

# REPORT

OF

**THE AUDITOR-GENERAL**

**THE NATIONAL ASSEMBLY**  
PAPERS LAID

DATE: 09 NOV 2021

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BY:

ON

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Hon. Wanjiku

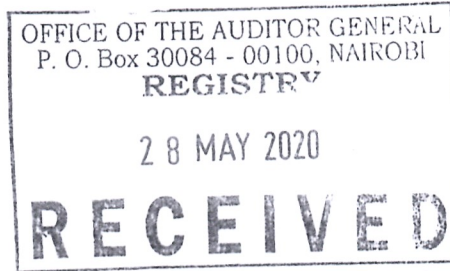
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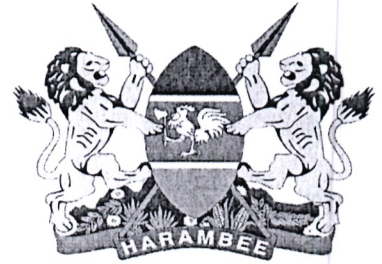


**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
NYARIBARI MASABA CONSTITUENCY**

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



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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

NYARIBARI MASABA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019

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

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

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

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

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

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

**(c) Fiduciary Management**

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

<i>No.</i>	<i>Designation</i>	<i>Name</i>
1.	A.I.E holder	Ronald Ingala Khaggayi
2.	Sub-County Accountant	Evans Moruri Obae
3.	Chairman NGCDFC	Mark Siko
4.	Member NGCDFC	Esther kwamboka Omari

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 976-40202  
Masimba NGCDF Building  
Keroka – Nyangusu Road  
KEROKA, KENYA

**(f) NGCDF NYARIBARI MASABA Constituency Contacts**

Telephone: (254) 722577340

E-mail: [cdfnyaribarimasaba@ngcdf.go.ke](mailto:cdfnyaribarimasaba@ngcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF NYARIBARI MASABA Constituency Bankers**

1. The Cooperative Bank of Kenya  
Keroka Branch  
P.O. Box 754-40202  
Keroka, Kenya

**(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)  
 NYARIBARI MASABA CONSTITUENCY  
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 For the year ended June 30, 2019**

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

It is that time of the year where we present our financial statements as per the requirements of the law. This is an important step in remaining accountable for public entrusted to us as the members of the Nyaribari Masaba NGCDF committee.

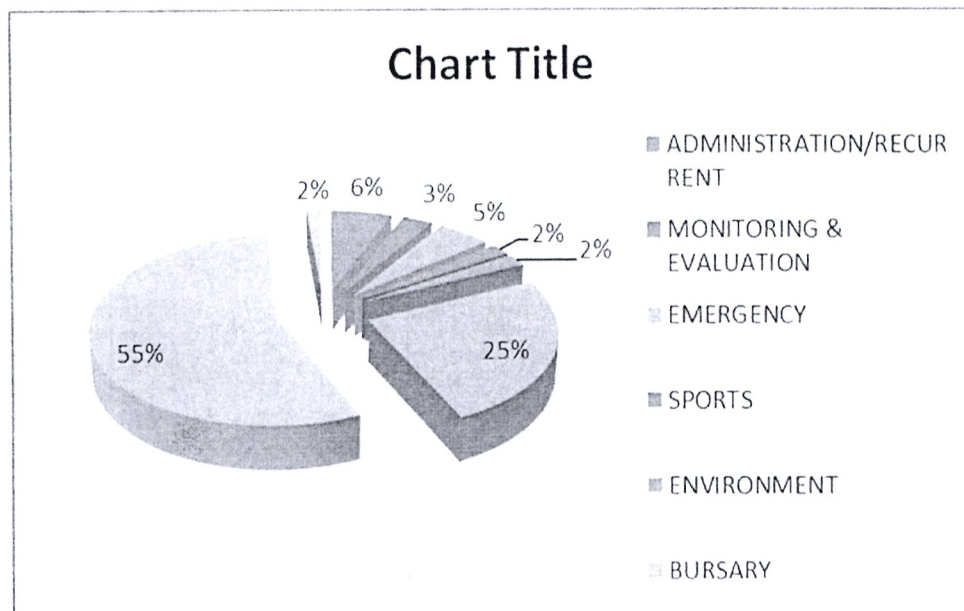
We have made significant progress in driving infrastructure development in our constituency especially towards education and security sectors. This is our main mandate, and this we plan to be consistence in meeting the expectations of the public and adhering to all regulatory frameworks that applies to the fund.

We manage to achieve over 100% distribution of bursaries to needy students. We mainly concentrated on tertiary institutions (colleges/TVETs/Universities) for the reason that with secondary education, there is government capitation per student which has gone a long way in easing the burden on students.

