


REPUBLIC OF KENYA



*Enhancing Accountability*

 THE NATIONAL ASSEMBLY REPORT	
DATE: 21 OCT 2021	DAY: Thursday
TABLED BY:	LOMP.
CLERK-AT THE TABLE:	OF Maura Wanyika

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**THE AUDITOR-GENERAL**

**ON**

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

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





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NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND KIMININI  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>Th</sup> June 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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



**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 Kiminini 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Rotich Kiptoon
3.	Sub-County Accountant	Eliud K. Chirchir
4.	Chairman NGCDFC	John Siboe
5.	Member NGCDFC	Mercelina Wanyama

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 1683 30200,  
Dipakben Vipul Dodhia Building,  
Milimani Road (Opposite Kitale Club),  
Off Eldoret-Kitale Highway,  
KITALE.



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

**Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2019**

**(f) NGCDF KIMININI Constituency Contacts**

Telephone: (254) 722700266  
E-mail: cdfkiminini@ngcdf.go.ke  
Website: www.go.ke

**(g) NGCDF KIMININI Constituency Bankers**

Cooperative Bank  
Kitale Branch  
A/c number 01141599005900  
P.O BOX 1058,  
KITALE

**(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

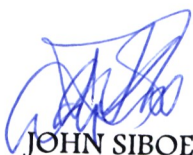
## **II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The Kiminini constituency development fund in the financial year 2018/19 was allocated Kshs 109,040,875.52 ( One hundred and Nine Million Forty thousand eight Hundred and seventy five and fifty two cents) by the NGCDF Board . During the financial year 2018/2019 Kshs 108,784,483.15 was disbursed to the constituency by end of June 2019 of which Ksh 54,784,483 being allocation for financial year 2017/2018 . Our budget therefore has been funded 50% for financial year 2018/2019. The NG-CDFC was able to disburse the funds to the project management committees as soon as the A.I.E was available. The projects implemented by the pmcs are at various stages of completion.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended 30<sup>th</sup> June 2019 most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and or increasing costs for the various projects materials and labour due to time factor. Cases of misappropriation may also not be ruled out.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the NGCDF board. The board should try to release funds in one instalment of 100% or two instalments of 50% each before end of the financial year to enable the NG-CDF implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2019/2020.



JOHN SIBOE

**CHAIRMAN NG-CDFC KIMININI CONSTITUENCY**



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

**KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2019**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-KIMININI 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, 2018. 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-KIMININI 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, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KIMININI 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-Kiminini 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-KIMININI Constituency financial statements were approved and signed by the Accounting Officer on 22/8/ 2019.



**Fund Account Manager**

Name: Edna Kipker



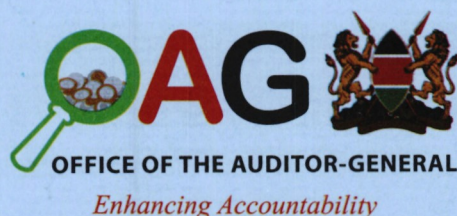
**Sub-County Accountant**

Name: Erud Okichio  
ICPAK Member Number:



# 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 – KIMININI 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 - Kiminini Constituency set out on pages 1 to 42, which comprise the statement of assets as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Kiminini 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. Presentation and Inaccuracies in the Financial Statements**

###### **1.1 Summary Statement of Appropriation for Recurrent and Development**

The statement of receipts and payments reflects actual expenditure of Kshs.104,967,462 whereas the summary statement of appropriation- recurrent and development combined and the statement of budget execution by programmes and sub-programmes reflect a figure of Kshs.104,967,902 to resulting to an unreconciled variance of Kshs.440.

Further, it was noted that the summary statement of appropriation- recurrent and development combined reflects a budget utilization difference figure of Kshs.79,401,855 whereas the budget execution by programmes and sub-programmes reflects a figure of Kshs.79,247,239 resulting to un-reconciled variance of Kshs.154,616.



## 1.2 Variances Between Financial Statement Figures and Supporting Schedules

The financial statements submitted for audit had figures that were at variance with the supporting schedules as detailed below:

Item	Financial Statement (Kshs.)	Supporting Schedule (Kshs.)	Variance (Kshs.)
Use of Goods and Services	6,981,122	6,983,756	(2,634)
Transfers to Other Government Units	64,600,000	64,700,000	(100,000)
Other Grants and Transfers	27,334,180	20,671,595	6,662,585

In addition, the schedule in respect of use of goods and services figure of Kshs.6,981,122 was not analysed into sub-components as detailed under Note 5 to the financial statements.

## 2. Variances Between Unutilized Funds and Budget Utilization

Note 15.3 to the financial statements reflects unutilised funds totalling Kshs.75,206,499 while the summary statement of appropriation reflects budget utilisation difference of Kshs.79,401,855 resulting to an unexplained difference of Kshs.4,195,356. In addition, the supporting annex 3 when recasted totals to Kshs.56,199,897.45 resulting to a further un reconciled variance of Kshs.19,006,602.

Consequently, the accuracy of the unutilised funds balance of Kshs.79,401,855 and the PMC Account as at 30 June, 2019 could not be confirmed.

## 3. Variances in Additions to Fixed Assets Register

The summary of fixed asset register at annex 4 reflects historical cost asset balance of Kshs.14,309,676 as at 30 June, 2019 instead of the computed balance of Kshs.14,387,676 after additions during the year of Kshs.78,000.

Further, it was noted that the additions for the year of amounting to Kshs.78,000 is at variance with the acquisition of assets figure of Kshs.765,440 reflected in the statement of receipts and payments for the year ended 30 June 2019 resulting to a variance of Kshs.687,440, reflected under Note 8 to the financial statements as rehabilitation and renovation of plant, machinery and equipment expenditure. However, documentary evidence relating to the expenditure of Kshs.687,440 was not availed for audit review.

Consequently, the accuracy of the summary of fixed assets register balance of Kshs.14,309,676 as at 30 June, 2019 could not be confirmed.

## 4. Unreconciled Items and Variances in Cash and Cash Equivalents Balance

The cash and cash equivalents reflects a balance of Kshs.24,206,805 as at 30 June, 2019 which is in respect of cash held at the Cooperative Bank of Kenya as disclosed in Note 10A to the financial statements. Although the balance of Kshs.24,206,805 is in agreement with the reconciled cashbook balance as at 30 June, 2019, audit review performed on the bank reconciliation for the month of



June, 2019 revealed un-presented cheques totalling Kshs.10,003,547 out of which cheques totalling Kshs.148,308 related to the period between 04 September, 2018 and 04 December, 2018 were stale and ought to have been reversed in the cash book. However, no reason or explanation was provided for not reversing the stale cheques back to cashbook.

