


REPUBLIC OF KENYA



*Enhancing Accountability*

 <b>THE NATIONAL ASSEMBLY</b> PARTICULARS	
<b>REPORT</b> CT 2021	
DAY. <i>Thursday</i>	
TABLED BY:	<i>LoMP.</i>
CLERK-AT THE-TABLE	<i>Maara Wang'iku</i>

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

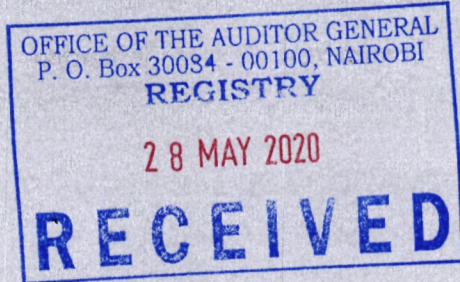
**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – SUNA EAST CONSTITUENCY**

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

THE UNIVERSITY OF CHICAGO  
LIBRARY  
100 EAST EAST  
CHICAGO, ILL. 60607  
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BY: [illegible]  
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*Revised Template 30<sup>th</sup> June 2019*



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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

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

**SUNA EAST CONSTITUENCY**

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**Core Values**

1. Patriotism – we uphold the national pride of all Kenyans through our work
2. Participation of the people- We involve citizens in making decisions about programmes 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 SUNA EAST Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Korir K.Bernard
2.	Sub-County Accountant	Fredrick Moragori
3.	Chairman NGCDFC	Alphonse Ombok
4.	Member NGCDFC	Keneddy Tiengo

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF –SUNA EAST 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) NG-CDF SUNA EAST Constituency Headquarters**

P.O. Box 923-40416 Suna Migori  
NG-CDF Office Building

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**SUNA EAST CONSTITUENCY**  
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**For the year ended June 30, 2019**

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(f) NG-CDF SUNA EAST Constituency Contacts

Telephone: (254) 724669962  
E-mail: [cdfsunaeast@ngcdf.go.ke](mailto:cdfsunaeast@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

(g) NG-CDF SUNA EAST Constituency Bankers

Bank Name:	Cooperative Bank
Branch:	Migori
Account Name:	SUNA East NG-CDF
Account Number:	1120481849500.00
Address:	923 Migori

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

Presented herein please find the SUNA East NG-CDF's annual report and financial statements for the financial year 2018/2019. In the year under review, we are pleased with our overall performance with an increased annual expenditure compared to the previous financial year. We have put systems in place to ensure that there is improved service delivery and value for money which is in line with the constituency's vision and mission statement.

The actual amounts utilised by the constituency in its various expense items was at 61.5% of our annual budget of Kshs. 109,040,875, however the target should be 100% if funds are availed in time during the respective financial year.