We distributed our bursaries as below;

1. Colleges/TVETs	1,492 students	Kshs. 8,170,000
2. Universities	2,297 students	Kshs. 19,571,887
3. Secondary Schools	3,613 students	Kshs. 10,559,679

Out of the whole fund of Kshs. 109,040,876; the different sectors benefited as below;



**Reports and Financial Statements**

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

The key achievements in this financial year include;

- Successful completion of several projects;
  - i) Nyankoba Community Primary School – 3 Classrooms and Administration block
  - ii) Ramasha Primary School – Reroofing and construction a boys pit latrine
  - iii) Moi Kisii Primary School – Renovations

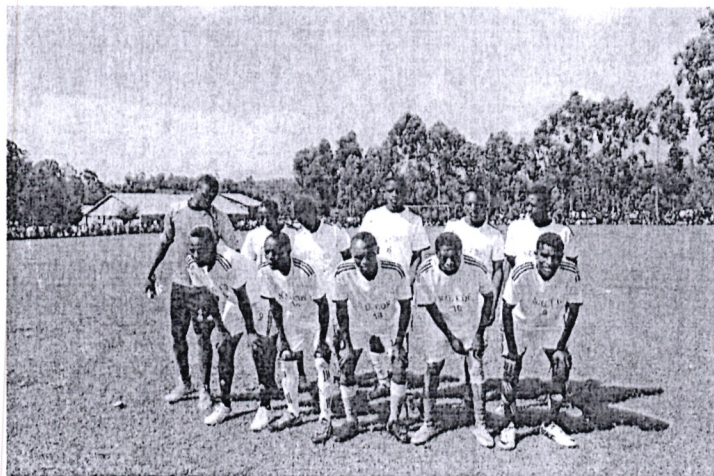
We have initiated projects in over 80% of our schools both primary and secondary giving priority to on-going projects. We hope to finish all on-going projects in the coming financial year 2019/2020.

On the environment program, we purchased 14 water tanks with a capacity of 10,000 litres and distributed to various schools. The committee also distributed over 30,000 tree seedlings to 64 schools across the constituency.

Other projects include the purchase of a school bus for Amabuko Secondary School;



We successfully held a sports tournament in which Geteri Football Club emerged the overall winners.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NYARIBARI MASABA CONSTITUENCY**

**Reports and Financial Statements**

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

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The fund has grown over the years however there are still emerging issues where the some of the projects funded by the NGCDF are not operational hence lying idle. This means that the funds have not benefitted the community since the project was completed.

The stalled projects need to be finished for the community to really enjoy the benefits of the fund. Some of these projects are for devolved functions.

There is need for more training on the operation of fund especially for the NGCDF committee. This will assist in strengthening the committee.

The time frame for the term of office of the committee is two years which seems to be too short as a transition always disrupts the operation of the fund.

We thank the NGCDF Board for the support given to the committee and we look forward to more productive years ahead.

Signed;



MARK SIKO

CHAIRMAN NG-CDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NYARIBARI MASABA 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-NYARIBARI MASABA 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-NYARIBARI MASABA 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-NYARIBARI MASABA 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-NYARIBARI MASABA 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-NYARIBARI MASABA Constituency financial statements were approved and signed by the Accounting Officer on 24<sup>TH</sup> SEPT, 2019.

  
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Fund Account Manager

Name: RONALD INGALA KHAGGAYI

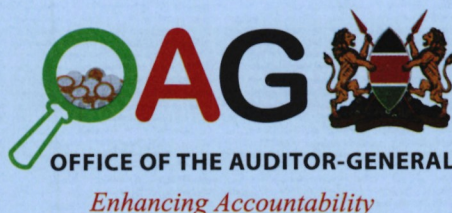
  
\_\_\_\_\_  
Sub-County Accountant

Name: EVANS MOIRURI OBAE

ICPAK Member Number: 17318

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

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

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the financial statements of National Government Constituencies Development Fund - Nyaribari Masaba Constituency set out on pages 8 to 34, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Nyaribari Masaba Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012 laws of Kenya.

#### **Basis for Qualified Opinion**

##### **Erroneous Net Liabilities**

The statement of financial assets and liabilities reflects total financial assets balance of Kshs.172,250 and Nil total financial liabilities as at 30 June, 2019. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement reflects net liabilities instead of net assets and liabilities balance of Kshs.172,250 as at 30 June, 2019. No explanation was provided for the anomalies.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Nyaribari Masaba 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

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

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation- recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.124,120,186 and Kshs.106,439,368 respectively resulting to an under-funding of Kshs.17,680,818 or 14% of the budget. Similarly, the Fund spent Kshs.113,843,571 against an approved budget of Kshs.124,120,186 resulting to an under-expenditure of Kshs.10,276,616 or 8% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Nyaribari Masaba Constituency.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public resources section of my report, I confirm that, nothing 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**

##### **1.1 Incomplete Construction of Classrooms at Nyankoba Community Primary School**

As disclosed under note 6 to the financial statements, the statement of receipts and payments reflects Kshs.52,349,611 in respect of transfers to other government units which includes transfers to primary schools of Kshs.19,000,000 out of which an amount of Kshs.2,500,000 was incurred on construction of four classrooms at Nyankoba Community Primary school.

