
Komosoko Assistant Chiefs Office	Plastering, fixing panes and painting.	600,000	100	-Project was satisfactorily completed. -Project was not branded.
Isibania OCS Residence	Painting, wiring and plumbing of OCS residence	400,000	55	-Painting was not done. -Power was not yet connected. -Branding was not done.
Isibania Sub-Location Assistant Chief's Office	Construction of Assistant Chief's Office	600,000	45	-Doors, windows and roofing are yet to be done. -Project has stalled.
Bukira North Chiefs Office Renovation	Re-roofing of blown out roof and plastering	300,000	95	-Reroofing, plastering and painting was completed. -Not yet branded.
	<b>Total</b>	<b>24,036,580</b>		

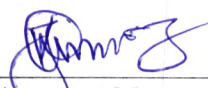



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**KURIA WEST CONSTITUENCY**  
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**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Not e	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NG- CDF Board	1	95,784,483	74,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>95,784,483</b>	<b>74,353,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,518,488	2,609,548
Use of goods and services	5	7,343,035	4,860,600
Transfers to Other Government Units	6	29,941,724	22,150,000
Other grants and transfers	7	39,686,835	37,294,000
Acquisition of Assets	8	3,997,400	
Other Payments	9	-	
<b>TOTAL PAYMENTS</b>		<b>83,487,482</b>	<b>66,914,148</b>
<b>SURPLUS/DEFICIT</b>		<b>12,297,001</b>	<b>7,439,299</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kuria West Constituency financial statements were approved on 30/9/2019 2019 and signed by:

  
 Fund Account Manager  
 Name: Jackson Too

  
 Sub-County Accountant  
 Name: Daniel Atuta  
 ICPAK Member Number: 20437

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**KURIA WEST CONSTITUENCY**  
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**For the year ended June 30, 2019**

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

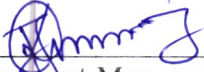
	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	22,037,219	7,816,560
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>22,037,219</b>	<b>7,816,560</b>
<b>Current Receivables</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>22,037,219</b>	<b>7,816,560</b>
<b>FINANCIAL LIABILITES</b>			
<b>Accounts Payable</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>22,037,219</b>	<b>7,816,560</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	7,816,560	377,261
Surplus/Deficit for the year		12,297,001	7,439,299
Prior year adjustments	14	1,923,657	-
<b>NET LIABILITIES</b>		<b>22,037,218</b>	<b>7,816,560</b>



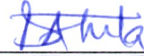
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)  
KURIA WEST CONSTITUENCY**

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

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ICPAK Member Number: 20437

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
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**V. STATEMENT OF CASHFLOW**

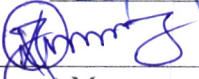
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>2018 - 2019</b>	<b>2017 - 2018</b>
<b>Receipts</b>			
Transfers from NG-CDF Board	1	95,784,483	74,353,447
	3	-	-
<b>Total Receipts</b>		<b>95,784,483</b>	<b>74,353,447</b>
<b>Payments</b>			
Compensation of Employees	4	2,518,488	2,609,548
Use of goods and services	5	7,343,035	4,860,600
Transfers to Other Government Units	6	29,941,724	22,150,000
Other grants and transfers	7	39,686,835	37,294,000
Other Payments	9	-	-
<b>Total Payments</b>		<b>79,490,082</b>	<b>66,914,148</b>
<b>Adjusted for:</b>			
Outstanding Imprest	11	-	-
Retention	12A	-	-
Gratuity Payable	12B	-	-
Prior Year adjustment	14	1,923,657	-
<b>Net Adjustments</b>		<b>1,923,657</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>18,218,058</b>	<b>7,439,299</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	3,997,400	-
<b>Net cash flows from Investing Activities</b>		<b>(3,997,400)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>14,220,658</b>	<b>7,439,299</b>




**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
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Cash and cash equivalent at BEGINNING of the year	13	7,816,560	377,261
Cash and cash equivalent at END of the year		22,037,218	7,816,560

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KURIA WEST Constituency financial statements were approved on 30/9/2019 2019 and signed by:

  
 Fund Account Manager  
 Name: Jackson Too

  
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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**VI. 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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	62,601,043	171,641,919	103,601,043	68,040,876	60.4%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
<b>TOTAL</b>	<b>109,040,876</b>	<b>62,601,043</b>	<b>171,641,919</b>	<b>103,601,043</b>	<b>68,040,876</b>	<b>60.4%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,120,000	454,312	3,574,312	2,518,488	1,055,824	70.5%
Use of goods and services	6,694,039	3,793,360	10,487,399	7,343,035	3,144,364	70.0%
Transfers to Other Government Units	50,350,000	27,018,068	77,368,068	29,941,724	47,426,344	38.7%
Other grants and transfers	48,876,837	31,335,304	80,212,141	43,684,235	36,527,906	54.5%
Acquisition of Assets				-	-	
Other Payments				-	-	
<b>TOTAL</b>	<b>109,040,876</b>	<b>62,601,044</b>	<b>171,641,920</b>	<b>83,487,482</b>	<b>88,154,438</b>	<b>48.6%</b>




**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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- i. The funds in Compensation of employees is meant for payment of gratuity to staff due December 2020*
- ii. Use of goods and services: the funds were received towards the end of the year hence roll over*
- iii. Transfer to other governments units and other grants are due to the constituency not receiving full funds from board.*

The NGCDF-KURIA WEST Constituency financial statements were approved on 30/9/2019 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Jackson Too

