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REPORT

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THE AUDITOR-GENERAL

ON

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

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -WEST
MUGIRANGO CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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 WEST MUGIRANGO Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	ROBERT SEREM
2.	Sub-County Accountant	ANREW ANYAL
3.	Chairman NGCDFC	JOSEPH MEROKA
4.	Member NGCDFC	VERONICAH KERUBO

(d) Fiduciary Oversight Arrangements

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

P.O. Box 425-40500 NYAMIRA
NG-CDF BUILDING AT NYAMIRA COUNTY QUARTERS

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

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

(f) NGCDF WEST MUGIRANGO Constituency Contacts

Telephone: (254) 721431120
E-mail: cdfwestmugirango@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF WEST MUGIRANGO Constituency Bankers

1. Kenya Commercial Bank - Nyamira Branch
P.o Box 403-40500 Nyamira
West Mugirango NGCDF
A/C 1103318764

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

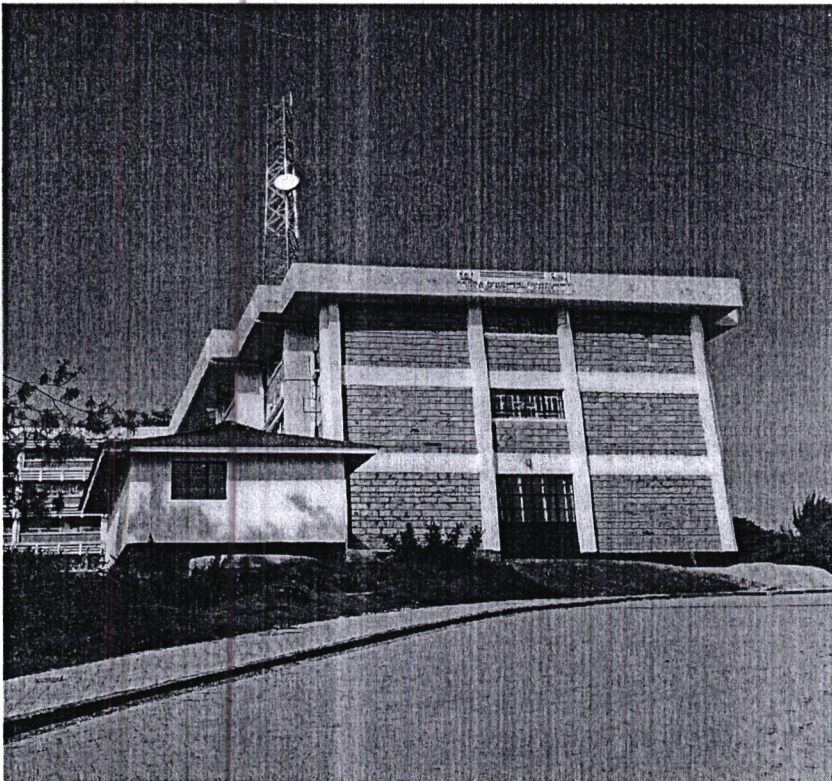
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I am pleased to present to you the 2018-19 financial statements and pointing out that in the year we had a total of budget of kshs.196,976,629 to execute. On this budget kshs 109, 040,875 was the year allocation, kshs was 33,151,270 the years opening balance and kshs 54,784,483 was receipts from 2017/18 financial year allocation.

We were able to utilize kshs 136,786,728 of which it represents 69% of the entire budget.

At 83% Compensation of employees was done fully paid gratuity of the former employees settled.

The fund was able to complete the NGCDF office, construction support facilities of abolition block septic tank, parking and drainage system. The NGCDF office has since been occupied and its photo is shown below.



We were able to fund to completion construction of three chiefs centres namely Motobo, Keera and Kebirigo.

The photo of Kerra chiefs office is hereby attached.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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We were able to pay for bursaries to students in secondary schools and tertiary institutions, and 250 boda boda riders we were able to be trained and got driving licences.

In terms of environment the fund was able to complete protection of Motobo, Ngora springs in Nyamaiya ward and Riamatunda water spring in Bonyamatuta ward.

Under emergency the fund was able to reconstruct toilets blocks in schools where the existing had collapsed. It was able to construct dormitories burned in Bondeka and Gekomoni Secondary.

The bursary applications were extremely higher with over thirteen thousand applicants. It took a lot of time to vet and come up with the list of beneficiaries. The bursary process to start earlier to avoid too much work

There was delayed release of enough funds from NGCDF Board to facilitate Bursary payments. The chairman mr Meroka did disagreed with the committee and it slowed down the operations and went ahead to obtain a court injunction barring the committee removing him but the case was finally heard and determined and set the committee free. The committee are in the process to elect another chair since they have since voted him out.

Former employees have sued the committee demanding 31% payment of gratuity and not 10% as paid as per the appointment letters as entered during time of engagement The NGCDFC has engaged an advocate to argue the case

Sign

VERONICAH KERUBO
Ag. CHAIRPERSON NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

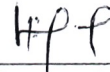
The Accounting Officer in charge of the NGCDF-WEST MUGIRANGO Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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-WEST MUGIRANGO Constituency financial statements were approved and signed by the Accounting Officer on 10/03/2020.



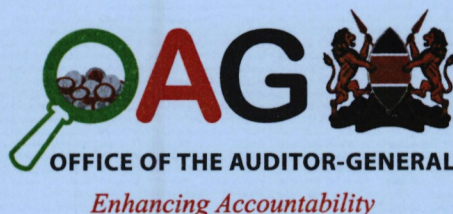
Fund Account Manager
Name: ROBERT SEREM



Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

REPUBLIC OF KENYA

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - West Mugirango Constituency set out on pages 7 to 46, which comprise of the statement of 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - West Mugirango 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

Inaccuracy in the Statement of Assets and Liabilities

As disclosed in Note 14 to the financial statements, the statement of assets and liabilities reflects prior year adjustment totalling to Kshs.95,000. According to the disclosure, the adjustment relates to bank accounts. Supporting documents were however not provided.