**Pie Chart Comparing FY 2018/2019 and FY 2017/2018  
Allocations**

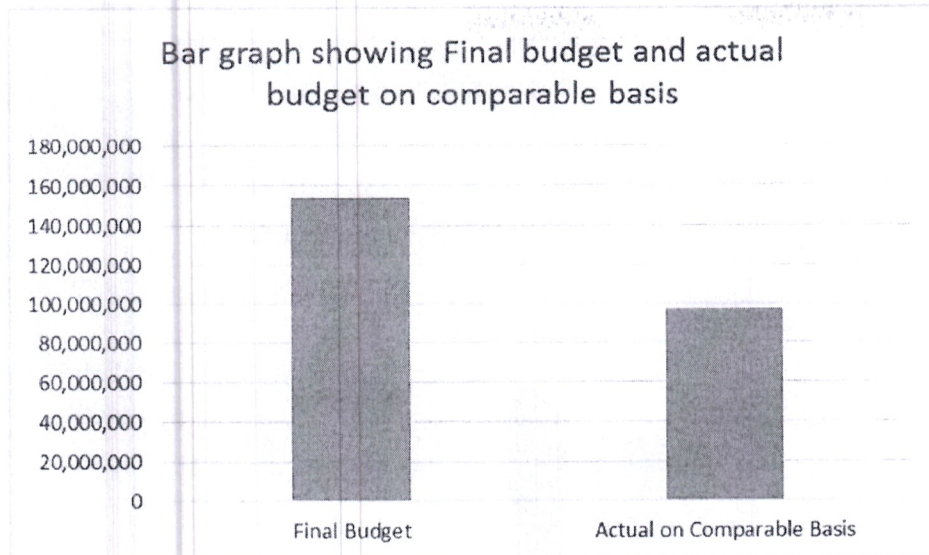


**Note**

**There was an increase in FY 2018/2019 allocation by Kshs. 22,230,530**

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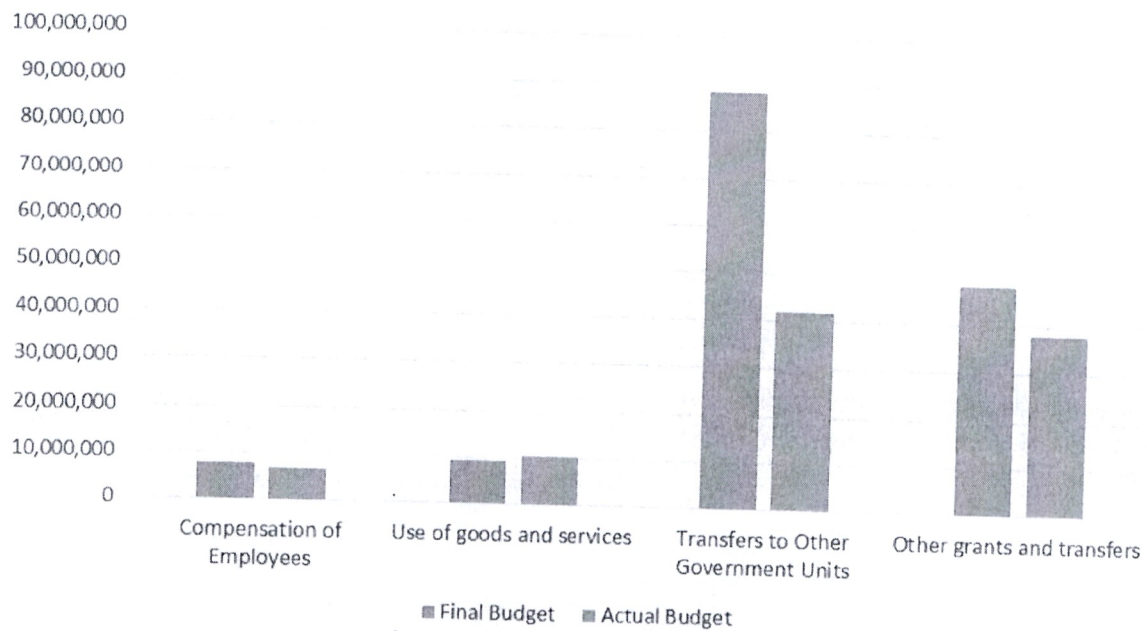
**Note**

The utilization of funds against the final budget is at 60 %, since the constituency has an outstanding disbursement from the NG-CDF Board of Kshs. 55,040,875 for the financial year 2018/2019