  
\_\_\_\_\_  
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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**VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,120,000.00	454,312.00	3,574,312.00	2,518,488.00	1,055,824.00
1.2 Committee allowances	1,422,692.53	1,243,000.00	2,665,692.53	2,265,000.00	400,692.53
1.3 Use of goods and services	2,000,000.00	1,263,901.18	3,263,901.8	2,181,035.00	1,082,866.8
<b>Total</b>	<b>6,542,692.53</b>	<b>2,961,213.18</b>	<b>9,503,906.33</b>	<b>6,964,523.00</b>	<b>2,539,383.33</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	971,346.20		971,346.20	930,000.00	41,346.20
2.2 Committee allowances	1,000,000.00	400,000.00	1,400,000.00	1,355,000.00	45,000.00
2.3 Use of goods and services	1,300,000.00	1,045,690.00	2,345,690.00	612,000.00	1,733,690.00
<b>3.0 Emergency</b>	<b>3,271,346.20</b>	<b>1,445,690.00</b>	<b>4,717,036.20</b>	<b>2,897,000.00</b>	<b>1,820,036.20</b>
3.1 Primary Schools					
3.2 Secondary schools	5,738,993.45	5,137,931.00	10,876,924.45	3,600,000.00	7,276,924.45
3.3 Tertiary institutions					
<b>3.4 Security projects</b>	<b>5,738,993.45</b>	<b>5,137,931.00</b>	<b>10,876,924.45</b>	<b>3,600,000.00</b>	<b>7,276,924.45</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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<b>4.0 Bursary and Social Security</b>								
4.1 Primary Schools								
4.2 Secondary Schools	17,000,000.00	1,455,000.00	18,455,000.00	17,586,000.00			869,000.00	
4.3 Tertiary Institutions	10,000,000.00	-	10,000,000.00	10,000,000.00			-	
4.4 special	261,218.00	-	261,218.00				261,218.00	
4.5 Social Security								
	27,261,218.00	1,000,000.00	28,261,218.00	27,586,000.00				
<b>5.0 Sports</b>								
5.1 Constituency sports	1,500,000.00	1,227,586.00	2,727,586.00			2,402,000.00	325,586.00	
5.2			-					
5.3								
	1,500,000.00	1,227,586.00		2,402,000.00				
<b>6.0 Environment</b>								
Kuria West Sub-County office								
6.1 NYABOKARANGE SEC	526,625.34	216,897.00	743,522.34			100,000.00	543,522.34	
6.2ST MATHIAS NYANCHABO SEC						100,000.00	-	
6.3	526,625.34	216,897.00	743,522.34	200,000.00				
<b>7.0 Primary Schools Projects</b>								
(List all the Projects)								
NYAMAHARAGA P.A.G PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-			1,200,000.00	
ISIBANIA PRI	600,000.00	-	600,000.00	-			600,000.00	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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**For the year ended June 30, 2019**

ROBARISIA PRI	300,000.00	-	300,000.00	-	300,000.00	-	300,000.00
TARANGANYAGIRLS BOARDING	900,000.00	-	900,000.00	-	900,000.00	-	900,000.00
NYATIRA PRI	500,000.00	-	500,000.00	-	500,000.00	-	500,000.00
KOMOREGE PRIMARY	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
NYABOKARANGE PRIMARY	300,000.00	-	300,000.00	-	300,000.00	-	300,000.00
KUGITURA PRIMARY	300,000.00	-	300,000.00	-	300,000.00	-	300,000.00
KOMOSOKO PRIMARY	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
KEHANCHA PRIMARY	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
TARAGWITI PRIMARY	500,000.00	-	500,000.00	-	500,000.00	-	500,000.00
NDAMUKIA PRIMARY	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
IGENA PRIMARY	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
NYAMWINI PRIMARY	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
GETABARA PRIMARY	500,000.00	-	500,000.00	-	500,000.00	-	500,000.00
NYAIGUTU' PRIMARY	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
ROSABARE PRI	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
KUGUYI PRIMARY	300,000.00	-	300,000.00	-	300,000.00	-	300,000.00
KUGUYI PRIMARY	100,000.00	-	100,000.00	-	100,000.00	-	100,000.00
GEKAMIRI PRI	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
IKEREGE MIXED PRI	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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NYASESE PRI	500,000.00	-	500,000.00	-	500,000.00
SORORE PRI	500,000.00	-	500,000.00	-	500,000.00
NYAMETABURO PRIMARY	500,000.00	-	500,000.00	-	500,000.00
WIZARA SPECIAL	500,000.00	-	500,000.00	-	500,000.00
WIZARA PRIMARY	500,000.00	-	500,000.00	-	500,000.00
NYABIKAYE PRI	800,000.00	-	800,000.00	-	800,000.00
KUBWEYE PRI	700,000.00	-	700,000.00	-	700,000.00
KENGARISO PRI	600,000.00	-	600,000.00	-	600,000.00
NYAMONSENSE PRI	900,000.00	-	900,000.00	-	900,000.00
TONGERIA PRI	500,000.00	-	500,000.00	-	500,000.00
BINGUTWI PRIMARY	400,000.00	-	400,000.00	-	400,000.00
ST MATHIAS KOHANGA PRIMARY	500,000.00	-	500,000.00	-	500,000.00
NYANCHABO PRI	500,000.00	-	500,000.00	-	500,000.00
NYAWAITANCHIRIA PRI	500,000.00	-	500,000.00	-	500,000.00
SIRORI SIMBA PRI	500,000.00	-	500,000.00	-	500,000.00
NYAMONSENSE SPECIAL PRIMARY	500,000.00	-	500,000.00	-	500,000.00
SIRORI SIMBA PRI		500,000.00	500,000.00	500,000.00	-
GUKIPIMO PRI		300,000.00	300,000.00	300,000.00	-
KOMOMAMGE PRI		300,000.00	300,000.00	300,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