Consequently, the accuracy, completeness and validity, of the financial statements 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 – West Mugirango 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.196,976,629 and Kshs.141,953,573 respectively resulting to an under-funding of Kshs.55,023,056 or 28% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.196,976,629 and Kshs.136,786,728 respectively resulting to an under expenditure of Kshs.60,189,901 or 31% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Transfers to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Units totalling to Kshs.39,600,000. The following unsatisfactory matters were noted:

1.1. Unbranded Water Supply Project

The balance includes, under transfers to primary schools, an amount of Kshs.1,500,000 which was allocated for purchase, erection of two water storage tanks and installation of water distribution systems at Ekerema Primary School. Physical verification carried out on 6 February, 2020 revealed that although the works were completed, the project had not been branded.

Consequently, the value for money budgeted for branding of the project could not be confirmed.

1.2. Delay in Water Supply Project at Kebirigo Schools

Further, the balance includes an amount of Kshs.2,000,000 allocated for sinking of a water borehole, installation of submersible pump, purchase of two water storage tanks of 5000 litres each, erection of raisers and construction of water distribution systems at Kebirigo Primary and Kebirigo Secondary Schools.

A physical verification carried out on 6 February, 2020 revealed that the project had not commenced and the funds had not been utilized.

Consequently, the regularity and value for money of the amount of Kshs.2,000,000 which was allocated to the project could not be confirmed.

1.3. Delay in Construction of a Tuition Block

The balance also includes an amount of Kshs.1,000,000 which was allocated for construction of a tuition block at Nyachururu Secondary School.

A physical verification which was carried out on 10 February, 2020 revealed that the project was incomplete despite the funds having been disbursed to the school. Further, the project implementation committee did not deduct 10% retention money which is mandatory to cater for the defects liabilities which may be detected after completion of the project.

Consequently, the regularity and value for money of the expenditure of Kshs.1,000,000 which was incurred on the project could not be confirmed.

1.4. Irregular Renovation of Classrooms

In addition, the balance includes an amount of Kshs.700,000 allocated for renovation (walling, roofing, plastering, and electrical works) of four (4) classrooms, at Embonga Secondary School.

Physical verification carried out on 10 February, 2020 revealed that the project management used labour based contracting method and as a result, certificate of completion had not been issued. In addition, branding of the project had not been done.

Consequently, regularity and value for money of the expenditure of Kshs.700,000 which was incurred on the project could not be confirmed.

2. Other Grant and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.59,056,022. The following unsatisfactory matters were noted:

2.1. Drilling of Boreholes

The expenditure includes an amount of Kshs.4,000,000 which was allocated for drilling of two (2) boreholes at Otangore and Kebiringo Primary Schools.

However, the regularity and value for money of the expenditure of Kshs.4,000,000 which was incurred on the project could not be confirmed.

2.2. Delay in Implementation of Security and Environment Projects

Further, the Management had budgeted to undertake twelve (12) projects relating to environment and security at a total cost of Kshs.6,700,000. The projects which were to be undertaken under environment consisted of planting of assorted trees in ten primary Schools at an amount of Kshs.1,000,000. Similarly, the projects which were to be undertaken under security consisted of construction of a chief's camp and police post at a total cost of Kshs.5,700,000.

Physical verification carried out on 10 February, 2020 revealed that only two (2) projects with a total expenditure totalling to Kshs.2,700,000 were implemented leaving the balance of ten (10) projects worth Kshs.4,000,000 unimplemented.

Consequently, the citizens were denied effective and efficient service delivery due to the non-implementation of the intended projects.

2.3. Irregular Emergency Projects

The balance also includes an amount of Kshs.9,410,000 which was allocated for emergency projects which includes an amount of Kshs.3,970,000 spent on four (4) projects. However, the implemented projects did not meet the threshold of the emergency criteria contrary to section 8(3) of the National Government Constituency Development Fund (NG-CDF) Act, 2015.

Consequently, the regularity and value for money of the expenditure of Kshs.3,970,000 which was incurred on the emergency projects could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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

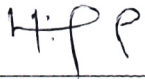
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Reports and Financial Statements
For the year ended June 30, 2019**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	76,353,447
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		108,784,483	76,353,447
PAYMENTS			
Compensation of employees	4	1,825,211	925,771
Use of goods and services	5	18,320,824	10,377,106
Transfers to Other Government Units	6	39,600,000	6,236,062
Other grants and transfers	7	59,056,022	22,434,000
Acquisition of Assets	8	17,984,671	4,056,439
Other Payments	9	0	0
TOTAL PAYMENTS		136,786,728	44,029,378
SURPLUS/(DEFICIT)		<u>(28,002,245)</u>	<u>32,324,070</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WEST MUGIRANGO Constituency financial statements were approved on 10/03/ 2019 and signed by:


Fund Account Manager
Name: ROBERT SEREM



Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

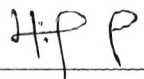
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,055,531	33,151,270
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		6,055,531	33,151,270
Current Receivables			
Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		0	0
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	(811,506)	0
Gratuity	12B	0	0
TOTAL FINANCIAL LIABILITES		(811,506)	
NET FINANCIAL ASSETS		5,244,025	0
REPRESENTED BY			
Fund balance b/fwd	13	33,151,270	510,330
Surplus/Deficit for the year		(28,002,245)	32,324,070
Prior year adjustments	14	95,000	316,870
NET FINANCIAL POSITION		5,244,025	33, 151, 270

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- WEST MUGIRANGO Constituency financial statements were approved on 10/03 2020 and signed by:


 Fund Account Manager
 Name: ROBERT SEREM


 Sub-County Accountant
 Name: ANDREW ANYAL
 ICPAK Member Number: 17446


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

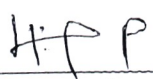
**Reports and Financial Statements
For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,483	76,353,447
Other Receipts	3	0	0
Total receipts		108,784,483	76,353,447
Payments			
Compensation of Employees	4	1,825,211	925,771
Use of goods and services	5	18,320,824	10,377,106
Transfers to Other Government Units	6	39,600,000	6,236,062
Other grants and transfers	7	59,056,022	22,434,000
Other Payments	9	0	0
Total payments		118,802,057	39,972,939
Total Receipts Less Total Payments		(10,017,574)	36,380,508
Adjusted for:			
Outstanding imprest	11	0	0
Retention Payable	12A	811,506	0
Gratuity Payable	12B	0	0
Prior year adjustments	14	95,000	316,871
Net Adjustments		906,506	
Net cash flow from operating activities		(9,111,068)	36,697,379
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	(17,984,671)	(4,056,439)
Net cash flows from Investing Activities		(17,984,671)	(4,056,439)
NET INCREASE IN CASH AND CASH EQUIVALENT		(27,095,739)	32,640,940
Cash and cash equivalent at BEGINNING of the year	13	<u>33,151,270</u>	510,330
Cash and cash equivalent at END of the year		<u>6,055,531</u>	<u>33,151,270</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- WEST MUGIRANGO Constituency financial statements were approved on 10/03/ 2019 and signed by:


Fund Account Manager
Name: ROBERT SEREM


Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875	87,935,754	196,976,629	141,935,753	55,040,876	72
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	0	0	0	0	
PAYMENTS						
Compensation of Employees	1,742,452	464,562	2,207,014	1,825,211	381,803	83
Use of goods and services	8,071,226	10,374,225	18,445,451	18,320,824	124,627	99
Transfers to Other Government Units	38,600,000	30,100,000	68,700,000	39,600,000	29,100,000	58
Other grants and transfers	59,364,935	29,012,295	88,377,230	59,056,022	29,321,208	67
Acquisition of Assets	1,262,262	17,984,672	19,246,934	17,984,671	1,262,263	93
Other Payments	0	0	0	0	0	
TOTALS	109,040,875	87,935,754	196,976,629	136,786,728	60,189,901	69

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


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

- i. Compensation of employees at 83% budget included gratuity which is not yet due and was not paid
- ii. Transfer to other government units at 58% since other funds were still held in NGCDF Board.
- iii. Other Grants and transfers at 67% since other funds were still held in NGCDF Board
- iv. Overall budget utilization at 69% since other funds were still held at NGCDF Board.

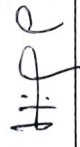
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported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

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

The NGCDF- WEST MUGIRANGO Constituency financial statements were approved on 10/23/ 2020 and signed by:



Fund Account Manager
Name: ROBERT SEREM



Sub-County Accountant
Name: ANREW ANYAL
ICPAK Member Number: 17446

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	0	0	0	0	0	100
Other Receipts	0	0	0	0	0	
PAYMENTS						
Compensation of Employees	1,742,452	464,562	2,207,014	1,825,211	381,803	83
Use of goods and services	8,071,226	10,374,225	18,445,451	18,320,824	124,627	99
TOTALS	9,813,678	10,838,787	20,652,465	20,146,035	506,430	98


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


(d) [A commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

v. Compensation of employees at 83% budget included gratuity which is not yet due and was not paid

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

The NGCDF - WEST MUGIRANGO Constituency financial statements were approved on 10/03/2020 and signed by:


 Fund Account Manager
 Name: ROBERT SEREM


 Sub-County Accountant
 Name: ANREW ANYAL
 ICPAK Member Number: 17446

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO CONSTITUENCY

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

IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c-%
RECEIPTS						
Transfers from NGCDF Board	0	0	0	121,283,288	55,040,876	69
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	0	0	0	0	
PAYMENTS						
Transfers to Other Government Units	38,600,000	30,100,000	68,700,000	39,600,000	29,100,000	58
Other grants and transfers	59,364,935	29,012,295	88,377,230	59,056,022	29,321,208	67
Acquisition of Assets	1,262,262	17,984,672	19,246,934	17,984,671	1,262,263	93
Other Payments	0	0	0	0	0	
TOTALS	99,227,197	77,096,967	176,324,164	116,640,693	59,683,471	66

(e) [For the revenue items, indicate whether they form part of the ALA by inserting the "ALA" alongside the revenue category.]

(f) [A commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- vi. Transfer to other government units at 58% since other funds were still held in NGCDF Board.
- vii. Other Grants and transfers at 67% since other funds were still held in NGCDF Board
- viii. Overall budget utilization at 66% since other funds was still held at NGCDF Board and we had un spend balances.

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

The NGCDF - WEST MUGIRANGO Constituency financial statements were approved on 16/03/ 2020 and signed by:

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



Sub-County Accountant
Name: ANREW ANYAL
ICPAK Member Number: 17446



Fund Account Manager
Name: ROBERT SEREM

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

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 KShs	Adjustments KShs	Final Budget 2018/2019 KShs	Accumulation comparable basis 30/06/2019 KShs	Budget utilization difference KShs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,742,452	464,562	2,207,014	1,825,211	381,803
1.2 Committee allowances	2,000,000	8,153,488	10,153,488	10,153,400	88
1.3 Use of goods and services	2,800,000	0	2,800,000	2,798,935	1,065
SUB-TOTALS	6,542,452	8,618,050	15,160,502	14,777,546	382,956
2.0 Monitoring and evaluation					
2.1 Capacity building	1,271,226	0	1,271,226	1,200,000	71,226
2.2 Committee allowances	1,000,000	1,950,000	2,950,000	2,903,000	47,000
2.3 Use of goods and services	1,000,000	270,737	1,270,737	1,265,489	5,248
	3,271,226	2,220,737	5,491,963	5,368,489	123,474
3.0 Emergency	5,738,993	4,455,963	10,194,956	9,410,000	784,956
3.10 Primary Schools					
3.11 GESENEO PRY	0	0	0	150,000	0
3.12 BONYAIKUBA PRY SCH	0	0	0	150,000	0
3.13 OMOKONGE PRY	0	0	0	150,000	0
3.14 NYAIRICHA PRY	0	0	0	150,000	0
3.15 TENTE PRY	0	0	0	500,000	0
3.16 GIRIGIRI PRY	0	0	0	150,000	0
				0	
				0	
3.2 Secondary Schools					
3.21 KENYANYA SEC	0	0	0	150,000	0
3.22 NYAMERU SEC	0	0	0	150,000	0
3.23 ST TIBERIUS NYAMOTENTEMI SEC	0	0	0	200,000	0
3.24 GEKOMONI SEC	0	0	0	150,000	0
3.25 BONDEKA GIRLS SEC SCH	0	0	0	600,000	0

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
3.26 BONDEKA GIRLS ELCK	0	0	0	100,000	0
3.27 VEMAC INVEST LTD-GEKOMONI SEC	0	0	0	600,000	0
				0	
3.3 Security Projects					
3.31 SMART SERVICES STATION	0	0	0	250,000	0
3.32 OPIYO MAGERO	0	0	0	420,000	0
3.33 VEMAC INVEST LTD	0	0	0	1,050,000	0
3.34 KOJJAN CONTRACTORS-ROAD	0	0	0	1,990,000	0
3.35 KEERA CHIEFSOFFICE	0	0	0	500,000	0
3.36 KOJANS CONTR & SUPP-SS	0	0	0	2,000,000	0
SUB-TOTALS	5,738,993	4,455,963	10,194,956	9,410,000	784,956
4.0 Bursary and Social Security					
4.1 Primary Schools	0	0	0	0	0
4.2 Secondary Schools	16,000,000	4,500,000	20,500,000	20,217,217	282,783
4.3 Tertiary Institutions	12,000,000	4,000,000	16,000,000	15,349,500	650,500
4.4 Social Security	3,064,306	1,980,000	5,044,306	1,980,000	3,064,306
SUB TOTALS	31,064,306	10,480,000	41,544,306	37,546,717	3,997,589
5.0 Sports					
5.10 West Mugirango constituency sports	2,180,818	2007926	4,188,744	2007926	2,180,818
SUB-TOTALS	2,180,818	2,007,926	4,188,744	2007926	2,180,818
6.0 Environment					
6.01 Water Catchment protection	1,180,818	0	1,180,818	0	1,180,818
6.02 Motagara Primary School	100,000	0	100,000	0	100,000
6.03 Tonga Primary School	100,000	0	100,000	0	100,000
6.04. Gesore Primary School	100,000	0	100,000	0	100,000
6.05 Marindi Primary School	100,000	0	100,000	0	100,000

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

Programme/Sub-programme	Original Budget 2018/2019	Actual Budget 2018/2019	Actual Budget 2018/2019	Actual Budget 2018/2019	Budget utilization (difference)
6.06.Sasati Primary School	100,000	0	100,000	0	100,000
6.07. Geta Primary School	100,000	0	100,000	0	100,000
6.08 Kenya Primary School	100,000	0	100,000	0	100,000
6.09 Nyamotentemi Primary School	100,000	0	100,000	0	100,000
6.10 Ibucha Primary School	100,000	0	100,000	0	100,000
6.11Bondeka Primary School	100,000	0	100,000	0	100,000
6.12 PLANTING OF TREE SEEDLINGS- WHIRLWING SUPPL	0	1,700,000	1,700,000	1,700,000	0
6.13 NYAMAIYA WARD WATER SPRING	0	336,207	336,207	336,207	0
6.14 BONYAMATUTA WARD WATER SPRING	0	355,172	355,172	355,172	0
SUB-TOTALS	2,180,818	2,391,379	4,572,197	2,391,379	2,180,818
7.0 Primary Schools Projects (List all the Projects)					
7.01 Otanyore Primary School	500,000.00	0	500,000.00	500,000.00	0
7.02 Rangenyo Girls Primary Boarding School	700,000.00	0	700,000.00	700,000.00	0
7.03 Igenaitambi Primary School	400,000.00	0	400,000.00	400,000.00	0
7.04 Nyabisimba Primary School	400,000.00	0	400,000.00	0	400,000.00
7.05 Matierio Primary School	400,000.00	0	400,000.00	0	400,000.00
7.06 Bosome Primary School	400,000.00	0	400,000.00	400,000.00	0
7.07 St Joseph Nyamira Primary School	500,000.00	0	500,000.00	500,000.00	0
7.08 Nyairicha Special School	400,000.00	0	400,000.00	0	400,000.00
7.09 Ikonge Primary School	400,000.00	0	400,000.00	0	400,000.00
7.10 Motagara Primary School	400,000.00	0	400,000.00	0	400,000.00
7.11 Gianchore Primary School	400,000.00	0	400,000.00	0	400,000.00
7.12 Bonyaiguba Primary School	400,000.00	0	400,000.00	400,000.00	0
7.13 Kenyambi Primary School	400,000.00	0	400,000.00	0	400,000.00
7.14 Nyantaro Primary School	400,000.00	0	400,000.00	0	400,000.00
7.15 Nyangoso Primary School	400,000.00	0	400,000.00	400,000.00	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.16 Makairo Primary School	400,000.00	0	400,000.00	400,000.00	0
7.17 Sasati Primary School	400,000.00	0	400,000.00	0	400,000.00
7.18 Moikabondo Primary School	400,000.00	0	400,000.00	400,000.00	0
7.19 Mang'ong'o Primary School	400,000.00	0	400,000.00	400,000.00	0
7.20 Otanyore Primary School	2,000,000.00		2,000,000.00	2,000,000.00	0
7.21 Masosa Primary School	2,000,000.00	0	2,000,000.00	0	2,000,000.00
7.22 Mongoris Primary School	750,000.00	0	750,000.00	0	750,000.00
7.23 Rateti Primary School	2,500,000.00	0	2,500,000.00	0	2,500,000.00
7.24 Ikurucha Primary School	2,500,000.00	0	2,500,000.00	0	2,500,000.00
7.25 SASATI PRIMARY	0	400,000	400,000	400,000	0
7.26 KENYENYA B PRIMARY	0	500,000	500,000	500,000	0
7.27 BONYUNYU PRY	0	400,000	400,000	400,000	0
7.28 NYANTARO DOK PRY	0	500,000	500,000	500,000	0
7.29 EKERAMA PRY	0	500,000	500,000	500,000	0
7.30 BOBEMB BOYS BOARDING	0	700,000	700,000	700,000	0
7.31. BUNDO PRY	0	300,000	300,000	300,000	0
7.32. MARARA PRY	0	400,000	400,000	400,000	0
7.33 EGESIERI PRY	0	400,000	400,000	400,000	0
7.34 BOMORITO PRY	0	500,000	500,000	500,000	0
7.35 GESORE PRY	0	500,000	500,000	500,000	0
7.36. NYAKEORE PRY	0	600,000	600,000	600,000	0
7.37. NYAIGESA PRY	0	300,000	300,000	300,000	0
7.38. RIRUMI SDA PRY	0	300,000	300,000	300,000	0
7.39. NYAMONTENTEMI PRY	0	300,000	300,000	300,000	0
7.40 TONGA OMONDO PRY	0	600,000	600,000	600,000	0
7.41 TINGA DOK PRY	0	400,000	400,000	400,000	0
7.42 TONGA DEB	0	300,000	300,000	300,000	0
7.43 KIANGINDA PRY	0	300,000	300,000	300,000	0