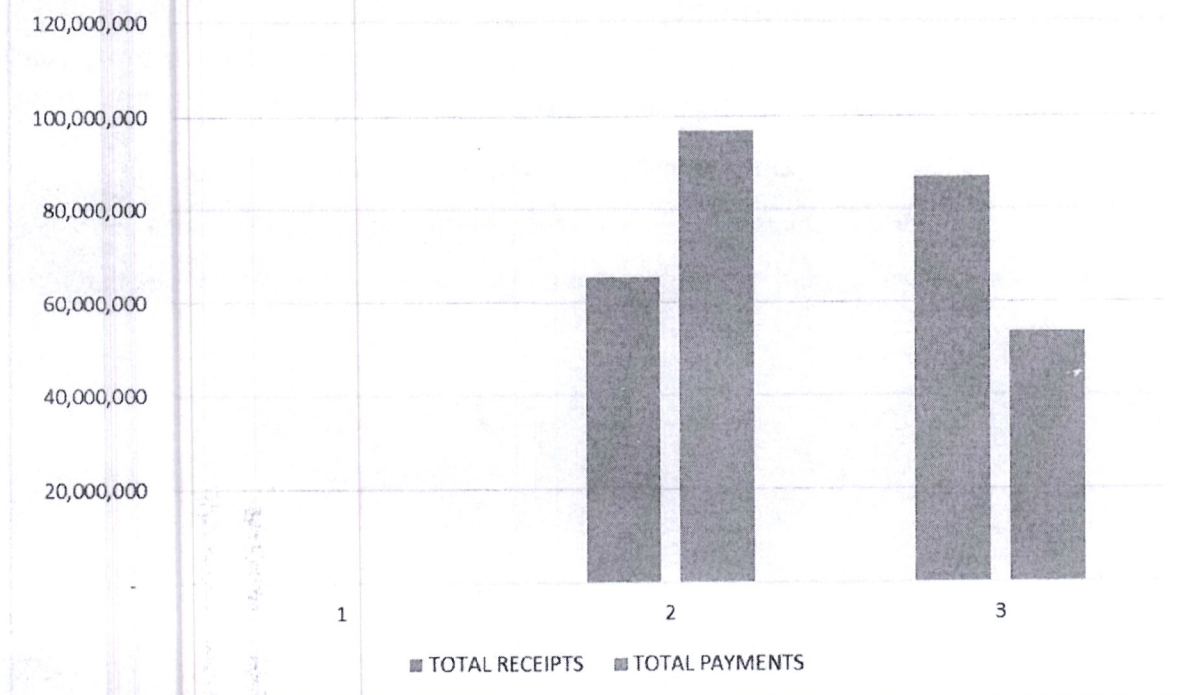
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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Bar graph comparing final and actual budget during Financial year 201819



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Bar graph showing comparison of Receipt and payment for financial year 2018/2019 and 2017/2018



**Note**

This is an indicator of improved funds disbursement to projects in the current financial year 2018/2019 with a surplus of Kshs. 31,590,743 compared to the disbursements in the financial year 2017/2018 which had a deficit of Kshs. 33,204,511

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**Key Achievements for the SUNA East NG-CDF**

- In the education sector, NG-CDF funding of infrastructure in schools has assisted in increasing pupils students enrolment and provided conducive learning environment.
- The NG-CDF bursary has helped retain students from low income families in schools.
- In the security sector, funding of chiefs offices, ACC office, Police station administration police lines have ensured conducive working and living environment and prompt responses to calls on their duties.



Figure 1.Mwache secondary laboratory funded in the financial year 2018/2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
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Figure 2. Sagegi primary five ongoing classrooms to be completed in the financial year 2018/19



Figure 3. Radienya Primary school Administration Block completed in FY 2018/19

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**Figure 4: Andingo kodit two classrooms complete in FY 201819**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**Emerging Issues Related to the NG-CDF**

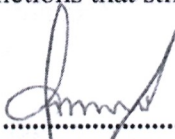
Entrenching NG-CDF in the new constitutional dispensation would go a long way in protecting the fund, since it is facing a lot of legal challenges, hence Members of Parliament should enact legislations which do not contravene the constitution in order to protect the NG-CDF.

**Implementation Challenges and Recommended Way Forward**

- Late disbursement of funds, lead to rise in project costs due to factors like inflation coupled to time value of money and also the public do not get the value of the funds in time, as such the NG-CDF Board should disburse funds to constituencies in time during the financial year
- Public's inability to distinguish national government functions as pertains NG-CDF and devolved functions pertaining to county governments, as such frequent development forums and awareness forums should be held to intuit the public with information concerning the development initiatives and the jurisdiction of the various development partners and stakeholders
- The NG-CDF Act and the constitution limiting the operations of NG-CDF to Education and National security functions, leaving out all the devolved functions that still affect the constituents

**Alphonse Ombok  
Name**

**NG-CDFC Chairman  
Designation**

  
.....  
**Sign.**

30/6/19  
.....  
**Date**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
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**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-SUNA EAST 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.

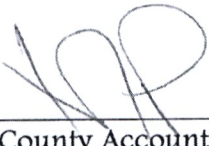
The Accounting Officer in charge of the NGCDF-SUNA EAST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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-SUNA 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-SUNA EAST 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**

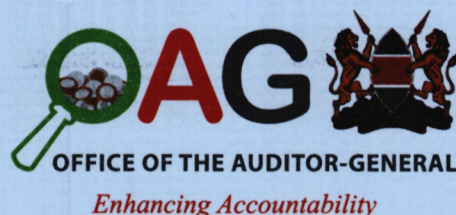
The NGCDF-SUNA EAST Constituency financial statements were approved and signed by the Accounting Officer on 29/9/2019 2019.