NYAMAHARAGA PRI		300,000.00	300,000.00	300,000.00	-
KOROBUNYIGE PRI		300,000.00	300,000.00	300,000.00	-
KENGARISO PRI		400,000.00	400,000.00	400,000.00	-
DUVESKOG PRI		500,000.00	500,000.00	500,000.00	-
BIAMITI PRI		300,000.00	300,000.00	300,000.00	-
MABERA PRI		300,000.00	300,000.00	300,000.00	-
RONGABI PRI		300,000.00	300,000.00	300,000.00	-
NGISIRU PRI		400,000.00	400,000.00	400,000.00	-
MOHETO PRI		400,000.00	400,000.00	400,000.00	-
KUGISINGISI PRI		400,000.00	400,000.00	400,000.00	-
ROKERE PRI		200,000.00	200,000.00	200,000.00	-
ST KIZITO PRI		300,000.00	300,000.00	300,000.00	-
NYAMWINI PRI		300,000.00	300,000.00	300,000.00	-
GIOSAHI PRI		600,000.00	600,000.00	600,000.00	-
GIOSAHI PRI		500,000.00	500,000.00	500,000.00	-
NGOCHONI PRI		400,000.00	400,000.00	400,000.00	-
ISIBANIA PRI		400,000.00	400,000.00	400,000.00	-
KEBURUI PRI		600,000.00	600,000.00	600,000.00	-
SAGEGI PRI		400,000.00	400,000.00	400,000.00	-



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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**For the year ended June 30, 2019**

NYAMARANGERE PRI	200,000.00	200,000.00	200,000.00	-
NYAMARANGERE PRI	400,000.00	400,000.00	400,000.00	-
NYAMAGAGANA PRI	500,000.00	500,000.00	500,000.00	-
NYATIRA PRI	800,000.00	800,000.00	800,000.00	-
ST MATHIAS KOHANGA	600,000.00	600,000.00	600,000.00	-
TARANGANYA GIRLS B PRI	1,000,000.00	1,000,000.00	1,000,000.00	-
KEHANCHA PRI	500,000.00	500,000.00	500,000.00	-
TARANGANYA MIXED PRI	400,000.00	400,000.00	400,000.00	-
NDAMUKIA PRI	300,000.00	300,000.00	300,000.00	-
NYABIRONGO GIRLS PRI	500,000.00	500,000.00	500,000.00	-
TARAGWITI PRI	300,000.00	300,000.00	300,000.00	-
KUBWAHA PRI	400,000.00	400,000.00	400,000.00	-
NYAMEKOMA PRI	300,000.00	300,000.00	300,000.00	-
NYATIRA PRI	600,000.00	600,000.00	600,000.00	-
KUBWEYE PRI	500,000.00	500,000.00	500,000.00	-
NTIYANGE PRI	300,000.00	300,000.00	300,000.00	-
BOHORERA PRI	300,000.00	300,000.00	300,000.00	-
NAORA PRI	300,000.00	300,000.00	300,000.00	-
MOHETO PRI	300,000.00	300,000.00	300,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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KOMBE PRI		400,000.00	400,000.00	400,000.00	400,000.00	-
KIBURANGA PRI		700,000.00	700,000.00	700,000.00	700,000.00	-
MABERA PRI		300,000.00	300,000.00	300,000.00	300,000.00	-
NYABIRONGO GIRLS PRI		900,000.00	900,000.00	900,000.00	900,000.00	-
BINGUTWI PRI		300,000.00	300,000.00	300,000.00	300,000.00	-
<b>Total</b>	<b>21,000,000.00</b>	<b>19,500,000.00</b>	<b>21,000,000.00</b>	<b>19,500,000.00</b>	<b>21,000,000.00</b>	
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
NYANCHABO SEC SCHOOL	500,000.00	-	500,000.00	-	500,000.00	500,000.00
NYANCHABO SEC SCHOOL	2,500,000.00	-	2,500,000.00	-	2,500,000.00	2,500,000.00
NYANCHABO SEC SCHOOL	1,800,000.00	-	1,800,000.00	-	1,800,000.00	1,800,000.00
NYAMAHARAGA MIXED SEC SCHOOL	1,500,000.00		1,500,000.00	-	1,500,000.00	1,500,000.00
GETONGANYA SEC	500,000.00		500,000.00	-	500,000.00	500,000.00
MOI NYAROHANSE GIRLS SEC	900,000.00		900,000.00	-	900,000.00	900,000.00
NYANKORE SEC	600,000.00		600,000.00	-	600,000.00	600,000.00
NYANKORE SEC	3,600,000.00		3,600,000.00	-	3,600,000.00	3,600,000.00
CHACHA MORONGE SORORE SEC	500,000.00		500,000.00	-	500,000.00	500,000.00
KOMOMANGE SEC	800,000.00		800,000.00	-	800,000.00	800,000.00
IKEREKE SEC	700,000.00		700,000.00	-	700,000.00	700,000.00