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.44. MORUGA PRY	0	300,000	300,000	300,000	0
7.45. RATANDI PRY	0	300,000	300,000	300,000	0
7.46. ENDABU PRY	0	400,000	400,000	400,000	0
7.47. KEBIRIGO PRY	0	600,000	600,000	600,000	0
7.48. KIANYABONGERE PRY	0	400,000	400,000	400,000	0
7.49. BUGO PRY	0	500,000	500,000	500,000	0
7.50. RIAKIMAI PRY	0	500,000	500,000	500,000	0
7.51. MANGONGO PRY	0	300,000	300,000	300,000	0
7.52. MARIBA PRY	0	500,000	500,000	500,000	0
7.53. GETAARI PRY	0	400,000	400,000	400,000	0
7.54. NYAMERU PRY	0	500,000	500,000	500,000	0
7.55. GUCHA PRY	0	500,000	500,000	500,000	0
7.56. NYAISA PRY	0	700,000	700,000	700,000	0
7.57. KOBE PRY	0	500,000	500,000	500,000	0
7.58. BONYUNYU PRY	0	500,000	500,000	500,000	0
7.59. BOSIANGO PRY	0	500,000	500,000	500,000	0
7.60. MASOSA PRY	0	600,000	600,000	600,000	0
7.61. MOBAMBA PRY	0	500,000	500,000	500,000	0
7.62. ENCHORO PRY	0	600,000	600,000	600,000	0
7.63. ST. CHARLES LWANGA NYANSABAKWA	0	600,000	600,000	600,000	0
7.64. KEBIRIGO PRY SCHOOL	0	2,000,000	2,000,000	2,000,000	0
7.65. EKERAMA PRIMARY SCHOOL	0	1,500,000	1,500,000	1,500,000	0
Sub-Totals	17,850,000	21,400,000	39,250,000	27,900,000	11,350,000
8.0 Secondary Schools Projects all the Projects)					
8.01 Nyaigwa Girls Secondary School	500,000.00	0	500,000.00	0	500,000.00
8.02 Nyamotentemi Secondary School	1,000,000.00	0	1,000,000.00	0	1,000,000.00
8.03 Gekomoni Secondary School	500,000.00	0	500,000.00	500,000.00	0