Further, the statement of cash flow, reflects closing cash and cash equivalent at the end of the year of Kshs.20,153,691 for 2017/2018 which is at variance with the opening cash and cash equivalent balance of the year 2018/2019 of Kshs.20,389,783 by Kshs.236,092.

Consequently, the validity and accuracy of the cash and cash equivalents balance of Kshs.24,206,805 as at 30 June, 2019 could not be confirmed.

## **5. Un-supported Expenditure**

During the year under review, the use of goods and services expenditure of Kshs.6,981,122 includes payments amounting to Kshs.1,698,500 whose supporting documents were not availed for audit review.

Consequently, the validity and accuracy of the expenditure on use of goods and service of Kshs.6,981,122 as at 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit institution (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kiminini 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 statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.184,215,141 and Kshs.108,784,483 respectively resulting to an under-funding of Kshs.75,430,658 or 41% of the budget. Similarly, the Fund spent Kshs.104,967,902 against an approved budget of Kshs.184,215,142 resulting to an under-expenditure of Kshs.79,401,855 or 43% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Kiminini Constituency.



## **1.1 Project Implementation Status**

The Project Implementation Status (PIS) report availed for audit review was not prepared in accordance with the format prescribed by the National Government Constituencies Development Fund Board in that it did not have column for approved budget and amount disbursed as at 30 June, 2019. Instead, it had only one column for estimated project cost. According to the Project Implementation Status (PIS) report submitted for audit review as at 30 June, 2019, the Fund had planned to implement seventy-five (75) projects during the year 2018/2019 at a total cost of Kshs.97,312,593. According to this report, sixty-two (62) projects valued at Kshs.72,773,600 were indicated as complete while twelve (12) projects with an estimated cost of Kshs.24,538,993 were ongoing although the completion levels or percentages were not indicated.

## **1.2 Project Verification**

During the audit, sixteen (16) projects costing Kshs.30,412,854 were verified during the month of July, 2019. Eight (8) were complete, three (3) were complete but poorly done while five (5) were ongoing.

From the above, it is clear that some projects were poorly done while others delayed in completion therefore, denying the residents of Kiminini Constituency the benefits associated with the projects.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing 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**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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 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 such 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 and 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 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.

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in



compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 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**

**05 October, 2021**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2019**

**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019 Ksh	2017 - 2018 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	108,784,483.	74,353,447
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
<b>TOTAL RECEIPTS</b>		<b>108,784,483</b>	<b>74,353,447</b>

**PAYMENTS**

Compensation of employees	4	2,010,720	1,962,320
Use of goods and services	5	6,981,122	6,023,024
Transfers to Other Government Units	6	64,600,000	26,800,000
Other grants and transfers	7	27,334,180	20,163,760
Acquisition of Assets	8	765,440	-
Other Payments	9	3,276,000	-
<b>TOTAL PAYMENTS</b>		<b>104,967,462</b>	<b>54,949,104</b>


**SURPLUS/(DEFICIT)**

**3,817,012.15**

**19,404,343**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 29/8/2019 2019 and signed by:

  
Fund Account Manager  
Name: Roderic Kipker

  
Sub-County Accountant  
Name: E. M. O. O. O.  
ICPAK Member Number:




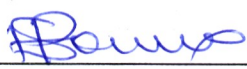
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KIMININI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2019**

**IV. STATEMENT OF ASSETS**

	Note	2018-2019	2017 - 2018
		Kshs	
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	24,206,805	20,389,783
Cash Balances (cash at hand)	10B	0	0
<b>TOTAL CASH AND CASH EQUIVALENT</b>		<b><u>24,206,805</u></b>	<b><u>20,389,783</u></b>
Current Receivables (Outstanding Imprest)	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>24,206,805</u></b>	<b><u>20,389,783</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable - Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b><u>24,206,805</u></b>	<b><u>20,389,783</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd. 1st July...	13	20,389,783	985,440
Surplus/Deficit for the year		<u>3,817,022</u>	<u>19,404,343</u>
Prior year adjustments	14		
<b>NET FINANCIAL POSITION</b>		<b><u>24,206,805</u></b>	<b><u>20,389,783</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 22/8/2019 and signed by:

  
**Fund Account Manager**  
**Name: Rosich Kiptun**

  
**Sub-County Accountant**  
**Name:**  
**ICPAK Member Number:**





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

**KIMININI CONSTITUENCY**


**Reports and Financial Statements**

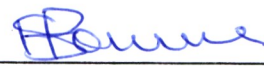
**For the year ended 30<sup>th</sup> June 2019**

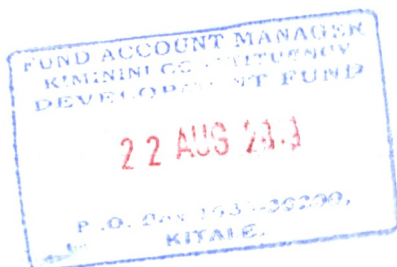
**V. STATEMENT OF CASHFLOW**

		<b>2018-2019</b>	<b>2017 – 2018</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	108,784,483.	74,353,447
Other Receipts	3	-	-
			<b>74,353,447</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,010,720	1,962,320
Use of goods and services	5	6,981,122	6,023,024
Transfers to Other Government Units	6	64,600,000	26,800,000
Other grants and transfers	7	27,334,180	20,163,760
Other Payments	9	3,276,000	-
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>104,202,022</b>	<b>54,949,104.</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	765,440	-
<b>Net cash flows from Investing Activities</b>			<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>3,817,022.</b>	<b>19,404,343</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>20,389,783</b>	<b>749,348</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>24,206,805</u></b>	<b><u>20,153,691</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- KIMININI Constituency financial statements were approved on 22/8/ 2019 and signed by:

  
**Fund Account Manager**  
 Name:

  
**Sub-County Accountant**  
 Name:  
 ICPAK Member Number:





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

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2019**

**VI. 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 %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	109,040,875.	75,174,266.	184,215,141.	108,784,483	75,430,658.	59%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<b>PAYMENTS</b>						
Compensation of Employees	2,238,350	810,000	3,048,350	2,010,720	1,037,630	48%
Use of goods and services	7,509,932.07	2,207,012	9,716,944.07	6,981,122	2,579,822	73%
Transfers to Other Government Units	63,850,000	44,200,000	108,050,000	64,600,000	43,450,000	60%
Other grants and transfers	34,342,593.45	23,334,171	61,299,847.6	27,334,180	33,965,667	44%
Acquisition of Assets	1,100,000	0	1,000,000	765,440	544,736	76%
Other Payments	1,100,000	4,677,027	1,100,000	3,276,000	(2,176,000)	197%
<b>TOTALS</b>	<b>109,040,875.52</b>	<b>75,228,210.00</b>	<b>184,215,141.67</b>	<b>104,967,902</b>	<b>79,401,855</b>	

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

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

- i. Compensation of employees has a utilization of 71% which is below the required minimum of 90% is as result of the disbursement from the NGCDF Board being done late and in tranches, i.e the first disbursement in the financial year was done in February and at the end of the financial year Kimini constituency has received only 42% of the whole year budget. However amounts payable to employees include a 31% gratuity payable at the end of three years at expiry of contract to the CDFC employees. However the adjustments of Ksh 320,000 above the original budget is as result of monies carried forward from the previous year 2016/2017.




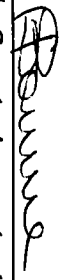
NATIONAL GOVERNMENT EFFICIENCIES DEVELOPMENT FUND (NGCDF) KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30<sup>th</sup> 2019

- ii. Under use of goods the utilization is at 74% which is way below 90% threshold, this is as a result of NGCDF Board disbursing funds less than 50% for the whole financial year budget. Under the adjustment column there is an adjusted figure of Ksh 1,724,059 which is as result of adjustments in supplementary budget by parliament and money brought forward during financial year 2016/2017.
- iii. Transfers to other government units has a low utilization rate of 34%, this is however due to the fact that the NGCDF board released funds late during the financial year and also disbursing less than 50% of the total budget. This therefore leads to less projects being implemented. The variance in the original budget and final budget of Ksh 28,200,000 is as a result of balance brought forward from financial year 2016/2017 and a supplementary budget passed by parliament.
- iv. Other grants and transfers has a utilization rate of 46%, this is however due to the fact that the NGCDF board released funds late during the financial year and also disbursing less than 50% of the total budget. This therefore leads to less projects being implemented. However the variance between the original budget and final budget of Ksh. 13,068,965 is as a result of balance brought forward during last financial year 2016/2017.
- v. In the other payments the utilization rate is 0%. This is attributed to the fact that funds disbursed by the board could not accommodate the whole projects to be funded.

*(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- KIMININI Constituency financial statements were approved on 22/6 2019 and signed by:

  
Fund Account Manager  
Name: Daniel K. Njiru

  
Sub-County Accountant  
Name: \_\_\_\_\_  
ICPAK Member Number: \_\_\_\_\_



Reports and Financial Statements  
For the year ended June 30<sup>th</sup> 2019

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19	2019/20	Budget Utilization Difference
<b>1.0 Administration and Recurrent</b>									
1.1 Compensation of employees	2,238,350	810,000	3,048,350	2,010,720	1,037,630				
1.2 Committee allowances	1,680,000	987,576	2,667,576	2,600,000	67,576				
1.3 Use of goods and services	2,624,020	283,948	2,907,968	1,549,491	1,358,477				
<b>Sub-total</b>	<b>6,542,370</b>	<b>2,081,524</b>	<b>8,623,894</b>	<b>6,160,211</b>	<b>2,463,683</b>				
<b>2.0 Monitoring and evaluation</b>									
2.1 Capacity building		-			-				
2.2 Committee allowances	2,109,512	500,000	2,609,512	2,388,540	220,972				
2.3 Use of goods and services	1,100,000	435,488	1,535,488	443,091	1,092,397				
<b>Sub-total</b>	<b>3,209,512</b>	<b>935,488</b>	<b>4,145,000</b>	<b>2,831,631</b>	<b>1,313,369</b>				
<b>3.0 Emergency</b>	<b>5,738,993</b>	<b>2,374,406</b>	<b>8,113,399</b>	<b>4,027,626</b>	<b>4,085,773</b>				
3.1 Primary Schools		2,800,000	2,800,000	2,800,000	-				
3.2 Secondary schools		720,000	720,000	720,000	-				
3.3 Tertiary institutions	-	-	-	-	-				
3.4 Security projects	-	-	-	-	-				
<b>4.0 Bursary and Social Security</b>									
4.1 Primary Schools		-	-	-	-				
4.2 Secondary Schools	14,300,000	4,601,306	14,800,000	16,407,655	2,493,651				
4.3 Tertiary Institutions/Universities	13,000,000	6,019,520	19,019,520	3,619,520	15,400,000				
4.4 Universities	-	-	-	-	-				
4.5 Special Security	-	-	-	-	-				



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

**Reports and Financial Statements**

**For the year ended June 30<sup>th</sup> 2019**

5.0 Sports									
5.1 WAITALUK PRIMARY SCHOOL	100,000				100,000				100,000
5.2 CHALICHA SECONDARY SCHOOL	100,000				100,000				100,000
5.3 NAMAWANGA PRIMARY SCHOOL	51,800				51,800				51,800
5.4 HILL SECONDARY SCHOOL	100,000				100,000				100,000
5.5 NYAMIRA PRIMARY SCHOOL	51,800				51,800				51,800
5.6 ST THOMAS AQUINAS SEC SCHOOL		100,000			100,000				-
5.7 BIKEKE PRIMARY SCHOOL		50,000			50,000				-
5.8 MILIMANI PRIMARY SCHOOL		100,000			100,000				-
5.9 MILIMANI SECONDARY SCHOOL		26,995			26,995				-
5.2.1 KABUYEFWE BOYS SEC SCH	-	100,000			100,000				100,000
6.0 Environment									
6.1 ST JOSEPH'S ACK KIBAGENGE	100,000				100,000				100,000
6.2 ST MICHAEL KIKWAMET SECONDARY SCHOOL	100,000				100,000				100,000
6.3 MUFUTU PRIMARY SCHOOL	100,000				100,000				100,000
6.4 AIC NAISAMBU SECONDARY SCH	50,000				50,000				50,000
6.5 NAKWANGWA PRIMARY SCHOOL	50,000				50,000				50,000
6.6 MITOTO PRIMARY SCHOOL	100,000				100,000				-
6.7 MAKINDU PRIMARY SCHOOL		100,000			100,000				-
6.8 MACHUNGWA PRIMARY SCHOOL		60,000			60,000				-
7.0 Primary Schools Projects (List all the Projects)									
7.1 LUMULI PRIMARY SCHOOL	-	500,000			500,000				-
7.2 BARATON PRIMARY SCHOOL	-	200,000			200,000				-
7.3 MACHUNGWA B PRIMARY SCHOOL	-	500,000			500,000				-
7.4 NAMANDA PRIMARY SCHOOL	-	500,000			500,000				-
7.5 WIYETA PRIMARY SCHOOL	-	1,000,000			1,000,000				-