  
Fund Account Manager  
Name: Bernard Kiprono Korir

  
Sub-County Accountant  
Name: Fredrick Moragori  
ICPAK Member Number: 14225

# REPUBLIC OF KENYA

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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 - SUNA EAST 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 - Suna East Constituency set out on pages 15 to 40, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Suna East Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### Inaccuracy in the Statement of Assets and Liabilities

The statement of assets and liabilities reflects total financial assets balance of Kshs.1,616,299 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement shows net liabilities at the bottom instead of net financial position of Kshs.1,616,299.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Suna East Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.153,627,228 and Kshs.65,379,310 respectively resulting to an under-funding balance of Kshs.88,247,917 or 57% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.153,627,228 and Kshs.96,970,053 respectively resulting to an under expenditure of Kshs.Kshs.56,657,175 or 37% of the budget.

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

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

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Irregular Engagement of Casuals**

Review of personnel records revealed that during the year 2018/2019, the Management employed twenty (20) contractual staff which is over and above the seven (7) recommended under the National Government Constituencies Development Fund Regulations, 2016.

Consequently, the Management is in breach of the law.

### **2. Irregular Emergency Projects**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.38,087,600. The expenditure includes emergency expenditure balance of Kshs.5,500,000 which was disbursed to two schools: Nyamongo Secondary School – Kshs.1,900,000 for construction of a dormitory and Rabuor Secondary School - Kshs.3,600,000 for construction of classrooms.

However, review of records revealed that the two (2) projects did not meet the emergency criteria as set out in section 8(3) of the National Government Constituencies Development Fund Act, 2015.

Consequently, the validity of the expenditure of Kshs.5,500,000 for the year ended 30 June, 2019 could not be confirmed.

### **3. Unsatisfactory Implementation of Projects**

During the year under review, eight (8) projects with a total cost of Kshs.20,800,000 were physically verified. The projects verification status is as shown in **Appendix I**.

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

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

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

### **Conclusion**

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

## **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

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

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

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

could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**14 September, 2021**

## Appendix I: Unsatisfactory Implementation of Projects

Project Name	Disbursements (Kshs.)	Activity	% Level of Completion	Status
Ting'ana Secondary School	3,000,000	Construction of a laboratory.	50%	-Project not complete (foundation and walls were done to lintel level).
Kwa Hills Primary School	1,800,000	Completion of administration block (flooring, fitting and painting).	90%	- Project not complete -Electrical fitting outstanding. -Currently in use
Ngege Got Kachacha Secondary School	1,700,000	Drilling of a borehole	100%	-Project not yet branded.
Rabour Taya Primary School	9,500,000	Construction of a two (2) stored building with twelve (12) classrooms.		Stalled at the 1 <sup>st</sup> floor slab level and the contractor was not on site.
Rabour Taya Primary School	900,000	Plastering and painting of administration block.	80%	-Project not complete. -Not branded.
Godngeche Secondary School	1,900,000	Construction of overhead tank including power installation.	0%	-Project not started.
Onyalo Secondary School	1,000,000	Construction of a dining hall.	50%	-Project not complete (constructed up to lintel level while doors, windows and plastering not done) -Not branded.
Nyanduong Secondary School	1,000,000	Construction of a dormitory.	40%	-Project not complete (only foundation, pillars and walls done). -Not branded.
<b>Total</b>	<b>20,800,000</b>			

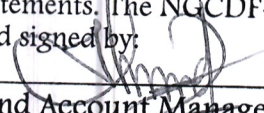


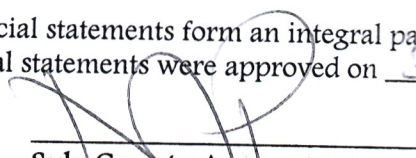
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SUNA EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019	2017-201
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	65,379,310	86,810,344
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>65,379,310</b>	<b>86,810,344</b>
<b>PAYMENTS</b>			
Compensation of employees	4	6,779,865	1,215,808
Use of goods and services	5	10,316,588	8,467,025
Transfers to Other Government Units	6	41,786,000	20,100,000
Other grants and transfers	7	38,087,600	23,823,000
Acquisition of Assets	8	-	-
<b>TOTAL PAYMENTS</b>		<b>96,970,053</b>	<b>53,605,833</b>
<b>SURPLUS/DEFICIT</b>		<b>(31,590,743)</b>	<b>33,204,511</b>