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

Programme/Sub-programme	Original Budget 2018/2019		Final Budget 2018/2019		Actuals 2016/2019		Budget utilization difference
8.04 Marani Secondary School	500,000.00	0	500,000.00	500,000.00	500,000.00	0	0
8.05 Rangeny Girls Secondary School	600,000.00	0	600,000.00	600,000.00	0	600,000.00	600,000.00
8.06 Geta Secondary School	500,000.00	0	500,000.00	500,000.00	500,000.00	0	0
8.07 Nyameru Secondary School	500,000.00	0	500,000.00	500,000.00	500,000.00	0	0
8.09 Bondeka Secondary School	500,000.00	0	500,000.00	500,000.00	500,000.00	0	0
8.10 Bosiango Secondary School	500,000.00	0	500,000.00	500,000.00	0	500,000.00	500,000.00
8.11 Gesore Secondary School	500,000.00	0	500,000.00	500,000.00	500,000.00	0	0
8.12 Ekenyoro Secondary School	500,000.00	0	500,000.00	500,000.00	0	500,000.00	500,000.00
8.13 Nyachogochogo Secondary School	300,000.00	0	300,000.00	300,000.00	0	300,000.00	300,000.00
8.14 Gianchore Secondary School	6,800,000.00	0	6,800,000.00	6,800,000.00	0	6,800,000.00	6,800,000.00
8.15 Bosiango Secondary School	6,800,000.00	0	6,800,000.00	6,800,000.00	0	6,800,000.00	6,800,000.00
8.16 Mongoris Secondary School	750,000.00	0	750,000.00	750,000.00	0	750,000.00	750,000.00
8.17 MARINDI SEC	0	700,000	700,000	700,000	700,000	0	0
8.18 EMBONGA SEC	0	700,000	700,000	700,000	700,000	0	0
8.19 MONGORIS SEC	0	500,000	500,000	500,000	500,000	0	0
8.20 RIAMANDERE SEC	0	600,000	600,000	600,000	600,000	0	0
8.21 NYACHURURU SEC	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
8.22 NYAMIRA SECONDARY	0	750,000	750,000	750,000	750,000	0	0
8.23 GIANCHORE SEC	0	700,000	700,000	700,000	700,000	0	0
8.24 ST. PETRS NYAKEMINCHA SEC	0	750,000	750,000	750,000	750,000	0	0
8.25 NYABISIMBA SEC	0	600,000	600,000	600,000	600,000	0	0
8.26 MAKAIRO SEC	0	600,000	600,000	600,000	600,000	0	0
8.27 NYAMAIYA SEC	0	700,000	700,000	700,000	700,000	0	0
8.28 ETONO SEC	0	500,000	500,000	500,000	500,000	0	0
8.29 KUUURA SEC	0	600,000	600,000	600,000	600,000	0	0
SUB-TOTALS	20,750,000	8,700,000	29,450,000	11,700,000	11,700,000	17,750,000	17,750,000
9.0 Tertiary institutions Projects (List all the Projects)							

Reports and Financial Statements
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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Revised Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization (Difference)
9.1 West Murirango NG-CDF - Library	6,500,000	0	6,500,000	0	6,500,000
Sub-Totals	6,500,000	0	6,500,000	0	6,500,000
10.0 Security Projects					
10.1 Kiambere Police Post/Chief's Office	1,300,000.00	0	1,300,000.00	1,300,000.00	0
10.2 Bogichora Division Headquarters	3,000,000.00	0	3,000,000.00	0	3,000,000.00
10.3 Nyagachi Chief's Camp	1,400,000.00	0	1,400,000.00	1,400,000.00	0
10.4 High Mast Lighting System	6,000,000.00	0	6,000,000.00	0	6,000,000.00
10.5 KEERA CHIEFS OFFICE	0	1,500,000	1,500,000	1,500,000	0
10.6 MOTOBO CHIEFS OFFICE	0	1,500,000	1,500,000	1,500,000	0
10.7 GESERO CHIEFS OFFICE	0	1,000,000	1,000,000	1,000,000	0
10.8 KEBIRIGO CHIEFS OFFICE	0	1,000,000	1,000,000	1,000,000	0
Sub-Totals	11,700,000	5,000,000	16,700,000	7,700,000	9,000,000
11.0 Acquisition of assets					
11.1 Construction of CDF office	1,262,262.58	15,504,013	16,766,276	0	1,262,262.58
11.12 VEMAC INVEST	0	0		2,853,600	0
11.13 GIANCHORE CONSTR	0	0		3,000,000	0
11.14 SLEEK INTERNATIONAL LTD	0	0		3,428,160	0
11.15 VEMAC INVEST	0	0		1,142,520	0
11.16 GIANCHORE CONSTR	0	0		1,114,112	0
11.17 GIANCHORE CONSTR	0	0		995,858	0
11.18 KIJJO INVESTMENT	0	0		2,519,763	0
11.19 VEMAC INVEST LTD	0	0		450,000	0
11.30 Purchase of furniture and equipment	0	2,480,659	2,480,659	0	0

**Reports and Financial Statements
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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
11.31 BYEMNKO COMPANY	0	0		2,033,559	0
11.32 KOJANS CONTR & SUPP	0	0		447,100	0
SUB-TOTALS	1,262,262.58	17,984,672	19,246,934.58	17,984,672	1,262,262.58
12.0 Others					
12.1 Innovation Hub	0	4,677,027.20	4,677,027.20	0	4,677,027.20
SUB TOTALS	0	4,677,027.20	4,677,027.20	0	4,677,027.20
GRAND TOTALS	109,040,976	87,936,754	196,977,630	136,786,729	60,189,901

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

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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-WEST MUGIRANGO 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.

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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 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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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 Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NGCDF BOARD

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO:A892545	1		5,500,000
AIE NO; 896786	2		37,905,172
AIE NO; 892870	3		2,000,000
AIE NO; 892725	4		30,948,275.10
AIE NO: B005263	1	54784,483	
AIE NO: B030223	2	10,000,000	
AIE NO: B006260	3	13,000,000	
AIE NO: A699008	4	7,000,000	
AIE NO: B047071	5	24,000,000	
TOTAL		108,784,483	76,353,447.1

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

		2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees		1,238,651	925,771
Basic wages of casual labour			0
Personal allowances paid as part of salary			
House allowance		0	0
Transport allowance		0	0
Leave allowance		0	0
Gratuity – paid	586,560	586,560	0
- accrued	0	0	0
Other personnel payments			0
Total		1,825,211	925,771

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

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	13,056,400	4,926,087
Utilities, supplies and services	20,000	156,500
Communication, supplies and services	19,403	7,579
Domestic travel and subsistence	200,000	0
Printing, advertising and information supplies & services	307,759	0
Rentals of produced assets	121,559	0
Training expenses	1,200,000	899,100
Hospitality supplies and services	15,776	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	310,400	0
Other operating expenses	152,737	3,465,000
Routine maintenance – vehicles and other transport equipment	2,916,790	922,840
Routine maintenance – other assets	0	0
Total	18,320,824	10,377,106