**Reports and Financial Statements**  
**For the year ended June 30<sup>th</sup> 2019**

7.6 SHOWGROUND PRIMARY SCHOOL	1,300,000	3,200,000	4,500,000	4,500,000	-
7.7 ST VERONICAH PRIMARY SCHOOL	1,900,000	3,000,000	4,900,000	4,900,000	-
7.8 KAPTJEN PRIMARY SCHOOL	-	400,000	400,000	400,000	-
7.9 NORAH MUSUNDI PRIMARY SCHOOL	1,200,000	1,000,000	2,200,000	1,000,000	1,200,000
7.1.1 MITONI MITATU PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
7.1.2 MOSORIOT PRIMARY SCHOOL	500,000	500,000	1,000,000	500,000	500,000
7.1.3 NAKWANGWA PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
7.1.4 MUFUTU PRIMARY SCHOOL	2,000,000	2,100,000	5,100,000	5,100,000	-
7.1.5 KIBAGENGE PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
7.1.6 INGAVI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
7.1.7 MESO PRIMARY SCHOOL	-	500,000	500,000	500,000	-
7.1.8 KABUYEFWE PRIMARY SCHOOL	200,000	200,000	200,000	200,000	200,000
7.1.9 LUMULI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
7.2.0 BIRUNDA PRIMARY SCHOOL	-	200,000	200,000	200,000	-
7.2.1 CHRIS WAMAL WA PRIMARY SCHOOL	400,000	400,000	1,200,000	400,000	800,000
7.2.2 SABATA PRIMARY SCHOOL	-	500,000	500,000	500,000	-
7.2.3 WEHOYA PRIMARY SCHOOL	1,000,000	500,000	1,000,000	500,000	1,000,000
7.2.4 SIBWANI PRIMARY SCHOOL	1,600,000	1,000,000	1,600,000	1,600,000	-
7.2.5 KAPKOI PRIMARY SCHOOL	400,000	-	400,000	400,000	-
7.2.6 SHIMO LA TEWA PRIMARY SCHOOL	1,500,000	-	1,500,000	700,000	800,000
7.2.7 KONON PRIMARY SCHOOL	1,100,000	-	1,100,000	1,100,000	-
7.2.8 NYASI PRIMARY SCHOOL	600,000	-	600,000	600,000	-

Prepared by: **Accountable Officer**  
 Date: **30/06/2019**  
 Signed: **Accountable Officer**



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For the year ended June 30<sup>th</sup> 2019

7.2.9 MUKUYUNI PRIMARY SCHOOL	600,000	500,000	1,100,000	500,000	600,000
7.3.1 MABONDE PRIMARY SCHOOL	600,000	-	600,000	-	600,000
7.3.2 NAMGOI PRIMARY SCHOOL	500,000	-	500,000	-	500,000
7.3.3 WAITALUK PRIMARY SCHOOL	500,000	-	500,000	-	500,000
7.3.4 NYABOMO PRIMARY SCHOOL	500,000	-	500,000	-	500,000
7.3.5 MITOTO PRIMARY SCHOOL	800,000	-	800,000	-	800,000
7.3.6 BIG TREE PRIMARY SCHOOL	1,200,000	-	1,200,000	-	1,200,000
7.3.7 SIRENDE PRIMARY SCHOOL	600,000	-	600,000	-	600,000
7.3.8 KIKWAMET PRIMARY SCHOOL	1,200,000	-	1,200,000	-	1,200,000
7.3.9 MUCHARAGE PRIMARY SCHOOL	500,000	-	500,000	-	500,000
7.4.1 SIKHENDU PRIMARY SCHOOL	300,000	-	300,000	-	300,000
7.4.2 MUJANGANO PRIMARY SCHOOL	1,200,000	-	1,200,000	-	1,200,000
7.4.3 NABISWA PRIMARY SCHOOL	800,000	-	800,000	-	800,000
7.4.4 NABUNGA PRIMARY SCHOOL	500,000	-	500,000	-	500,000
7.4.5 MILIMANI PRIMARY SCHOOL	800,000	-	800,000	-	800,000
7.4.6 HILL PRIMARY SCHOOL	600,000	-	600,000	-	600,000
7.4.7 MBAO FARM PRIMARY SCHOOL	4,000,000	100,000	4,100,000	-	4,100,000
7.4.8 KIMOSON PRIMARY SCHOOL	-	1,500,000	1,500,000	-	1,500,000
<b>Sub-total</b>	<b>28,900,000</b>	<b>27,300,000</b>	<b>56,200,000</b>	<b>34,900,000</b>	<b>21,300,000</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					
8.1 MILELE SECONDARY SCHOOL	-	800,000	800,000	800,000	-
8.2 FRIENDS SEC SCHOOL SIRENDE	-	1,500,000	1,500,000	1,500,000	-
8.3 ST PATRICK SEC SCHOOL WAITALUK	1,000,000	1,500,000	2,500,000	2,500,000	-
8.4 GEORGE FOX SEC SCHOOL	1,400,000	1,400,000	2,800,000	2,800,000	-
8.5 ST THOMAS SEC SCHOOL	-	1,000,000	1,000,000	1,000,000	-