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

  
Fund Account Manager  
Name: Bernard Kiprono Korir


  
Sub-County Accountant  
Name: Fredrick Moragori  
ICPAK Member Number: 14225

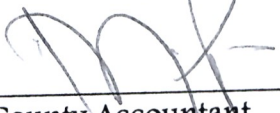
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**SUNA EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018-2019	2017 -
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	1,616,299	33,207,1
Cash Balances (cash at hand)	10B		
Total cash and cash equivalent		1,616,299	33,2
Accounts Receivables-Outstanding Imprests	11		
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,616,299</b>	<b>33,2</b>
<b>Financial Liabilities</b>			
Accounts payables-Retention & Deposits			
<b>NET FINANCIAL ASSETS</b>		<b>1,616,299</b>	<b>33,2</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	33,207,042	2,5
Surplus/Deficit for the year		(31,590,743)	33,20
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>1,616,299</b>	<b>33</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SUNA EAST Constituency financial statements were approved on 19/9/19 and signed by:

  
 Fund Account Manager  
 Name: Bernard Kiprono Korir

  
 Sub-County Accountant  
 Name: Fredrick Moragori  
 ICPAK Member Number: 14225

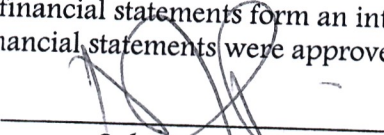
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SUNA EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

		2018-2019	2017 - 2018
Receipts for operating income			
Transfers from CDF Board	1	65,379,310	86,810,344
Other Receipts	3	-	
		65,379,310	86,810,344
Payments for operating expenses			
Compensation of Employees	4	6,779,865	1,215,808
Use of goods and services	5	10,316,588	8,467,025
Transfers to Other Government Units	6	41,786,000	20,100,000
Other grants and transfers	7	38,087,600	23,823,000
Other Payments	9	-	-
		96,970,053	53,605,833
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(31,590,743)	33,204,511
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities			-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		(31,590,743)	33,204,511
Cash and cash equivalent at BEGINNING of the year	13	33,207,042	2,530
Cash and cash equivalent at END of the year		1,616,299	33,207,041

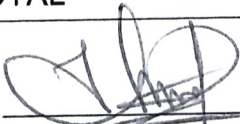
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SUNA EAST Constituency financial statements were approved on 11/9/19 2019 and signed by:

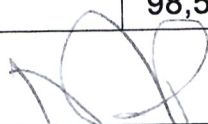
  
Fund Account Manager  
Name: Bernard Kiprono Korir

  
Sub-County Accountant  
Name: Fredrick Moragori  
ICPAK Member Number: 14225

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

TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	1,616,299	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	6,779,865	
	Use of goods and services	10,316,588	
	Transfers to Other Government Units	41,786,000	
	Other grants and transfers	38,087,600	
	Acquisition of Assets	-	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		65,379,310
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		33,207,042
	<b>TOTAL</b>	<b>98,586,352</b>	<b>98,586,352</b>

  
Fund Account Manager  
Name: Bernard Kiprono Korir

  
Sub-County Accountant  
Name: Fredrick Moragori  
ICPAK Member Number: 14225

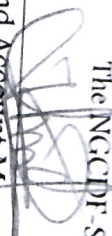
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	44,586,352	153,627,228	65,379,310	88,247,917	42.6%
Proceeds from Sale of Assets		0	0	0	0	
Other Receipts		0	0		0	-
<b>TOTAL</b>	109,040,876	44,586,352	153,627,228	65,379,310	88,247,917	42.6%
<b>PAYMENTS</b>						
Compensation of Employees	4,868,712.00	2,875,571	7,744,283	6,779,865	964,418	87.5%
Use of goods and services	4,944,966.79	4,458,222	9,403,189	10,316,588	-913,399	109.7%
Transfers to Other Government Units	58,050,470.52	30,236,207	88,286,678	41,786,000	46,500,678	47.3%
Other grants and transfers	41,176,726.21	7,016,352	48,193,078	38,087,600	10,105,478	79.0%
Acquisition of Assets		0	0	0	0	
Other Payments			0	0	0	