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
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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 National Government entities	0	0
Transfers to primary schools (see attached list)	27,900,000	1,800,000
Transfers to secondary schools (see attached list)	11,700,000	4,436,062
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
TOTAL	39,600,000	6,236,062

7. OTHER GRANTS AND TRANSFERS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,349,500	11,534,000
Bursary – tertiary institutions (see attached list)	20,217,217	10,000,000
Bursary – special schools (see attached list)	0	0
Mock & CAT, social security (see attached list)	1,980,000	0
Security projects (see attached list)	7,700,000	300,000
Water project	0	600,000
Sports projects (see attached list)	2,007,926	0
Environment projects (see attached list)	2,391,379	0
Emergency projects (see attached list)	9,410,000	0
Total	59,056,022	22,434,000

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

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	15,054,012	4,056,439
Refurbishment of Buildings	450,000	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	2,480,659	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	17,984,671	4,056,439

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
Sign post	0	0
	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Kenya Commercial Bank Nyamira branch A/C: no: 1103318764.</i>	6,055,531	33,151,270.30
Total	6,055,531	33,151,270.3
10B: CASH IN HAND		
Location 1	0	0
Total	0	0
<i>[Provide cash count certificates for each]</i>		

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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>N/A</i>		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		0	0	0
Total				0

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

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Gianchore construction 1	284,483	0
Kijo investment 2	238,943	0
Sleek international 3	288,080	0
Total	811,506	0

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
		0
		0
		0
Total	0	0

[Provide short appropriate explanations as necessary]

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

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	6,055,531	33,151,270
Cash in hand	0	0
Imprest	0	0
Total	6,055,531	33,151,270

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	95,000	316,871
Cash in hand	0	0
Imprest	0	0
Total	95,000	316,871

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	75,000	0
Supply of services	0	412,358.00
	75,000	412,358

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	0	168,552.00
Others (<i>specify</i>)	0	0
	0	168,552

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	381,803	1,061,559
Use of goods and services	124,627	1,322,617
Amounts due to other Government entities (see attached list)	29,100,000	19,060,330
Amounts due to other grants and other transfers (see attached list)	29,321,208	54,426,516
Acquisition of assets	1,262,263	11,747,861
Others (<i>specify</i>)	0	0
	60,189,901	87,618,883

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	5,800,000	490
	5,800,000	490

NATIONAL GOVERNMENT ENTITY - (WEST MUGIRANGO NGCDF)
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7. FUEL STATION-MIRUMA ENTERPRISES	75,000	2017	0	75,000	
8.					
9.					
Sub-Total	75,000			75000	
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT ENTITY - (WEST MUGIRANGO NGCDF)
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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
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify) - NGCDF STAFF						
Geoffrey Bundi		56,920	1/08/2018	0	56,920	
Samwel Nyandega		84,097	1/08/2018	0	84,097	
Lydia Ntabo		65,891	1/08/2018	0	65,891	
Ester Moraa		34,100	1/08/2018	0	34,100	
Samwel Sure		42,625	1/08/2018	0	42,625	
David Ondicho		42,625	1/08/2018	0	42,625	
Mary Kiriago		30,690	1/08/2018	0	30,690	
10.						
Sub-Total		356,948			356,948	
Grand Total		356,948			356,948	

NATIONAL GOVERNMENT ENTITY - (WEST MUGIRANGO NGCDF)

Reports and Financial Statements

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	salaries	381,803	0	To be paid in 2019-20 fyear
Use of goods & services	Goods & services.	124,627	0	To be paid in 2019-20 fyear
Amounts due to other Government entities				
7.04 Nyabisimba Primary School	Renovation of 3 classrooms – Roofing and Painting	400,000.00	0	To be funded in 19/20 f year
7.05 Matierio Primary School	Renovation of 2 classrooms – Roofing and painting	400,000.00	0	To be funded in 19/20 f year
7.08 Nyairicha Special School	Completion of 1 st floor .roofing and electrical works.	400,000.00	0	To be funded in 19/20 f year
7.09 Ikonge Primary School	Renovation of 2 classrooms – Roofing and painting	400,000.00	0	To be funded in 19/20 f year
7.10 Motagara Primary School	Completion of 2 classes. Painting and general finishes.	400,000.00	0	To be funded in 19/20 f year
7.11 Gianchore Primary School	Renovation of 2 classrooms – Roofing and plastering	400,000.00	0	To be funded in 19/20 f year
7.13 Kenyambi Primary School	Renovation of 2 classrooms – Roofing, painting and plastering	400,000.00	0	To be funded in 19/20 f year
7.14 Nyantaro Primary School	Renovation of 2 classrooms – Roofing and plastering	400,000.00	0	To be funded in 19/20 f year
7.17 Sasati Primary School	Completion of renovations 2 classrooms – Roofing and	400,000.00	0	To be funded in 19/20 f year

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	plastering			
7.21 Masosa Primary School	Drilling of Borehole	2,000,000.00	0	To be funded in 19/20 f year
7.22 Mongoris Primary School	Completion of Water Borehole, installation of submersible pump, purchase of 2 Water Storage Tanks 5000lts, erection of raisers and distribution of water	750,000.00	0	To be funded in 19/20 f year
7.23 Rateti Primary School	Maintenance of road linking the school bush clearing, road opening and grading	2,500,000.00	0	To be funded in 19/20 f year
7.24 Ikurucha Primary School	Maintenance of road linking the school bush clearing, road opening and grading	2,500,000.00	0	To be funded in 19/20 f year
8.01 Nyaigwa Girls Secondary School	Completion of storey building made up of 2 classrooms on 1 st floor. Walling and roofing.	500,000.00	0	To be funded in 19/20 f year
8.02 Nyamotentemi Secondary School	Completion of storey building made up of 2 classrooms on 1 st floor. Walling and painting.	1,000,000.00	0	To be funded in 19/20 f year
8.05 Rangenyo Girls Secondary School	Completion of 2 classrooms in a storey building; plastering, roofing and fittings	600,000.00	0	To be funded in 19/20 f year
8.10 Bosiango Secondary School	Renovation of 3 classrooms : roofing & flooring	500,000.00	0	To be funded in 19/20 f year