Reports and Financial Statements  
For the year ended June 30<sup>th</sup> 2019

8.6	BIG TREE SECONDARY SCHOOL	2,000,000	3,000,000	5,000,000	5,000,000	-	
8.7	NYABOMO SDA SEC SCHOOL	2,200,000	3,000,000	5,200,000	5,200,000	-	
8.9	WAMUINI SECONDARY SCHOOL		500,000	500,000	500,000	-	
8.2.1	ST TERESA'S SECONDARY SCHOOL SIKHENDU	1,000,000	800,000	1,800,000	800,000	-	1,000,000
8.2.2	MUUNGANO SECONDARY SCHOOL		700,000	700,000	700,000	-	
8.2.3	MASABA SECONDARY SCHOOL		1,000,000	1,000,000	1,000,000	-	
8.2.4	MAINEK TORO SECONDARY SCHOOL	1,500,000	-	1,500,000	800,000	-	700,000
8.2.5	SIMATWET SECONDARY SCHOOL	1,900,000		1,900,000	600,000	-	1,300,000
8.2.6	AIC NAISAMBU SECONDARY SCHOOL	1,550,000		1,550,000	800,000	-	750,000
8.2.7	BIRUNDA SECONDARY SCHOOL	1,200,000		1,200,000	800,000	-	400,000
8.2.7	ST TERESA'S GIRLS SECONDARY SCHOOL BIKEKE	2,000,000		2,000,000	2,000,000	-	
8.2.8	HILL SECONDARY SCHOOL	1,500,000		1,500,000	1,500,000	-	
8.2.9	NABUNGA SECONDARY SCHOOL	3,000,000		3,000,000	3,000,000	-	
8.3.1	LOKERINGET SECONDARY SCHOOL	600,000		600,000	-	-	600,000
8.3.2	ST JAMES MABONDE SECONDARY SCHOOL	700,000		700,000	-	-	700,000
8.3.4	AIC KAPKOI SECONDARY SCHOOL	1,200,000		1,200,000	-	-	1,200,000
8.3.5	ST JOSEPH ACK KIBAGENGE SECONDARY SCHOOL	1,000,000		1,000,000	-	-	1,000,000
8.3.6	MESO SECONDARY SCHOOL	1,300,000		1,300,000	-	-	1,300,000
8.3.7	ST JOHN'S NYAMIRA SECONDARY SCHOOL	1,500,000		1,500,000	-	-	1,500,000
8.3.8	ST TERESA'S BOYS SECONDARY SCHOOL BIKEKE	600,000		600,000	-	-	600,000
8.3.9	IMANI SECONDARY SCHOOL	600,000		600,000	-	-	600,000
8.4.1	KABUYEFWE GIRLS SECONDARY SCHOOL	800,000		800,000	-	-	800,000
8.4.2	MUGHARAGE SECONDARY SCHOOL	1,500,000	700,000	2,200,000	-	-	2,200,000
8.4.3	ST JOSEPHS NYASI SECONDARY SCHOOL	1,100,000		1,100,000	-	-	1,100,000
8.4.4	MUFUTU SECONDARY SCHOOL	2,000,000		2,000,000	-	-	2,000,000



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIMININI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30<sup>th</sup> 2019**

		Budget	Actual	Difference
8.4.5	HILARIO WEKHONYE SECONDARY SCHOOL	1,200,000	1,200,000	-
8.4.6	MACHUNGWA SECONDARY SCHOOL	600,000	600,000	-
	<b>Sub-total</b>	<b>34,950,000</b>	<b>50,850,000</b>	<b>26,305,000</b>
<b>9.0</b>	<b>Tertiary institutions Projects (List all the Projects)</b>			
9.1		-	-	-
9.2		-	-	-
9.3		-	-	-
9.4		-	-	-
<b>10.0</b>	<b>Security Projects</b>			
10.1	WAITALUK CHIEFS OFFICE	100,000	100,000	-
10.2	BIKEKE AP CAMP	400,000	400,000	-
10.3	SIRENDE CHIEFS OFFICE	400,000	400,000	-
10.4	SIRENDE POLICE POST	200,000	200,000	-
10.5	WEONIA CHIEFS OFFICE	100,000	100,000	-
10.6	BARATON AP CAMP	200,000	200,000	-
10.7	NAISAMBU CHIEFS OFFICE	200,000	200,000	-
10.8	NABISWA CHIEFS OFFICE	200,000	200,000	-
10.1.1	KIMININI POLICE POST	-	1,000,000	1,000,000
10.1.2	MATUNDA CHIEFS OFFICE	-	250,000	250,000
10.1.3	MILIMANI CHIEFS OFFICE	-	1,000,000	1,000,000
10.1.4	MUSUNDI CHIEFS OFFICE	-	400,000	400,000
	<b>Sub-total</b>	<b>1,600,000</b>	<b>4,450,000</b>	<b>2,850,000</b>
<b>11.0</b>	<b>Acquisition of assets</b>			
11.1	Construction of CDF office	-	1,000,000	455,264
11.2	Purchase of office printers	-	78,000	78,000
11.3	Purchase of furniture and equipment	-	-	-

**Reports and Financial Statements**  
**For the year ended June 30<sup>th</sup> 2019**

	Actual	Budget	Variance	Actual	Budget	Variance
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
<b>Sub-total</b>	<b>1,078,000</b>	<b>1,078,000</b>	<b>-</b>	<b>533,264</b>	<b>544,734</b>	<b>-</b>
<b>12.0 Others</b>						
12.1 Strategic Plan	1,100,000	2,200,000	3,300,000	3,276,000	24,000	
12.2 Innovation Hub	-	4,677,027	4,677,027	-	4,677,027	
12.2 Audit Fee	-	-	-	-	-	
<b>Sub-total</b>	<b>1,100,000</b>	<b>6,877,027</b>	<b>7,977,027</b>	<b>3,276,000</b>	<b>4,701,027</b>	<b>-</b>
<b>Grand-total</b>	<b>109,040,876</b>	<b>75,174,266</b>	<b>184,215,142</b>	<b>104,967,902</b>	<b>79,247,239</b>	

(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)



## **VII. 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.
- 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- KIMININI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

##### **Tax Receipts**

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

##### **Transfers from the Exchequer**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

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

### **Other receipts**

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

### **b) Recognition of payments**

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

### **\Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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



## **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 Funds**

Unutilized funds consist of bank balances in the constituency account and balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.



## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

### **14. Errors**

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

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

### **15. Related Party Transactions**

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



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**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017-2018
			Kshs
NGCDF Board			
AIE NO	B005364	54,784,483.15	
AIE NO	B006389	6,000,000	
AIE NO	B030445	12,000,000	
AIE NO	B047012	13,000,000	
AIE NO	B042771	13,000,000	
AIE NO	B030255	10,000,000	
AIE NO			
AIE NO			
AIE NO	A855867		5,500,000
AIE NO	A892586		30,948,275
AIE NO	A896755		37,905,172
<b>TOTAL</b>		<b>108,784,483.</b>	<b>74,353,447</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEPTS**

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

**4. COMPENSATION OF EMPLOYEES**

	2018-2019	2017-2018
	Ksh	Kshs
Basic wages of contractual employees	2,010,720	1,962,320
Basic wages of casual labour	0	0
<b>Personal allowances paid as part of salary</b>		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity	0	0
Other personnel payments	0	0
<b>Total</b>	<b>2,010,720</b>	<b>1,962,320</b>



## KIMININI CONSTITUENCY

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## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
		<b>Kshs</b>
Committee Expenses		3,598,310
Utilities, supplies and services		114,000
Communication, supplies and services		0
Domestic travel and subsistence		0
Printing, advertising and information supplies & services		990,219
Rentals of produced assets		0
Training expenses		503,100
Hospitality supplies and services		0
Insurance costs		0
Specialized materials and services		0
Office and general supplies and services		357,005
Fuel, Oil and Lubricants		0
Other operating expenses		53,945
Routine maintenance – vehicles and other transport equipment		0
Routine maintenance – other assets		0
Office Rent and Electricity		352,500
<b>Total</b>	<b>6,981,122</b>	<b>5,969,079</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
		<b>Kshs</b>
Transfers to National Government entities		
Transfers to primary schools (see attached list)	33,300,000	13,000,000
Transfers to secondary schools (see attached list)	31,300,000	13,800,000
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
<b>TOTAL</b>	<b>64,600,000</b>	<b>26,800,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2018-2019	2017-2018
		<b>Kshs</b>
Bursary – secondary schools (see attached list)	20,027,185	11,247,000
Bursary – tertiary institutions (see attached list)		7,838,000
Bursary – special schools (see attached list)		0
Mock & CAT (see attached list)		0
Security projects (see attached list)	3,250,000	400,000
Sports projects (see attached list)	276,995	678,760
Environment projects (see attached list)	260,000	0
Emergency projects (see attached list)	3,520,000	0
<b>Total</b>	<b>27,334,180</b>	<b>20,163,760</b>



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**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Ksh</b>	<b>Kshs</b>
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	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	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	78,000	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	687,440	0
Acquisition of Land		0
Acquisition of Intangible Assets		0
<b>Total</b>	<b>765,440</b>	<b>0</b>

**9. OTHER PAYMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>
Strategic plan	3,276,000	0
ICT Hub	0	0
TIVET	0	0
	<b>3,276,000</b>	<b>0</b>

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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
		<b>Kshs</b>
COOPERATIVE BANK OF KENYA, KITALE BRANCH. A/C NO 01141599005900	24,206,805.	20,389,783
<b>Total</b>	<b>24,206,805.</b>	<b>20,389,783</b>
<b>10B: CASH IN HAND</b>		
Location 1		0
Location 2		0
Location 3		0
Other Locations ( <i>specify</i> )		0
<b>Total</b>		<b>0</b>
<i>[Provide cash count certificates for each]</i>		



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**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>
		0	0	0
<i>Total</i>				<u>0</u>

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

**12 RETENTION**

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Supplier	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	0	0

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2018-2019	2017-2018
		<i>Kshs</i>
Bank accounts	20,389,783	749,348
Cash in hand		0
Imprest		236,092
<b>Total</b>	<b>20,389,783</b>	<b>985,440</b>

*[Provide short appropriate explanations as necessary]*

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2018-2019	2017- 2018
		Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
<b>Total</b>		<b>0</b>

**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	0	0
Supply of services	0	0
	0	0

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

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	0	0

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

	Kshs	Kshs
Compensation of employees	2,192,123	
Use of goods and services	4,203,540	
Amounts due to other Government entities (see attached list)	43,450,000	
Amounts due to other grants and other transfers (see attached list)	24,905,212.15	
Acquisition of assets	455,624	-
Others		
	<b>75,206,499.15</b>	



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15.4: PMC account balances (See Annex 5)**

	<b>2018-2019</b>	<b>2017- 2018</b>
		<b>Kshs</b>
PMC account Balances (see attached list)		6,099,174
		<b>6,099,174</b>

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

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To- Date C	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<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 A	Date Payable Contracted B	Amount Paid To-Date C	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMINI CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	Payment of employees salaries and Gratuity	893,870		Awaiting funds from NG-CDF Board.
Compensation of employees	Payment of employees salaries and Gratuity	494,640	636,219	Gratuity payable at end of three years as per the contract
Use of goods & services	Payment of committee allowance, Purchase of stationery and other office expenses and preparation of constituency strategic plan.	3,854,412		Awaiting funds from NG-CDF Board
Use of goods & services	Payment of committee allowance, Purchase of stationery and other office expenses and preparation of constituency strategic plan.	455,624		This allows for day today activities in the office
<b>Amounts due to other Government entities</b>				
Chris Wamalwa Primary School	Foundation, walling of an Administration Block.	800,000		Awaiting funds from NG-CDF Board
Norah Musundi Primary School	Construction of two classrooms to completion	1,200,000		Awaiting funds from NG-CDF Board
Mabonde Primary School	Construction of two classrooms to completion	600,000		Awaiting funds from



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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
				NG-CDF Board
Nangoi Primary School	Flooring, plastering and painting of five classrooms.	500,000		Awaiting funds from NG-CDF Board
Waitaluk Primary School	Flooring, plastering and painting of five classrooms.	500,000		Awaiting funds from NG-CDF Board
Mosoriot Primary School	Flooring, plastering and painting of five classrooms.	500,000		Awaiting funds from NG-CDF Board
Nyabomo Primary School	Flooring, plastering and painting of five classrooms.	500,000		Awaiting funds from NG-CDF Board
Mitoto Primary School	Reroofing, fixing, windows and painting of six classrooms.	800,000		Procurement process ongoing
Big Tree Primary School	Construction of two classrooms to completion	1,200,000		Awaiting funds from NG-CDF Board
Wehoya Primary School	Foundation, walling and lintel of administration block	1,000,000		Awaiting funds from NG-CDF Board
Sirende Primary School	Reroofing, flooring, fixing windows and	600,000		Awaiting

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	painting of four classrooms.			funds from NG-CDF Board
Kikwamet Primary School	Reroofing, plastering, flooring and painting of six classrooms.	1,200,000		Awaiting funds from NG-CDF Board
Kabuyefwe Primary School	Flooring, window fixing and painting of two classrooms.	200,000		Awaiting funds from NG-CDF Board
Mucharage Primary School	Reroofing, flooring, plastering and painting of three classrooms.	500,000		Awaiting funds from NG-CDF Board
Mukuyuni Primary School	Construction of one classroom to completion.	600,000		Awaiting funds from NG-CDF Board
Sikhendu Primary School	Flooring, window fixing, plastering and painting of three classrooms.	300,000		Awaiting funds from NG-CDF Board
Muungano Primary School	Construction of two classrooms to completion	1,200,000		Awaiting funds from NG-CDF Board
Nabiswa Primary School	Purchase of one acre land	800,000		Awaiting funds from NG-CDF Board