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

<b>TOTAL</b>	<b>109,040,876</b>	<b>44,586,352</b>	<b>153,627,228</b>	<b>96,970,053</b>	<b>56,657,175</b>	<b>63.1%</b>
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1. The transfers to other government units and other grants and transfers were below 90% in utilization, since the constituency had an outstanding disbursement for the financial year 2018/2019 from the NG-CDF Board of **Kshs. 55,040,875**
2. The over utilization of compensation of employees is brought by the outstanding gratuity for previous financial year 2017/2018 paid in 2018/2019.

The NGCDF-SUNA EAST Constituency financial statements were approved on 30/09/2019 and signed by:  
  
Fund Account Manager  
Name: Bernard Kiprono Korir

Sub-County Accountant  
Name: Fredrick Moragori  
ICPAK Member Number: 14225

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
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	4,868,712.00	2,875,571.00	7,744,283.00	6,779,864.90	964,418.10
1.2 Committee allowances	1,344,339.61	-	1,344,339.61	720,000.00	624,339.61
1.3 Use of goods and services	329,400.92	4,458,222.00	4,787,622.92	4,458,261.90	329,361.02
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,000,000.00	-	1,000,000.00	434,000.00	566,000.00
2.2 Committee allowances	1,500,000.00	-	1,500,000.00	780,000.00	720,000.00
2.3 Use of goods and services	771,226.26	-	771,226.26	555,226.00	216,000.26
<b>3.0 Emergency</b>					
<b>4.0 Bursary and Social Security</b>					
4.2 Secondary Schools	14,825,000.00	251,896.00	15,076,896.00	14,232,000.00	844,896.00
4.3 Tertiary Institutions	12,434,000.00	-	12,434,000.00	8,393,000.00	4,041,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY**  
**Reports and Financial Statements**  
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5.0 Sports	2,066,037.64	345,421.00	2,411,458.64	840,000.00	1,571,458.64	
7.0 Strategic plan	-	3,500,000.00	3,500,000.00	3,369,100.00	130,900.00	
<b>8.0 PRIMARY</b>		700,000.00	700,000.00	-	700,000.00	
8.1 THIDHNA PRIMARY						
8.2 ALARA PRI SCH	600,000.00	500,000.00	1,100,000.00	1,100,000.00	-	
8.3 ANDINGO KODIT PRIMARY	600,000.00	-	600,000.00	600,000.00	-	
8.4 ANJEGO PRIMARY SCHOOL	-	900,000.00	900,000.00	900,000.00	-	
8.5 KAKRAO PRI SCHOOL	-	300,000.00	300,000.00	300,000.00	-	
8.6 KILIMANJARO PRI	-	450,000.00	450,000.00	450,000.00	-	
8.7 KODILA PRI SCH	900,000.00	-	900,000.00	500,000.00	400,000.00	
8.8 KWA HILLS PRI SCHOOL	750,000.00	1,800,000.00	2,550,000.00	2,550,000.00	-	
8.9 MIDOTI PRIMARY SCHOOL	-	300,000.00	300,000.00	300,000.00	-	
8.10 MUHAYA PRI SCHOOL	-	900,000.00	900,000.00	900,000.00	-	
8.11 NGEGE PRIMARY SCH	600,000.00	300,000.00	900,000.00	900,000.00		
8.12 NYASARE PRIMARY SCH	1,200,000.00	-	1,200,000.00	1,200,000.00	-	
8.13 OCHIENG ORWA PRI	-	400,000.00	400,000.00	400,000.00	-	
8.14 OMBO PRIMARY	-	400,000.00	400,000.00	400,000.00	-	