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
8.12 Ekenyoro Secondary School	Completion of storey building made up of hall, laboratory and classrooms; walling of 1st floor, painting and roofing.	500,000.00	0	To be funded in 19/20 f year
8.13 Nyachogocho Secondary School	Construction of 3 door Pit Latrines	300,000.00	0	To be funded in 19/20 f year
8.14 Gianchore Secondary School	Purchase of bus	6,800,000.00	0	To be funded in 19/20 f year
8.15 Bosiango Secondary School	Purchase of bus	6,800,000.00	0	To be funded in 19/20 f year
8.16 Mongoris Secondary School	Installation of submersible pump, purchase of 2 Water Storage Tan	750,000.00	0	To be funded in 19/20 f year
Sub-Total		29,100,000	0	
Amounts due to other grants and other transfers				
4.2 Secondary Schools	Payment of bursaries	282,783	0	To be funded in 19/20 f year
4.3 Tertiary Institutions	Payment of bursaries	650,500	0	To be funded in 19/20 f year
4.4 Social Security	Fay NHIF for the vulnerable	3,064,306	0	To be funded in 19/20 f year
EMERGENCY	Unutilized	784,956	0	To be spend in 19-20 f year
West Mugirango constituency sports	Undertake tournament	2,180,818	0	To be spend in 19-20 f year
6.01 Water Catchment protection	Protect catchment areas	1,180,818	0	Reallocation requested
6.02 Motagara Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.03 Tonga Primary School	Planting of assorted trees	100,000	0	Reallocation requested

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
6.04. Gesore Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.05 Marindi Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.06.Sasati Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.07. Geta Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.08 Kenyena Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.09 Nyamotentemi Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.10 Ibucha Primary School	Planting of assorted trees	100,000	0	Reallocation requested
6.11Bondaka Primary School	Planting of assorted trees	100,000	0	Reallocation requested
West Mugirango constituency library	Construct a library	6,500,000	0	To be funded in 2019-2020
Bogichora Divisional Head quarters	Construction of divisional offices	3,000,000	0	To be funded in 2019-2020
High mast lighting	Installation of high flood mast lighting system in Kebirigo and Miruka Markets	6,000,000	0	To be funded in 2019-2020
Sub-Total		24,644,181		
Sub-Total		1,262,263		To be funded in 2019-2020
Acquisition of assets	Purchase water tanks and pump installation			
Others (specify)	Installation of ICT hubs	0	4677027	Reallocation requested
Innovation Hub			4677027	
Sub-Total		1,262,263	4677027	
Grand Total		55,512,874	4677027	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	0	0	0	0
Buildings and structures	27,454,408.00	15504012	0	42,958,420
Transport equipment	8,800,000.00	0	0	8,800,000.00
Office equipment, furniture and fittings	4,483,127.00	2480659	0	6,963,786
ICT Equipment, Software and Other ICT Assets	836,422.00	0	0	836,422.00
Other Machinery and Equipment	5,000.00	0	0	5,000.00
Heritage and cultural assets	0	0	0	0
Intangible assets	50,999.00	0	0	50,999.00
Total	41,629,956	17984671		59,614,627

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
MOIKABONDO PRIMARY	EQUITY	0520262020330	400,000	0
MAKAIRO PRIMARY	EQUITY	0520263313523	400,000	0
GESORE SECONDARY	EQUITY	0520298729428	500,000	0
NYANGOSO DEB PRIMARY	KCB	1259465950	400,000	0
MANG'ONG'O PRIMARY	KCB	1183757670	400,000	0
OTANYORE PRIMARY	KCB	1260758451	500,000	0
BONYAIGUBA PRIMARY	KCB	1236369599	400,000	0
IGENAITAMBE PRIMARY	KCB	1259687198	400,000	0
BOSOSE PRIMARY	KCB		400,000	0
NYAMERU SECONDARY	KCB	1212780566	500,000	0
GETA SECONDARY	KCB	1146236395	500,000	0
MARANI SECONDARY	KCB	1184142904	500,000	0
GEKOMONI SECONDARY	KCB	1236402944	500,000	0
Total			5,800,000	

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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)
	Drilling of Borehole at Kebirigo Market Centre				
	Un implemented projects	Projects whose funds were outstanding has since be released as per the attached copy of minutes that approved disbursements and copy of processed payment vouchers of the same projects.	NGCDFc FAM	resolved	30/09 /2019
	Construction of NGCDF office	The NGCDF office stands on a public land allotted by the physical planner. The funding of the project was in tranches and the contractor had done more than what had been allocated. The contractor had to go slowly since the entire funding was not available at once. The contractor is owed kshs 1,699,963.20 and further, retention of kshs 284,483. Totaling to kshs 1,984,446.20 which yet to be paid. This was taken to be part of retention. The NGCDFC has since	NGCDFC, FAM	Not Resolved	30/09 /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)
		occupied and use the office. The certificates of practical completion and that of handing over are hereby attached.			
	Purchase of school bus Gesiaga secondary	The bus purchase was approved in the 2016/17 financial year as per the code list attached. This was a cofounded project started by the school through PTA arrangement. The school has since been asked to brand the bus as required.	FAM	Not Resolved	30/09 /2019
	Renovation of classrooms Rangenyo primary	The school has since submitted the file and is hereby provided for audit.	FAM	Not Resolved	30/09 /2019
	Renovations of classrooms Nyamweturiko pry	The school has since submitted the file and is hereby provided for audit	FAM	Not Resolved	30/09 /2019



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