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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TARANGANYA GIRLS SEC	600,000.00		600,000.00	-	600,000.00
NYAMETABURO MIXED SEC	500,000.00		500,000.00	-	500,000.00
NYABOKARANGE MIXED SEC	300,000.00		300,000.00	-	300,000.00
NYAMAGAGANA SEC		700,000.00	700,000.00	700,000.00	-
KUGISINGISI MIXED SEC		800,000.00	800,000.00	800,000.00	-
IRAHA MIXED SEC		800,000.00	800,000.00	800,000.00	-
ST MATHIAS NYANCHABO SEC		800,000.00	800,000.00	800,000.00	-
KCB MANAGER/MASABA SEC		4,000,000.00	4,000,000.00	4,000,000.00	-
NYABOKARANGE SEC		600,000.00	600,000.00	600,000.00	-
GWIKONGE MIXED		600,000.00	600,000.00	600,000.00	-
NYAMAHARAGA MIXED		500,000.00	500,000.00	500,000.00	-
GWIKONGE MIXED		200,000.00	200,000.00	200,000.00	-
ST MATHIAS NYANCHABO SEC		200,000.00	200,000.00	200,000.00	-
MASABA BOYS		241,724.00	241,724.00	241,724.00	-
KUBWEYE MIXED SECONDARY		500,000.00	500,000.00	500,000.00	-
NYABOKARANGE MIXED SEC	2,500,000.00		2,500,000.00	-	2,500,000.00
KUGISINGISI SEC	500,000.00		500,000.00	-	500,000.00
IRAHA SEC	2,500,000.00		2,500,000.00	-	2,500,000.00
IRAHA SEC	250,000.00		250,000.00	-	250,000.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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KOMBE SEC	500,000.00			500,000.00	-	500,000.00
ST MARYS MABERA GIRLS	1,000,000.00			1,000,000.00	-	1,000,000.00
MASABA BOYS SEC	2,500,000.00			2,500,000.00	-	2,500,000.00
GWIKONGE SEC	2,500,000.00			2,500,000.00	-	2,500,000.00
KUBWEYE SEC	800,000.00			800,000.00	-	800,000.00
ST ANGELA MERICI SEC SCHOOL ISIBANIA	500,000.00			500,000.00	-	500,000.00
KURUTTANGE SEC SCHOOL	500,000.00			500,000.00	500,000.00	-
KURUTTANGE SEC SCHOOL				600,000.00		600,000.00
	29,350,000.00	9,941,724.00		39,291,724.00	10,441,724.00	29,450,000.00
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
MABERA TTI		3,000,000.00		3,000,000.00	-	3,000,000.00
CDF OFFICE		4,000,000.00		4,000,000.00	3,997,400.00	2,600.00
NYABIRONGO HEALTH CENTER		300,000.00		300,000.00	-	300,000.00
		7,300,000.00		7,300,000.00	3,997,400.00	3,302,600.00
<b>10.0 Security Projects</b>						
GWIKONGE ASSISTANT CHIEFS OFFICE	200,000.00			200,000.00	-	200,000.00
SAGEGI ASSISTANT CHIEF'S OFFICE	400,000.00			400,000.00	-	400,000.00
MOTEMORABU AF CAMP	400,000.00			400,000.00	-	400,000.00
KIOMAKEBE ASSISTANT CHIEF OFFICE	500,000.00			500,000.00	-	500,000.00



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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KOMBE CHIEF OFFICE	450,000.00			450,000.00	-	450,000.00
NYANGOGE ASSISTANT CHIEF OFFICE	300,000.00			300,000.00	-	300,000.00
NYABIKAYE CHIEF OFFICE	300,000.00			300,000.00	-	300,000.00
MABERA POLICE STATION	3,500,000.00			3,500,000.00	-	3,500,000.00
KUMUMWAMU AP		600,000.00		600,000.00	600,000.00	-
BUGUMBE WEST CHIEF		800,000.00		800,000.00	800,000.00	-
NYAMMOSENSE AP		900,000.00		900,000.00	900,000.00	-
KOMOSOKO ASS CHIEF		600,000.00		600,000.00	600,000.00	-
NYAMAGAGANA ASS CHIEF		100,000.00		100,000.00	100,000.00	-
ISIBANIA OCS		400,000.00		400,000.00	400,000.00	-
ISIBANIA ASS CHIEF		600,000.00		600,000.00	600,000.00	-
NYANCHABO ASS CHIEF		200,000.00		200,000.00	200,000.00	-
NYAMEKONGOROTO ASS		298,835.00		298,835.00	298,835.00	-
TARAGWITI AP		300,000.00		300,000.00	300,000.00	-
NGISIRU ASS CHIEF		300,000.00		300,000.00	300,000.00	-
BUKIRA NORTH CHIEF		300,000.00		300,000.00	300,000.00	-
MABERA P STATION		500,000.00		500,000.00	500,000.00	-
IGENA ASST CHIEF OFFICE	300,000.00			300,000.00	-	300,000.00
	<b>6,350,000.00</b>	<b>5,898,835.00</b>		<b>12,248,835.00</b>	<b>5,898,835.00</b>	<b>6,350,000.00</b>
<b>11.0 Acquisition of assets</b>						-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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11.1 Motor Vehicles (including motorbikes)	7,500,000.00	-	7,500,000.00	-	7,500,000.00
11.2 Construction of CDF office		-		-	
11.3 Purchase of furniture and equipment		-		-	
11.4 Purchase of computers		-		-	
11.5 Purchase of land		-		-	
	7,500,000.00		7,500,000.00		7,500,000.00
<b>12.0 Others</b>					
12.1 Strategic Plan		3,500,000.00		-	3,500,000.00
12.2 Innovation Hub		4,677,027.20		-	4,677,027.20
12.3 Tax	662,797		662,797		662,797
	109,040,875.52	62,601,044.00	171,641,919.52	83,487,482.00	90,078,094.52