Physical verification conducted on 05 March, 2020 revealed that the project was incomplete and the contractor was not on site.

Consequently, the value for money of the expenditure of Kshs.2,500,000 could not be confirmed.

## **1.2 Incomplete Construction of Secondary Schools**

As disclosed under note 6 to the financial statements, the statement of receipts and payments reflects Kshs.52,349,611 in respect of transfers to other government units which includes transfers to secondary schools of Kshs.33,349,611 out of which Kshs.1,000,000 was incurred on construction of an administration block at Nyamagesa DEB Secondary School.

Physical verification conducted on 05 March, 2020 revealed that electrical fittings and wiring together with ceiling board had not been fixed, the contractor was not on site while the project was incomplete. Further, cracks were observed on the walls signifying poor workmanship.

In addition, an expenditure of Kshs.2,000,000 was incurred on construction of a dormitory at Amabuko Secondary School.

Physical verification conducted on 05 March, 2020 revealed that the first floor had not been done, the project was incomplete and the contractor was not on site.

Consequently, the value for money of the expenditure of Kshs.3,000,000 on construction could not be confirmed.

## **2. Unimplemented Projects**

The summary statement of appropriation-recurrent and development combined reflects approved final budget of Kshs.74,431,034 under transfers to other government units. However, the audit revealed that seven (7) projects with estimated total cost of Kshs.8,700,000 were not implemented during the year under review despite being approved and funded by the National Government Constituency Development Fund Board.

In the circumstances, the accomplishment of the intended use for the seven (7) projects could not be confirmed.

## **3. Projects Verification Status**

Two other projects started in 2017/2018 financial year involving construction of toilets and latrines in two (2) schools at a total cost of Kshs.1,150,000 were incomplete. Poor workmanship was observed where cracked walls and peeling paints was evidenced.

Consequently, it was not possible to ascertain the efficient use of the funds and value for money 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 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 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 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 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 noncompliance. 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**

**08 October, 2021**




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 NYARIBARI MASABA CONSTITUENCY**


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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board	1	106,439,368	84,810,345
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>106,439,368</b>	<b>84,810,345</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,278,274	801,000
Use of goods and services	5	8,726,050	4,712,219
Transfers to Other Government Units	6	52,349,611	49,978,725
Other grants and transfers	7	48,320,380	32,180,200
Acquisition of Assets	8	-	536,000
Other Payments	9	1,169,256	-
<b>TOTAL PAYMENTS</b>		<b>113,843,571</b>	<b>88,208,144</b>
<b>SURPLUS/DEFICIT</b>		<b>(7,404,203)</b>	<b>(3,397,799)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYARIBARI MASABA Constituency financial statements were approved on 24<sup>TH</sup> SEPT, 2019 and signed by:

  
 Fund Account Manager  
 Name: RONALD INGALA KHAGGAYI

  
 Sub-County Accountant  
 Name: EVANS MOIRURI OBAE  
 ICPAK Member Number: 17318


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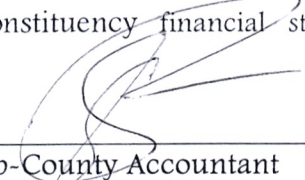
Reports and Financial Statements  
 For the year ended June 30, 2019

V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	172,250	7,576,453
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>172,250</b>	<b>7,576,453</b>
Current Receivables			
Outstanding Imprest	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>172,250</b>	<b>7,576,453</b>
<b>FINANCIAL LIABILITES</b>			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b><u>172,250</u></b>	<b><u>7,576,453</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	7,576,453	10,974,252
Surplus/Deficit for the year		(7,404,203)	(3,397,799)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b><u>172,250</u></b>	<b><u>7,576,453</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYARIBARI MASABA Constituency financial statements were approved on 24<sup>th</sup> SEPT 2019 and signed by:

  
 Fund Account Manager  
 Name: RONALD INGALA KHAGGAYI

  
 Sub-County Accountant  
 Name: EVANS MOIRURI OBAE  
 ICPAK Member Number: 17318

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

**NYARIBARI MASABA CONSTITUENCY**


**Reports and Financial Statements**

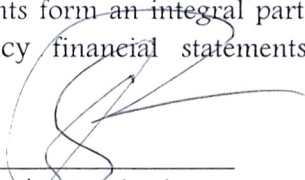
**For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>Receipts</b>			
Transfers from CDF Board	1	106,439,368	84,810,345
Other Receipts	3	-	
<b>Total Receipts</b>		<b>106,439,368</b>	<b>84,810,345</b>
<b>Payments</b>			
Compensation of Employees	4	3,278,274	801,000
Use of goods and services	5	8,726,050	4,712,219
Transfers to Other Government Units	6	52,349,611	49,978,725
Other grants and transfers	7	48,320,380	32,180,200
Other Payments	9	1,169,256	-
<b>Total Payments</b>		<b>113,843,571</b>	<b>87,672,144</b>
<b>Total Receipts Less Total Payments</b>		<b>(7,404,203)</b>	<b>(2,861,799)</b>
<b>Adjusted for:</b>			
Outstanding Imprest	11		
Retention	12A		
Gratuity Payable	12B		
Prior Year adjustment	14		
<b>Net Adjustments</b>			<b>-</b>
<b>Net cash flow from operating activities</b>		<b>(7,404,203)</b>	<b>(2,861,799)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	536,000
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(536,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(7,404,203)</b>	<b>(3,397,799)</b>
Cash and cash equivalent at BEGINNING of the year	13	7,576,453	10,974,252
Cash and cash equivalent at END of the year		172,250	7,576,453

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYARIBARI MASABA Constituency financial statements were approved on 24<sup>th</sup> SEP 2019 and signed by:

  
 Fund Account Manager  
 Name: RONALD INJALA KHAGGAYI

  
 Sub-County Accountant  
 Name: EVANS MOIRURI OBAE  
 ICPAK Member Number: 17318

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	<i>a</i>	<i>b</i>	<i>c = a+b</i>	<i>d</i>	<i>e = c-d</i>	<i>f = d/c %</i>
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	15,079,311	124,120,186	106,439,368	17,680,818	85.8%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>109,040,876</b>	<b>15,079,311</b>	<b>124,120,186</b>	<b>106,439,368</b>	<b>17,680,818</b>	<b>85.8%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,336,000	-	3,336,000	3,278,274	57,726	98.3%
Use of goods and services	6,477,679	1,524,138	8,001,817	8,726,050	(724,233)	109.1%
Transfers to Other Government Units	61,900,000	12,531,034	74,431,034	52,349,611	22,081,423	70.3%
Other grants and transfers	37,327,197	1,024,138	38,351,335	48,320,380	(9,969,045)	126.0%
Acquisition of Assets	-	-	-	-	-	0.0%
Other Payments	-	-	-	1,169,256	(1,169,256)	-
<b>TOTAL</b>	<b>109,040,876</b>	<b>15,079,310</b>	<b>124,120,186</b>	<b>113,843,571</b>	<b>10,276,615</b>	<b>91.7%</b>

(a) There was under-utilization and over-utilization of funds as explained below;

- i. Over-utilization under the payments for goods and services is as a result of balances carried forward from the FY 2017/2018 utilised in the current year under review. This includes training of PMCs and NGCDF committee and staff.
- ii. Over-utilisation under other grants and transfers include figures from the previous years for votes like sports and environment.
- iii. Under-utilization under the transfer to other government units is as a result of delayed disbursement of funds from the NGCDF Board to the constituency account for project implementation.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – N I AMIDAM MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

*(b) The adjustment figure is made up of the supplementary budget for the FY 2018/2019 and unutilized funds held at the NGCDF Board as at 30<sup>th</sup> June 2019.*

The NGCDF-NYARIBARI MASABA Constituency financial statements were approved on 24<sup>TH</sup> SEPT, 2019 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

Name: RONALD INGALA KHAGGAYI

\_\_\_\_\_  
Sub-County Accountant

Name: EVANS MOIRURI OBAE  
ICPAK Member Number: 17318

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYARIBARI MAAABA CONSTITUENCY

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,336,000.00	-	3,336,000.00	3,278,284.00	57,716.00
1.2 Committee allowances	1,558,067.84	-	1,558,067.84	3,149,820.00	(1,591,752.16)
1.3 Use of goods and services	1,648,384.69	682,758.62	2,331,143.31	692,965.00	1,638,178.31
Sub-Total	6,542,452.53	682,758.62	7,225,211.15	7,121,069.00	104,142.15
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,090,408.76	341,379.32	1,431,788.08	1,080,000.00	351,788.08
2.2 Committee allowances	1,090,408.76	-	1,090,408.76	2,099,880.00	(1,009,471.24)
2.3 Use of goods and services	1,090,408.76	-	1,090,408.76	513,775.00	576,633.76
Sub-Total	3,271,226.28	341,379.32	3,612,605.60	3,693,655.00	(81,049.40)
<b>3.0 Emergency</b>					
3.1 Primary Schools	2,800,000.00	-	2,800,000.00	2,800,000.00	-
3.2 Secondary schools	1,930,000.00	-	1,930,000.00	1,930,000.00	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
3.5 others	1,008,993.45	568,965.51	1,577,958.96	1,577,958.96	1,577,958.96
Sub-Total	5,738,993.45	568,965.51	6,307,958.96	4,730,000.00	1,577,958.96
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools (Special)	-	-	-	15,000.00	(15,000.00)
4.2 Secondary Schools	10,000,000.00	-	10,000,000.00	10,560,479.00	(560,479.00)
4.3 Tertiary Institutions	17,226,568.24	-	17,226,568.24	27,741,887.00	(10,515,318.76)