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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Nabunga Primary school	Plastering and painting of Administration block	500,000		Board Awaiting funds from NG-CDF
Shimo La Tewa Primary School	Roofing, plastering and painting of Administration block.	800,000		Board Awaiting funds from NG-CDF
Mlimani Primary School	Reroofing, window fixing and painting of nine classrooms.	800,000		Board Awaiting funds from NG-CDF
Hill Primary School	Reroofing, flooring, window fixing and painting of six classrooms	600,000		Board Awaiting funds from NG-CDF
Mbao Farm Primary School	Foundation, walling and construction of suspended slab of six classrooms (storeyed).	4,000,000		Board Awaiting funds from NG-CDF
Mukaa Primary School	Construction of one classroom to completion		500,000	Board Procurement process ongoing
Mbao Farm Primari school	Final Payment for purchase of land		100,000	Board Awaiting Reallocation
Kimoson Primary school	Purchase of one acre land		1,500,000	Board Procurement process ongoing

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

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
AIC Lolkeringet Secondary School	Flooring and painting of four classrooms.	600,000		Procurement process ongoing
Simatwet Secondary School	Purchase of one acre land	1,300,000		Awaiting funds from NG-CDF Board
Kabuyefwe Mixed Secondary School	Construction of one classroom to completion		1,000,000	
Mucharage Secondary School	Purchase of one acre land		700,000	Awaiting Reallocation
St James Mabonde Secondary School	Flooring, plastering and painting of six classrooms.	700,000		Awaiting funds from NG-CDF Board
AIC Kapkoi Sisal Secondary School	Construction of two classrooms to completion.	1,200,000		Awaiting funds from NG-CDF Board
St Joseph's Kibagenge Secondary School	Flooring, plastering and painting of a multipurpose hall.	1,000,000		Procurement process ongoing
Meso Secondary School	Purchase of one acre of land.	1,300,000		Procurement process ongoing
St John's Nyamira Secondary School	Roofing, plastering and painting of administration block.	1,500,000		Awaiting funds from NG-CDF Board
Mainek Toro Secondary School	Roofing Plastering and painting of admin block	700,000		Awaiting funds from



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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
				NG-CDF Board
St Teresa's Boys Secondary School Bikeke	Construction of one classroom to completion.	600,000		Awaiting funds from NG-CDF Board
Imani Secondary School	Construction of one classroom to completion.	600,000		Awaiting funds from NG-CDF Board
Kabuyefwe Girls Secondary School	Plumbing, wiring part flooring, rump construction and painting of a dining hall.	800,000		Awaiting funds from NG-CDF Board
St Teresa's Secondary School Sikhendu	Flooring, plastering and painting of a dormitory.	1,000,000		Awaiting funds from NG-CDF Board
Mucharage Secondary School	Foundation and walling of a dining hall	1,500,000		Procurement process ongoing
Nyasi Secondary School	Purchase of one acre of land.	1,100,000		Procurement process ongoing
Birunda Secondary School	Plastering, wiring, flooring and painting of an administration block	400,000		Procurement process ongoing
AIC Naisambu Girls	Roofing plastering and painting of an admin Block	800,000		Awaiting funds from NG-CDF

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

**Reports and Financial Statements  
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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Hillario Wekhonye Secondary School	Construction of two classroom to completion	1,200,000		Board
Machungwa Secondary School	Construction of one classroom to completion	600,000		
Sub-Total				
Amounts due to other grants and other transfers				
Bursary	Payment of bursary for needy students.			Vetting of beneficiaries ongoing
Bursary	Payment of bursary for needy students.			Vetting of beneficiaries ongoing
St Joseph's ACK Kibagenge Secondary School	Planting of 1,000 tree seedlings.	100,000		Procurement process ongoing
Mufutu Primary School	Planting of 1,000 tree seedlings.	100,000		Procurement process ongoing
St Michael Kikwamet Secondary School	Planting of 1,000 tree seedlings.	100,000		Awaiting funds from NG-CDF Board
AIC Naisambu Secondary School	Planting of 1,000 tree seedlings.	50,000		Awaiting funds from NG-CDF Board
Nakwangwa Primary School	Planting of 1,000 tree seedlings	50,000		Awaiting funds from NG-CDF



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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Waitaluk Primary School	Purchase of football balls, volleyball balls boots and uniforms.	100,000		Board Awaiting funds from NG-CDF Board
Chaicha Secondary School	Purchase of football balls, volleyball balls boots and uniforms	100,000		Awaiting funds from NG-CDF Board
Namwanga Primary School	Purchase of football balls, volleyball balls boots and sports kits.	51,800		Awaiting funds from NG-CDF Board
Hill Secondary School	Purchase of football balls, volleyball balls boots and sports kits.	100,000		Awaiting funds from NG-CDF Board
Nyamira Primary School	Purchase of football balls, volleyball balls boots and sports kits.	51,800		Awaiting funds from NG-CDF Board
Kabuyefwe secondary school	Purchase of football balls, volleyball balls boots and sports kits		100,000	Procurement process ongoing
Sirende AP Camp	Plastering, window fixing, and painting of AP office		100,000	Procurement process ongoing
Waitaluk Chiefs Office	Excavation, walling, plastering and painting of a four-door toilet.	100,000		Awaiting funds from NG-CDF

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

**Reports and Financial Statements  
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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Bikeke AP Camp	Plastering, window fixing, and painting of two staff houses	400,000		Board Awaiting funds from NG-CDF Board
Sirende Chief's Office	Purchase of 0.1 Acre of land	400,000		Awaiting funds from NG-CDF Board
Sikhendu Police Post	Plastering, flooring, and painting of chief's office.	200,000		Awaiting funds from NG-CDF Board
Weonia Chief's Office	Excavation, walling, plastering and painting of a four door toilet.	100,000		Awaiting funds from NG-CDF Board
Baraton AP Camp	Plastering, flooring and painting of staff houses.	200,000		Awaiting funds from NG-CDF Board
Naisambu Chief's Office	Plastering flooring and painting of Chief's Office.	200,000		Awaiting funds from NG-CDF Board
Emergency	To cater for any unforeseen occurrences that requires urgent attention.	5,738,993.45		Awaiting funds from NG-CDF Board
Emergency	To cater for any unforeseen occurrences that	517,931		