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

**Reports and Financial Statements**

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**IX. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-KURIA WEST 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 CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA  
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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> 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.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA  
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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 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> 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 CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**  
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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017 - 2018	
		<b>Ksh</b>		
	AIE			
Normal Allocation	B005348	46,084,483.15		
	B030262	10,000,000.00		
	B030465	10,000,000.00		
	B006412	6,000,000.00		
	B047091	15,000,000.00		
	B042665	8,700,000.00		
1	A892710		30,948,275.10	
2	A855890		5,500,000.00	
3	A892892		37,905,172.00	
Conditional grants	AIE NO...		-	
			-	
Receipt from other Constituency			-	
<b>TOTAL</b>		<b>95,784,483</b>	<b>74,353,447</b>	

**2. PROCEEDS FROM SALE OF ASSETS**

	2018-2019	2017-2018
	<b>Kshs</b>	<b>Kshs</b>
	-	-
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	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,622,789	1,288,912
Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
House allowance	424,000	216,000
Transport allowance		
Leave allowance	28,000	
Other personnel payments	264,419	998,796
Employer contribution to NSSF	179,280	105,840
Gratuity-Paid		
Gratuity-Accrued		
<b>TOTAL</b>	<b>2,518,488</b>	<b>2,609,548</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	30,748	
Electricity		
Water & sewerage charges		
Office rent		
Communication, supplies and services	88,362	120,000
Domestic travel and subsistence	565,000	538,600
Printing, advertising and information supplies & services	8,700	57,000
Rentals of produced assets		
Training expenses	984,000	826,000
Hospitality supplies and services		
Other committee expenses	2,265,000	1,115,000
Committee allowance	1,355,000	1,201,000
Insurance costs		
Specialized materials and services		
Office and general supplies and services	572,725	212,000
Fuel , oil & lubricants	612,000	350,000
Other operating expenses	693,200	339,000
Bank service commission and charges		
Security operations		
Routine maintenance - vehicles and other transport equipment	168,300	
Routine maintenance- other assets		102,000
Strategic Plan		
<b>TOTAL</b>	<b>7,343,035</b>	<b>4,860,600</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Transfers to Primary schools		19,500,000	15,800,000
Transfers to Secondary schools		10,441,724	6,350,000
Transfers to Tertiary institutions			
TIVET			
<b>TOTAL</b>		<b>29,941,724</b>	<b>22,150,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Bursary -Secondary		17,000,000	21,379,000
Bursary -Tertiary		10,000,000	8,465,000
Bursary-Special schools		586,000	-
Mocks & CAT			-
Security		5,898,835	4,950,000
Sports		2,402,000	-
Environment		200,000	-
Emergency Projects		3,600,000	2,500,000
<b>TOTAL</b>		<b>39,686,835</b>	<b>37,294,000</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	3,997,400	-
Purchase of Vehicles		-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	
Purchase of computers ,printers and other IT equipments	-	
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	<b>3,997,400</b>	<b>-</b>

**9. OTHER PAYMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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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	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Kenya Commercial Bank, Isibania Branch . Kuria West NG-CDF</i>	<i>A/C no.1148977260</i>	22,037,219	7,816,560



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

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

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

**12A. RETENTION**

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	-
<b>Total</b>	-	-

**12B. STAFF GRATUITY OUTSTANDING**

	2018 - 2019	2017-2018
	Kshs	Kshs
1. MWITAH WILSON BOKE	101,109.60	58,980.60
2. PETER MUTUKI	91,742.64	53,516.54
3. BOKE PAULINE MOGAYA	101,109.60	58,980.60
4. MOGESI SAMWEL	83,212.68	48,540.73
5. RIOBA CHARLES	62,094.24	36,221.64
6. BHOKE CAROLYNE MONANKA	115,394.40	67,313.40
7. BENSON RIOBA	51,745.20	36,221.64
<b>Total</b>	<b>606,408.36</b>	<b>359,775.15</b>

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**13. BALANCES BROUGHT FORWARD**

	2018-2019	2017 - 2018
	(1/7/2018)	(1/7/2017)
	Kshs	Kshs
Bank accounts	7,816,560	377,261
Cash in hand		-
Imprest		-
<b>TOTAL</b>	<b>7,816,560</b>	<b>377,261</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2018-2019	2017 - 2018
	Kshs	Kshs
Bank accounts	1,923,657	-
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>1,923,657</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA WEST CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

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

	Kshs	Kshs
NGCDFC Staff	-	0
Others ( <i>specify</i> )	-	0
	00	00

**15.3: UNUTILIZED FUND (See Annex 3)**

	2018-2019	2017 - 2018
	Kshs	Kshs
Compensation of employees	1,055,824	454,312
Use of goods and services	6,803,596	7,546,731
Amounts due to other Government entities	53,752,600	<b>28,441,724</b>
Amounts due to other grants and other transfers	28,466,075	26,158,277
Others ( <i>specify</i> )		



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA  
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	90,078,095	62,601,044
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) – KURIA  
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**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

		<b>Kshs</b>	<b>Kshs</b>
PMC BALANCES		<b>2018/2019</b>	<b>2017/2018</b>
		<b>2,255,536.65</b>	<b>4,346,342.45</b>

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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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					