**NATIONAL GOVERNMENT CONSILIENCIES DEVELOPMENT FUND (NOCDF)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
4.4 Universities	-	-	-	-	-
4.5 Social Security	-	-	-	-	-
Sub-Total	27,226,568.24	-	27,226,568.24	38,317,366.00	(11,090,797.76)
5.0 Sports					
5.1 Sport	2,180,817.51	227,586.20	2,408,403.71	2,441,814.00	(33,410.29)
Sub-Total	2,180,817.51	227,586.20	2,408,403.71	2,441,814.00	(33,410.29)
6.0 Environment					
6.1 Environment	2,180,817.51	227,586.20	2,408,403.71	1,832,000.00	576,403.71
Sub-Total	2,180,817.51	227,586.20	2,408,403.71	1,832,000.00	576,403.71
7.0 Primary Schools Projects					
7.1 Ikenye Primary School	1,400,000.00	-	1,400,000.00	-	1,400,000.00
7.2 Kegogi Primary School	1,400,000.00	-	1,400,000.00	-	1,400,000.00
7.3 Getacho Primary School	1,400,000.00	-	1,400,000.00	1,400,000.00	-
7.4 Ramasha Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.5 Kiamokama Friends Primary School	500,000.00	-	500,000.00	-	500,000.00
7.6 Kiomiti Primary School	2,500,000.00	-	2,500,000.00	2,500,000.00	-
7.7 Nyankoba Community Primary School	500,000.00	-	500,000.00	500,000.00	-
7.8 Moi Kisii Primary School	1,400,000.00	-	1,400,000.00	1,400,000.00	-
7.9 Riasibo Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.10 Engorwa Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.11 Emborogo Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.12 Motonyoni Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.13 Riamichoki Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.14 Mochengo Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
7.15 Nyamoisekemuya Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2018/2019	Kshs	2018/2019	Kshs	2018/2019	Kshs	30/06/2019	Kshs	30/06/2019	Kshs
7.16 Nyamagesa COG Primary School	1,400,000.00		-		1,400,000.00		1,400,000.00		-	
7.17 Nyamesocho Primary School	1,000,000.00		-		1,000,000.00		1,000,000.00		-	
7.18 Geteri Primary School	-		500,000.00		500,000.00		500,000.00		-	
7.19 Mesabisabi Primary School	-		500,000.00		500,000.00		500,000.00		-	
7.20 Riasoe Primary School	-		500,000.00		500,000.00		500,000.00		-	
7.21 Obwari Primary School	-		800,000.00		800,000.00		800,000.00		-	
7.22 Ekwere Primary School	-		-		-		500,000.00		(500,000.00)	
Sub-Total	19,500,000.00		2,300,000.00		21,800,000.00		19,000,000.00		2,800,000.00	
8.0 Secondary Schools Projects										
8.1 Masabo Secondary School	1,400,000.00		-		1,400,000.00		1,400,000.00		-	
8.2 Getare Secondary School	1,400,000.00		-		1,400,000.00		-		1,400,000.00	
8.3 Chironge Secondary School	1,400,000.00		1,000,000.00		2,400,000.00		2,400,000.00		-	
8.4 Matibo Girls Secondary School	1,500,000.00		-		1,500,000.00		1,500,000.00		-	
8.5 Emeroka Secondary School	1,400,000.00		-		1,400,000.00		1,400,000.00		-	
8.6 Mogweko Secondary School	1,500,000.00		-		1,500,000.00		-		1,500,000.00	
8.7 Amabuko Secondary School	3,200,000.00		3,200,000.00		6,400,000.00		3,200,000.00		3,200,000.00	
8.8 Amabuko Secondary School	1,000,000.00		1,000,000.00		2,000,000.00		-		2,000,000.00	
8.9 Geteri Secondary School	1,400,000.00		-		1,400,000.00		1,400,000.00		-	
8.10 Chibwobi Secondary School	1,500,000.00		-		1,500,000.00		1,500,000.00		-	
8.12 Mesabisabi Secondary School	3,000,000.00		-		3,000,000.00		3,000,000.00		-	
8.13 Sasati Secondary School	1,100,000.00		1,000,000.00		2,100,000.00		2,100,000.00		-	
8.14 Amasege Secondary School	1,000,000.00		-		1,000,000.00		-		1,000,000.00	
8.15 Mobamba Secondary School	1,500,000.00		800,000.00		2,300,000.00		-		2,300,000.00	
8.16 Moreremi Secondary School	1,000,000.00		-		1,000,000.00		1,000,000.00		-	
8.17 Bongonta Secondary School	1,400,000.00		-		1,400,000.00		1,400,000.00		-	
8.18 Nyamagesa DEB Secondary School	1,000,000.00		1,000,000.00		2,000,000.00		1,000,000.00		1,000,000.00	
8.19 Riuri Secondary School	1,400,000.00		-		1,400,000.00		1,400,000.00		-	