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

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
NG-CDF Office – Kiminini Constituency	requires urgent attention.	542,560		Awaiting funds from NG-CDF Board
Sports	Purchase of balls and other sports equipments	21,240		Procurement process ongoing
Sub-Total				
Sub-Total				
Acquisition of assets				
Others				
Kiminini constituency innovation hub	Payment of constituency innovation hub	4,677,027		Awaiting Reallocation approval from NGCDF Board
Sub-Total		4,677,027		
Grand Total				

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMINI CONSTITUENCY**  
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**For the year ended 30<sup>th</sup> June 2018**

**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	N/A	N/A	N/A	N/A
Buildings and structures	8,201,591	-	-	8,201,591
Transport equipment	4,981,000	-	-	4,981,000
Office equipment, furniture and fittings	402,385	-	-	402,385
ICT Equipment, Software and Other ICT Assets	724,700	78,000	-	802,700
Other Machinery and Equipment	0	0	-	0
Heritage and cultural assets	N/A	N/A	N/A	N/A
Intangible assets	N/A	N/A	N/A	N/A
<b>Total</b>	<b>14,309,676</b>			<b>14,309,676</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
For the year ended 30<sup>th</sup> June 2018**

**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PMC	Bank	Account number		Bank Balance 2017/18
Milele Primary School	Sedian	01026030001213	1,022.52	196,875
Machungwa B Primary School	Sedian	010260200042	36,965	
Machungwa Primary School	Sedian	010260300059	127	
Makindu Primary School	Sedian	010260300041	280	
Shimo La Tewa Primary School	Sedian	010260300076	1,341.25	427,000
Nabunga Primary School	Sedian	01139599177700		100,232
Kitale Forest Primary School	Sedian	0102603000280		500,201
Milimani Primary School	Sedian	010260300030	1,927.75	500,005
Wiyeta Primary School	Sedian	01026030010761	252,997.5	3,117
Showground Primary School	Sedian	01026030004840	473,882	2,507,181
St Veronicah Primary School Weonia	Sedian	01026030004	1,455,624.85	2,508,411
Mufutu Primary School	Sedian	010260300038	2,236,676	2,501,696
Sibwani Primary School	Sedian	01026150017161	949,516	2,500,579
Mitoto Primary School	sedian	010260300014	100,560	
Bikeke Primary School	Sidian	010260300033	867	
Kiminini Primary School	Sidian	010260300015	447.5	
AIC Konoin Primary School	Sidian	010260300078	52,382	
Nyasi Primary School	Sidian	010260300050	45.5	
Kapkoi Sisal Primary School	Sidian	010260300063	420,985.75	
Kabuyefwe Primary School	Sidian	010260300008	10,112.5	



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PMC	Bank	Account number		Bank Balance 2017/18
Meso Primary School	Sidian	010260300041	124,972	
Kibagenge Primary School	Sidian	010260300001	270,218	
Mosoriot Primary School	Sidian	010260300059	130,029	
Mitoni Mitatu Primary School	Sidian	010260300035	199,332.50	
Kaptien Primary School	Sidian	010260300059	3,149	
Nakwangwa Primary School	Sidian	010260300017	433,664	
Baraton Primary School	Sidian	010260300042	151,354	
Namawanga Primary School	Sidian	010260300075	48,151.85	
Lumuli Primary School	Sidian	0102603000021	1,187	
Mukuyuni Primary School	Sidian	010260300049	1,000,856	
Wehoya Primary School	Sidian	010260300033	160	
Sabata K.A.G School	Sidian	010260300041	500,000	
Chris Wamalwa Primary School	Sidian	0102603000105	244,272.75	
ACK Mitambo Primary School	Coop	01139599135200	301,462.50	
Kabuyefwe Girls Secondary School	Sidian	01139599177900		556,125
Friends Ingavi Primary School	Sidian	010260300036	30487.50	
Friends Sirende Secondary School	Sedian	010260300005	6,184	5,340.
St Joseph's Nyasi Secondary School	Sedian	01139502453503		104,345
Mainek Toro Secondary School	Sedian	010260300007	817,881.95	221,381
St.John Nyamira Secondary School	Sedian	010260300085		708,141
AIC Naisambu Secondary School	Sedian	010260300110	800,028.27	2.27
Nabiswa Secondary School	Sedian	01026030010741		500,925



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PMC	Bank	Account number		Bank Balance 2017/18
Mufutu Secondary School	Sedian	01026030000896		1,000,000
Namanda Secondary School	Sedian	01026150021291		999,023
AIC Kibomet Secondary School Kabuyefwe Boys Secondary School	Sedian	01026030000918		1,498,510
St Raphael Big Tree secondary School	Sedian	010260300015	1,720,626.95	2,516,452
Nyabomo Secondary School	Sedian	010260300016	2,201,525	2,527,670
Wamuini Secondary School	Sidian	0102603000110	157	
George Fox Secondary School	Sidian	0102603000112	1,500	
Milele Secondary School	Sidian	0102603000111	886.50	
St.TerasasSecondary School Sikhendu	Sidian	010260300014	382,920.75	
Muungano Secondary School	Sidian	010260300035	279,790	
Masaba Secondary School	Sidian	010260300041	83,737	
Nabunga Secondary School		010260300036	2,611.25	
St. Patrick Waitaluk	sidian	010260300043	1,043,034	
Sabata Primary School	Sedian	010260300041		0.02
Nabiswa Chiefs Office	Sedian	010261500216		399,023
Birunda High School	Sidian	010260300008	19,859	
St.Teresa's Bikeke G.S	Coop	01139269553002	2,003,268	
Milimani Secondary School	Coop	01139599177400	1,412.50	
St.Thomas Aquinas Secondary	Coop	01139694425700	11,800.50	
St. Anthony Boys High School	Coop	01139599176800	987,491.	
<b>Total</b>				<b>6,099,174</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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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)
ELD-2016-17-1-01-0139-09-16	Unconfirmed expenditure	Forwarded the Expenditure returns to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Purchase of Land	Submitted county land valuation for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Purchase of school Buses	Forwarded the contract between Government of Kenya and GM to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Bursary	Forwarded CDFC minutes and acknowledgement letters to OAG for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Environment	Forwarded the Expenditure returns to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18