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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
<b>Middle Management</b>						
1.		a	b	c	d=a-c	
2.						
3.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
8. MWITAH WILSON BOKE		160,090.20	12 Dec 2021	0.00	160,090.20	
9. PETER MUTUKI		145,259.18	12 Dec 2021	0.00	145,259.18	
10. BOKE PAULINE MOGAYA		160,090.20	12 Dec 2021	0.00	160,090.20	
11. MOGESI SAMWEL		131,753.41	12 Dec 2021	0.00	131,753.41	
12. RIOBA CHARLES		98,315.88	12 Dec 2021	0.00	98,315.88	
13. BHOKE CAROLYNE MONANKA		182,707.80	12 Dec 2021	0.00	182,707.80	
14. RIOBA BENSON MWITA		87,966.35	12 Dec 2021	0.00	87,966.35	
		966,183.02			966,183.02	
<b>Sub-Total</b>						
<b>Grand Total</b>						



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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures				
Transport equipment	4793,000			4793,000
Office equipment, furniture and fittings	407,397			407,397
ICT Equipment, Software and Other ICT Assets	254,000			254,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>5,454,397</b>			<b>5,454,397</b>



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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

	PMC	BANK	ACC NO	2018/2019	2017/2018
1	IGENA PRIMARY	KENYA COMMERCIAL BANK	1113704624	5,019.40	5,135.40
2	KUGUYI PRIMARY	KENYA COMMERCIAL BANK	1133444105	944.50	1,060.00
3	GEKAMIRI PRIMARY	KENYA COMMERCIAL BANK	1138429813	2,679.50	2,795.00
4	BOREMAGONG O PRIMARY	KENYA COMMERCIAL BANK	1159933642	1,883.25	18,624.75
5	MUCHEBE PRIMARY	KENYA COMMERCIAL BANK	1133353991	562.50	4,678.00
6	KOMOSOKO PRIMARY	KENYA COMMERCIAL BANK	1168071895	824.50	940
7	BOGAMBERO PRIMARY	KENYA COMMERCIAL BANK	1158474474	2.00	2,787.50
8	KOROGATI PRIMARY	KENYA COMMERCIAL BANK	1170709222	3,911.00	4,026.50
9	NYAMAHARAGA PAG PRIMARY	KENYA COMMERCIAL BANK	1107995353	3,878.50	3,994.00
10	NYAMETABURO PRIMARY	KENYA COMMERCIAL BANK	1116847086	3,401.50	3,517.00
11	NYAMAGAGANA PRIMARY	KENYA COMMERCIAL BANK	1160732043	9,924.50	1,110.00
12	WIZARA SPECIAL SCHOOL	KENYA COMMERCIAL BANK	1136888195	2,120.00	2,120.00
13	IKEREGE PRIMARY	KENYA COMMERCIAL BANK	1133497837	2,869.50	2,985.00
14	SORORE PRIMARY	KENYA COMMERCIAL BANK	1127681591	919.50	1,035.00
15	ROKERE PRIMARY	KENYA COMMERCIAL BANK	1137021918	2,974.00	1,480.50
16	ROBARISIA PRIMARY	KENYA COMMERCIAL BANK	1117795373	163,080.00	163,080.00
17	KOMOREGE PRIMARY	KENYA COMMERCIAL BANK	1114276561	3,491.50	3,607.00
18	NYANKORE PRIMARY	KENYA COMMERCIAL BANK	1168514657	1,972.50	2,088.00
19	KOMBE PRIMARY	KENYA COMMERCIAL BANK	1134201184	10,129.50	104,395.00
20	BIAMITI PRIMARY	KENYA COMMERCIAL BANK	1117528650	1,067.00	5,509.50
21	ROSABARE	KENYA COMMERCIAL BANK	1149932147		3,158.00

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	PRIMARY			3,042.50	
22	ST ANNES PRIMARY	KENYA COMMERCIAL BANK	1170551785	901,424.50	901,540.00
23	GETONGANYA PRIMARY	KENYA COMMERCIAL BANK	1117406016	2,741.50	2,857.00
24	NYASESE PRIMARY	KENYA COMMERCIAL BANK	1126692794	1,989.50	2,105.00
25	KIMASINCHA PRIMARY	KENYA COMMERCIAL BANK	1149161515	61.50	177
26	WIZARA PRIMARY	KENYA COMMERCIAL BANK	1135329540	971.50	-487
27	MASABA PRIMARY	KENYA COMMERCIAL BANK	1133572839	3,267.50	3,509.00
28	KIBURANGA PRIMARY	KENYA COMMERCIAL BANK	1132762081	474,731.50	605,843.00
29	GOSESE PRIMARY	KENYA COMMERCIAL BANK	1133457657	1,790.50	575,306.00
30	KURUTYANGE PRIMARY	KENYA COMMERCIAL BANK	1137157836	948.00	1,179.00
31	CHACHA MORONGE SORORE SEC	KENYA COMMERCIAL BANK	1115340360	1,934.25	600,805.25
32	MASABA SEC	KENYA COMMERCIAL BANK	1137079681	18,204.75	77,498.75
33	ST MATHIAS NYANCHABO GIRLS SEC	KENYA COMMERCIAL BANK	1168490561	19,290.45	5,332.45
34	DR MACHAGE MOHETO SEC	KENYA COMMERCIAL BANK	1115709089	1,019.00	1,250.00
35	GETONGANYA MIXED SEC	KENYA COMMERCIAL BANK	1170489478	3,835.50	3,954.00
36	NYANKORE SEC	KENYA COMMERCIAL BANK	1133364179	1,453.50	1,684.50
37	NYANGOGI MIXED SEC	KENYA COMMERCIAL BANK	1150198087	543,514.50	803,500.00
38	KOMBE MIXED SEC	KENYA COMMERCIAL BANK	1137367865	13,506.00	501,940.00
39	IKEREGE SEC	KENYA COMMERCIAL BANK	1106372328	25,684.50	115,800.00
41	KOMOSOKO CHIEF'S OFFICE	KENYA COMMERCIAL BANK	1177455862	-	299,370.00
42	MOTEMORABU AP CAMP	KENYA COMMERCIAL BANK	1226510027	-	649,670.00
43	KIOMAKEBE ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1226260918	1,429.00	80,960.00