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

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
8.20 Mosisa Secondary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
8.21 Ibacho Secondary School	1,400,000.00	-	1,400,000.00	1,400,000.00	-
8.22 Soseru Secondary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
8.23 Gesicho Secondary School	1,400,000.00	-	1,400,000.00	1,400,000.00	-
8.24 Ekwere Secondary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
8.25 Matibo Secondary School	1,400,000.00	-	1,400,000.00	-	1,400,000.00
8.26 Masimba Secondary School	2,000,000.00	-	2,000,000.00	-	2,000,000.00
8.27 Kiamokama Friends Secondary School	2,000,000.00	-	2,000,000.00	-	2,000,000.00
8.28 Moremani Secondary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
8.29 Ramasha Secondary School	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00
8.30 Gesusu Education Zonal Office	-	231,034.49	231,034.49	-	231,034.49
8.31 Nyamagesa COG Secondary School	-	-	-	400,000.00	(400,000.00)
8.10 retention b/f	-	-	-	1,949,611.00	(1,949,611.00)
Sub-Total	40,800,000.00	9,231,034.49	50,031,034.49	33,349,611.00	16,681,423.49
9.0 Health institutions Projects					
Sub-Total	-	-	-	-	-
10.0 Security Projects					
10.1 Enchoro Chiefs Office	300,000.00	-	300,000.00	-	300,000.00
10.2 Ichumi Chiefs Office	300,000.00	-	300,000.00	-	300,000.00
10.3 Masimba Chiefs Office	300,000.00	-	300,000.00	-	300,000.00
10.4 Ikenye Chiefs Office	350,000.00	-	350,000.00	-	350,000.00
10.5 Nyamagesa Chiefs Office	350,000.00	-	350,000.00	-	350,000.00
10.6 Nyamagesa Chiefs Office	-	500,000.00	500,000.00	500,000.00	-
10.7 Ikenye Chiefs Office	-	500,000.00	500,000.00	500,000.00	-
Sub-Total	1,600,000.00	1,000,000.00	2,600,000.00	1,000,000.00	1,600,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - NTARIBAKI MASABA CONSTITUENCY**

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

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
11.0 Acquisition of assets					
11.0 Purchase of Equipment		500,000.00	500,000.00	-	500,000.00
Sub-Total	-	500,000.00	500,000.00	-	500,000.00
12.0 ROADS					
Sub-Total	-	-	-	-	-
13.0 Others					
13.1 Strategic Plan				1,188,800.00	(1,188,800.00)
13.2 Innovation Hub				1,169,256.00	(1,169,256.00)
13.2 TIVET				-	-
Sub-Total	-	-	-	2,358,056.00	(2,358,056.00)
<b>GRAND TOTALS</b>	<b>109,040,875.52</b>	<b>15,079,310.34</b>	<b>124,120,185.86</b>	<b>113,843,571.00</b>	<b>10,276,614.86</b>

*Handwritten signature and date: 30/06/2019*

**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 imprest 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-NYARIBARI MASABA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

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

**Transfers from the Exchequer**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

For the purposes of these financial statements, imprest 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 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there was no 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 2019.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Normal Allocation	A.I.E. NO. B005018	11,379,310.35	
	A.I.E. NO. B030039	2,000,000.00	
	A.I.E. NO. B030293	10,000,000.00	
	A.I.E. NO. B006497	8,000,000.00	
	A.I.E. NO. B005450	12,000,000.00	
	A.I.E. NO. B042825	12,000,000.00	
	A.I.E. NO. B042962	12,000,000.00	
	A.I.E. NO. B047579	39,060,058.00	
	A.I.E. NO. A855979		5,500,000.00
	A.I.E. NO. A892849		37,905,172.00
	A.I.E. NO. A896895		41,405,172.82
Conditional grants		-	-
Receipt from other Constituency		-	-
<b>TOTAL</b>		<b>106,439,368</b>	<b>84,810,345</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	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	-	-

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

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

**4. COMPENSATION OF EMPLOYEES**

Description	2018-2019 Kshs	2017 - 2018 Kshs
Basic wages of contractual employees	3,003,226	801,000
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	275,048	-
Gratuity-Paid	-	-
<b>TOTAL</b>	<b>3,278,274</b>	<b>801,000</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	747,550.00	1,034,919.00
Electricity	20,000.00	20,000.00
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	40,000.00	75,000.00
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,080,000.00	650,000.00
Hospitality supplies and services	-	90,000.00
Other committee expenses	3,249,700.00	-
Committee allowance	2,000,000.00	1,300,000.00
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Fuel , oil & lubricants	400,000.00	300,000.00
Other operating expenses	-	-
Bank service commission and charges	-	53,500.00
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
Strategic Plan	1,188,800.00	1,188,800.00
<b>TOTAL</b>	<b>8,726,050.00</b>	<b>4,712,219.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Transfers to Primary schools	19,000,000	19,778,725.00
Transfers to Secondary schools	33,349,611	30,200,000.00
Transfers to Tertiary institutions		
TIVET		
<b>TOTAL</b>	<b>52,349,611</b>	<b>49,978,725</b>

2. OTHER GRANTS AND OTHER PAYMENTS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Bursary -Secondary	10,559,679.00	12,714,200.00
Bursary -Tertiary	27,741,887.00	14,842,500.00
Bursary-Special schools	15,000.00	-
Mocks & CAT	-	-
Security	1,000,000.00	613,500.00
Sports	2,441,814.00	305,000.00
Environment	1,832,000.00	
Emergency Projects	4,730,000.00	3,705,000.00
<b>TOTAL</b>	<b>48,320,380.00</b>	<b>32,180,200.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipment	-	345,000
Purchase of photocopier	-	100,000
Purchase of other office equipment	-	91,000
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	-	<b>536,000</b>

**4. OTHER PAYMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
ICT HUB		1,169,256
-		-
-		-
<b>TOTAL</b>		<b>1,169,256</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

10A: Bank Accounts (cash book bank balance)

<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
<i>The Cooperative Bank of Kenya, Keroka Branch (Kshs)</i>	<i>01120018104700</i>	<b>172,250</b>	<b>7,576,453</b>
<b>10B: CASH IN HAND)</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
-		-	-
-		-	-
-		-	-
-		-	-
<b>TOTAL</b>		-	-

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

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

**12A. RETENTION**

**12B. STAFF GRATUITY OUTSTANDING**

**13. BALANCES BROUGHT FORWARD**

	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>(1/7/2018)</b>	<b>(1/7/2017)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	7,576,453	8,616,455
Cash in hand		-
Imprest		-
<b>TOTAL</b>	<b>7,576,453</b>	<b>8,616,455</b>

**14. PRIOR YEAR ADJUSTMENTS**

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15. OTHER IMPORTANT DISCLOSURES**

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

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

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

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

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

	Kshs	Kshs
Compensation of employees	618,622	1,566,000
Use of goods and services	801,578	4,729,946
Amounts due to other Government entities (see attached list)	8,940,606	9,053
Amounts due to other grants and other transfers (see attached list)	1,600,000	11,519,737
Acquisition of assets	-	(36,000)
Others ( <i>ICT Hubs</i> )	2,319,771	4,667,027
<b>Total</b>	<b>14,280,577</b>	<b>22,455,763</b>

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	12,481,198.15	9,370,275.75
	12,481,198.15	9,370,275.75

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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



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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<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>						



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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	18,924,723	-	-	18,924,723
Buildings and structures	4,000,000	-	-	4,000,000
Transport equipment	1,357,635	-	-	1,357,635
Office equipment, furniture and fittings	420,000	-	-	420,000
ICT Equipment, Software and Other ICT Assets	191,000	-	-	191,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>24,893,358</b>	<b>-</b>	<b>-</b>	<b>24,893,358</b>

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

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
BOGECHE DOK SEC SCHOOL	KCB, KEROKA	1153097826	2,464.00	972,545.00
BONYAKONI DOK PRY. SCH.	KCB, KEROKA	1224637429	220.00	670.00
EKWARE DOK PRIMARY SCHOOL	KCB, KEROKA	1153305267	651.00	1,794.50
ENGORWA DEB PRI SCHOOL	KCB, KEROKA	1257753460	1,000,000.00	NIL
GOTINYANGO PRIMARY SCHOOL	KCB, KEROKA	1153304635	100,000.50	500,124.50
ICHUNI BOYS DOK PRY	KCB, KEROKA	1224638441	354.50	144.50
ICHUNI GIRLS PRIMARY SCHOOL	KCB, KEROKA	1226212247	117.50	750.00
KEREMA PRIMARY SCHOOL	KCB, KEROKA	1234471361	5,757.00	1,000,000.00
KIAMOKAMA FRIENDS SEC SCH	KCB, KEROKA	1112664173	4,058.00	21,299.50
KJOMITI PRIMARY SCH	KCB, KEROKA	1234192446	4,048.50	1,098,830.00
MOGWEKO SEC SCHOOL	KCB, KEROKA	1234275767	1,035.00	1,299,435.00
NYAGEMI PRIMARY SCHOOL	KCB, KEROKA	1234356937	847.00	608,830.00
NYANKOBA COMMUNITY SCHOOL	KCB, KEROKA	1226207774	501,618.50	137,410.00
NYANKONONI PRIMARY SCHOOL	KCB, KEROKA	1234275236	674.00	999,050.00
NYANTURAGO HIGH SCHOOL	KCB, KEROKA	1224742362	NIL	NIL
RIAISOE DOK PRIMARY SCHOOL	KCB, KEROKA	1175898279	1,078.00	830.00
SOSERA SECONDARY SCHOOL	KCB, KEROKA	1176083988	1,000,311.00	179,311.60