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44	NYANGOGGE ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1183060459	1,249.50	1,365.00
46	KOMBE CHIEF OFFICE	KENYA COMMERCIAL BANK	1232817228	4,004.50	4,450.00
47	MABERA DCC OFFICE	KENYA COMMERCIAL BANK	1232895962		90
48	KUBWEYE PRIMARY	KENYA COMMERCIAL BANK	115294060	3,117.50	8,049.00
49	NYAMOSENSE PRIMARY	KENYA COMMERCIAL BANK	1125195711	4,670.55	4,786.50
				<b>2,255,536.65</b>	<b>4,346,342.45</b>

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2018-2019
BIAMITI PRIMARY	KCB	1117528650	1,064.00
DUVESKOG PRIMARI	KCB	1170490255	3,768.00
KEBURUI PRIMARY	KCB	1125716088	-
KEHANCHA PRIMARY	KCB	1135849951	237,368.00
KIBURANGA PRIMARY	KCB	1132762081	68.00
KOMBE PRIMARY	KCB	1134201184	10,129.00
KOMOMANGE PRIMARY	KCB	1117547442	7,828.00
KUBWAHA PRIMARY	KCB	1170522785	16,748.00
KUBWEYE PRIMARY	KCB	1152594060	3,117.00
MABERA PRIMARY	KCB	1154276155	3,473.00
NDAMUKIA PRIMARY	KCB	1176238094	9,596.00
NGOCHONI PRIMARY	KCB	1110629656	-
NTIANGA PRIMARY	KCB	1135049769	2,794.00
NYAMAGAGANA PRIMARY	KCB	1160732043	9,924.00
NYAMAHARAGA PRIMARY	KCB	1137378379	6,449.00
NYAMEKOMA PRIMARY	KCB	1137147792	8,283.00
ROKERE PRIMARY	KCB	1137021918	294.00
RONGABI PRIMARY	KCB	1161102041	-
SIRORI SIMBA PRI	KCB	1114872016	2,711.00
BINGUTWI PRI	KCB	1126727059	3,915.00
BOHORERA PRI	KCB	1133823181	2,068.00
GUKIPIMO PRI	KCB	1126268925	725.00
ISIBANIA PRI	KCB	1171911548	1,538.00
KENGARISO PRI	KCB	1126008559	1,998.00
KOROBUNYIGE PRI	KCB	1133503543	2,535.00



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MOHETO PRI	KCB	1131097157	
NAORA PRI	KCB	1137865237	1,359.00
NGISIRU PRI	KCB	1204862079	3,623.00
NYABIRONGO GIRLS PRI	KCB	1251938531	89.00
KUGISINGISI PRI	KCB	1137456493	2,270.00
NYAMARARANGERE PRI	KCB	1137362588	2,840.00
NYAMWINI PRI	KCB	1157880053	6,220.00
NYATIRA PRI	KCB	1179687299	5,921.00
SAGEGI PRI	KCB	1160850178	12,632.00
ST KIZITO PRI	KCB	1252403259	2,420.00
ST MATHIAS KOHANGA	KCB	1179677250	1,134.00
TARAGWITI PRI	KCB	1133457738	1,455.00
GWIKONGE SEC	KCB	1158310714	8,096.00
IRAHA SEC	KCB	1179441834	4,543.00
KURUTIANGE SEC	KCB	1106569865	(1,000.00)
MASABA SEC	KCB	1137079681	18,204.00
NYABOKARANGA SEC	KCB	1158309473	2,010.00
NYANGOGI MIXED SEC	KCB	1150198087	543,514.00
ST MATHIAS NYANCHABO GIRLS SEC	KCB	1168490561	19,290.00
NYAMAGAGANA SEC	KCB	1137291346	1,670.00
NYAMAHARAGA MIXED	KCB	1127718940	13,964.00
KUBWEYE MIXED SECONDARY	KCB	1111836035	2,066.00
BUGUMBE WEST CHIEF	KCB	1169102042	803,394.00
KOMOSOKO ASS CHIEF	KCB	1204475520	394,314.00
ISIBANIA OCS	KCB	1155714695	3,650.00
ISIBANIA ASS CHIEF	KCB	1252559941	569,275.00
NYANCHABO ASS CHIEF	KCB	1176460307	(3,305.00)
TARAGWITI AP	KCB	1253639973	3,425.00
NGISIRU ASS CHIEF	KCB	1252491018	2,590.00
MABERA P STATION	KCB	1206986255	1,417,954.00
			4,180,010.00