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2018/19</b>	<b>Bank Balance 2017/18</b>
ST.MARKS MOKOROGOINWA SEC	KCB, KEROKA	1234751267	144.00	999,050.00
ST.PETERS CHIRONGE SEC SCH	KCB, KEROKA	1234868865	1,401,179.00	NIL
SUGUTA COG SECONDARY SCHOOL	KCB, KEROKA	1234202697	435.00	1,499,435.00
MOI KISII DEB PRIMARY SCHOOL	KCB, KEROKA	1257569252	1,400.00	NIL
GETACHO DEB PRIMARY	KCB, KEROKA	1257092413	1,400,000.00	NIL
KENYORO DEB PRIMARY	KCB, KEROKA	1259907848	NIL	NIL
MESOCHO SDA PRIMARY	KCB, KEROKA	1258689014	1,000,000.00	NIL
MOCHENGO SDA PRIMARY	KCB, KEROKA	1256832499	NIL	NIL
MUSA NYANDUSI GESICHO SEC SCH	KCB, KEROKA	1257032445	1,400,000.00	NIL
RIAMICHOKI DOK PRIMARY SCH	KCB, KEROKA	1166548066	1,000,829.00	1,329.00
ST.CECILIA RAMASHA SEC	KCB, KEROKA	1105657434	1,077,893.65	9,707.15
IBACHO HIGH SCHOOL	KCB, KEROKA	1255517379	43,925.00	NIL
KIAMOKAMA DEB TOWNSHIP	KCB, KEROKA	1224638077	100,010.00	10.00
MOBAMBA COG PRY SCHOOL	KCB, KEROKA	1224637011	28,594.00	39,720.00
ST.PETERS CHIRONGE SEC SCH	KCB, KEROKA	1234868865	1,401,179.00	NIL
MOSISA SECONDARY SCHOOL	KCB, KEROKA	1258206668	1,000,000.00	NIL
MOREMANI PAG SCHOOL	KCB, KEROKA	1255605278	2,375.00	NIL
<b>Total</b>			<b>12,481,198.15</b>	<b>9,370,275.75</b>

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	1. The Project Management Committee (PMC) Bank Balances were not supported	The figure of Kshs. 16,610,118 was supported by bank statements and certificate of bank balances which were availed to the audit team.	Ronald Ingala Khaggayi - FAM	Resolved	June 2019
	2. Unapproved reallocation of funds	The schools were required to make an application for the reallocation to the committee which has been done and the requests forwarded to the NGCDF Board for approval.  The reclassification of expenditure has been corrected to reflect the correct amount in terms of transfers to government institutions.	Ronald Ingala Khaggayi - FAM	Resolved	June 2019
	3. Project Implementation without Involvement	The above amount was balances owed to contractors from the financial year 2016/2017 which were documented at the	Ronald Ingala Khaggayi - FAM	Resolved	June 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)
	of Project Management Committees	<p>time of hand-over of office from the previous NGCDF committee.</p> <p>The current NGCDF management undertook the payments on the strength of the handover report, a monitoring and evaluation report of the handed over projects and from previous payment records available.</p> <p>Currently, all projects are undertaken by the PMC and funds channelled to specific PMC accounts.</p>			
	4. Budget Performance Analysis	<p>The under absorption by 20% was as a result of late delivery of funds from the NGCDF Board with some balances due to the Nyaribari Masaba NGCDF being received after the closure of the financial year 2017/2018.</p>	Ronald Ingala Khaggayi - FAM	Resolved	June 2019



1. The first part of the document  
 discusses the general principles  
 of the system. It is divided into  
 several sections, each dealing with  
 a different aspect of the problem.  
 The second part of the document  
 contains a detailed description of  
 the system. It includes a list of  
 the components and a description of  
 their functions. The third part of  
 the document contains a description  
 of the system's operation. It  
 includes a list of the steps that  
 must be followed in order to use  
 the system. The fourth part of  
 the document contains a description  
 of the system's maintenance. It  
 includes a list of the tasks that  
 must be performed in order to  
 keep the system in good working  
 order. The fifth part of the  
 document contains a description  
 of the system's safety. It includes  
 a list of the precautions that  
 must be taken in order to avoid  
 accidents. The sixth part of the  
 document contains a description  
 of the system's performance. It  
 includes a list of the factors that  
 affect the system's performance.  
 The seventh part of the document  
 contains a description of the  
 system's cost. It includes a list  
 of the factors that affect the  
 system's cost. The eighth part  
 of the document contains a  
 description of the system's  
 future. It includes a list of the  
 factors that will affect the  
 system's future.