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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)
KSI/KURIA WEST-CDF/2017/2018/	Reported on the statement of receipts and payment was kshs4,860,600 attributed to use of goods and services. We were unable to examine payment amount to kshs. 3,000,000 as payment voucher were never availed for audit.	I hereby wish to state that most vouchers relating to the period 2017/2018 Financial year were provided and any other that was not availed during audit have been provided your perusal.	Fund account manager	Resolved	23 <sup>rd</sup> May,2019
KSI/KURIA WEST-CDF/2017/2018/	Reported in the statement of receipts and payments was Kshs. 4,860,600 attributed to the use of goods and services. Sample payment amounting to Kshs. 2,392,000 were incurred for monitoring and evaluation of the various projects funded during the year under review was in excess of the requirement by CDF Act limit of 3% ( i.e Kshs 2,230,603) of receipts from the board.	I hereby wish to state that the budget was not exceeded by the expenditure since there was a rollover from 2016/2017 Financial year.	Fund account manager	Resolved	23 <sup>rd</sup> May,2019
	Kuria West constituency approved budget for the year 2017/2018 amounted to kshs. 129,515,191 with actual expenditure of kshs. 66,914,148 or 51.7% of approved budget. Management has not	I hereby wish to state that Ksh 42,704,846 in the adjustment is the amount that was received in 2017/2018 F/Y that was roll over from 2016/2017 F/Y that is AIE A892710 of Ksh 30,948,275 and Ksh	Fund account manager	Resolved	23 <sup>rd</sup> May,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)
	disclosed reason for significant underutilization of approved budget.included in summary statement of appropriation are adjustments amounting to kshs. 42,704,846 being the differences between original and the final budget. Kuria west NG-CDF management has not availed details of approval for the adjustment between original and the final budget.	11,379,310 balance brought forward of Ksh. 377,261. AIE attached			
	Included in the other grants and transfers figure of the Kshs. 37,294,000 was a payment of Kshs. 800,000 for renovation of Mabera DCC office including fixing shatters, reroofing, ceiling and painting. A physical verification of the project revealed that the works including part of the ceiling and painting was not done	I wish to state that the estimate of the total renovation works was Kshs1,494,280 the committee resolve to do the following works i. Reroofing of the building ii. Fixing of shutters iii. Repairing of floors and tilling the same which Ksh 800,000 was utilized on iv. Painting and ceiling would be done when additional money will be disbursed.	Fund account manager	Resolved	23 <sup>rd</sup> May,2019
	An examination of the projects files and bank statements availed in support of the expenditure	I hereby wish to acknowledge the observation by the audit on internal control	Fund account manager	Resolved	23 <sup>rd</sup> May,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)
	<p>incurred towards transfer to other government entities revealed the following anomalies.</p> <ul style="list-style-type: none"> <li>i. Implementation of the projects was based on materials schedules list prepared by the sub-county works officer which did not disclosed how the items factored were arrived at.</li> <li>ii. There was no verifiable documentary evidence availed for the audit to indicate how the prices captured in the materials schedule were sourced and or documented market survey as proof that the prices depicts fair market rates.</li> <li>iii. There no stores ledgers/register maintained and or availed for audit review indicating whether the items so purchasing using the public funds were actually supplied and indeed issued</li> </ul>	<p>weakness in project implementation however, I wish to state as follows</p> <ul style="list-style-type: none"> <li>i. All the project's bill quantities are prepared by sub-county work officer</li> <li>ii. I wish to state that all prices captured in the material schedules were sourced from prequalified list and also from document prepared from ministry of public works which prescribes price ceilings.</li> <li>iii. Each project management committee is in charge of tendering and receiving of materials in their school.</li> <li>iv. The NG-CDF verifies the supplies and utilization of the items during</li> </ul>			

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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)
	<p>out for the intended purposes.</p> <p>iv. The bank statement for the PMC accounts indicated payments to various merchants which were not supported by minutes of tender proceeding and or returned quotations as evidence that the services of traders were competitively procured</p> <p>v. Withdrawals from the PMC accounts were being made without disclosing the purpose for which the expenditure was intended to achieve neither was inspection and assurance committee formed to ensure that payment are made for works done and services rendered</p> <p>vi. Cash withdrawals from the PMC accounts were not supported with expenditure schedules</p>	<p>monitoring of the projects as they are implemented on the intended projects</p> <p>v. I hereby wish to state that all project management committee follow all procurement procedures in identifying merchants and in implementation of the project. All supporting document ie minutes of tender, opening and evaluation, quotations from various merchants are available in each file</p> <p>vi. I hereby wish to state that all withdrawals from PMC accounts are made after presentation of payments through their approval minutes and sub-county</p>			

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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)
	<p>vii. indicating the identity of the beneficiaries and the purpose for which payment were made. There was no evidence availed for audit review that technical staff from the lined apartments were invited and actively engaged from the inception to the conclusion of the projects.</p>	<p>vii. works reports on the service rendered. I hereby wish to state that sub-county technical staffs/ lined department are actively engaged from the inception of the project to the conclusion of their projects, therefore the reports or advice are adhered to</p>			



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<b>TRIAL BALANCE AS AT 30TH JUNE 2019</b>			
		<b>DR</b>	<b>CR</b>
<b>Cash and Cash equivalents</b>			
	Bank Balances	22,037,219	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	2,518,488	
	Use of goods and services	7,343,035	
	Transfers to Other Government Units	29,941,724	
	Other grants and transfers	39,686,835	
	Acquisition of Assets	3,997,400	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		95,784,483
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		1,923,657
	Receivables		
	Payables		
	<b>Fund Balance b/f</b>		<b>7,816,560</b>
	<b>TOTAL</b>	<b>105,524,700</b>	<b>105,524,700</b>