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

8.15 ONYALO PRI	500,000.00	1,100,000.00	400,000.00	400,000.00	-
8.16 OTACHO PRI SCH	1,500,000.00	-	1,500,000.00	1,000,000.00	500,000.00
8.17 PUNDO APUOCHE	-	300,000.00	300,000.00	300,000.00	-
8.18 RABUOR TAYA PRI SCHOOL	16,000,000.00	11,900,000.00	27,900,000.00	10,400,000.00	17,500,000.00
8.19 RADIENYA PRI SCH	800,000.00	-	800,000.00	800,000.00	-
8.20 SILING PRI SCHOOL	-	800,000.00	800,000.00	800,000.00	-
8.21 ST CATHERINE BONDA PRI SCH	800,000.00	-	800,000.00	800,000.00	-
8.22 TINGNA PRIMARY	400,000.00	500,000.00	900,000.00	500,000.00	400,000.00
8.23 VYALO PRIMARY	700,000.00	-	700,000.00	700,000.00	-
8.24 WI-AROT PRI SCH	600,000.00	-	600,000.00	600,000.00	-
8.25 REMO PRIMARY	1,400,000.00	-	1,400,000.00	-	1,400,000.00
8.26 SAGEGI PRIMARY	2,000,000.00	-	2,000,000.00	-	2,000,000.00
8.27 GOD JOPE PRIMARY	500,000.00	-	500,000.00	-	500,000.00
8.28 NYIKENDO PRIMARY	300,000.00	-	300,000.00	-	300,000.00
8.29 NYAKONYA PRIMARY	600,000.00	-	600,000.00	-	600,000.00
8.30 KOKACH PRIMARY	500,000.00	-	500,000.00	-	500,000.00
8.31 WUOTH OGIK	500,000.00	-	-	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY  
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY  
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY

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

PRIMARY				500,000.00	-	-	500,000.00
8.32 KIKOMA PRIMARY	400,000.00			400,000.00	-	-	400,000.00
8.33 MABUBI PRIMARY	1,300,000.00	-		1,300,000.00	-	-	1,300,000.00
8.34 SANGLA PRIMARY	400,000.00	-		400,000.00	-	-	400,000.00
<b>9.0 SECONDARY</b>							
9.1 NYANGO SEC SCHOOL	2,000,000.00	-		2,000,000.00	1,000,000.00	-	1,000,000.00
9.2 NGEGE GOT KACHACHA SEC	4,000,000.00	-		4,000,000.00	1,700,000.00	-	2,300,000.00
9.3 TING'INA SEC SCHOOL	3,500,000.00	-		3,500,000.00	3,000,000.00	-	500,000.00
9.4 NYAMONGO SEC SCH	3,500,000.00	-		3,500,000.00	500,000.00	-	3,000,000.00
9.5 SILLING SECONDARY	-	800,000.00		800,000.00	800,000.00	-	-
9.6 GODNGOCHE SEC	4,000,000.00	1,900,000.00		5,900,000.00	1,900,000.00	-	4,000,000.00
9.7 MWACHE SECONDARY	400,000.00	600,000.00		1,000,000.00	600,000.00	-	400,000.00
9.8 NYADUONG SECONDARY	-	1,000,000.00		1,000,000.00	1,000,000.00	-	-
9.9 WITHARAGA SECONDARY	300,000.00	500,000.00		800,000.00	500,000.00	-	300,000.00
9.10 KIKOMA SECONDARY	-	2,000,000.00		2,000,000.00	2,000,000.00	-	-
9.11 SAGEGI SECONDARY	-	886,206.89		886,206.89	886,000.00	-	206.89
9.12 ONYALO	-	1,000,000.00					

NATIONAL GOVERNMENT CONSILIENCIES DEVELOPMENT FUND (NGCDF) – SUBA EAST CONSILIENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

9.10 KIKOMA SECONDARY	-	2,000,000.00	2,000,000.00	2,000,000.00	-
9.11 SAGEGI SECONDARY	-	886,206.89	886,206.89	886,000.00	206.89
9.12 ONYALO SECONDARY	-	1,000,000.00	1,000,000.00	1,000,000.00	-
9.13 KORWA SECONDARY	400,000.00	-	400,000.00	-	400,000.00
9.14 RADIENYA GIRLS SEC	3,900,000.00	-	3,900,000.00	-	3,900,000.00
9.15 KWA SECONDARY	2,200,470.52	-	2,200,470.52	-	2,200,470.52
<b>10. SECURITY</b>				-	
10.1 THIDNA AP POST	-	450,000.00	450,000.00	450,000.00	-
10.2 SUNA RABUOR CHIEFS AP POST	-	300,000.00	300,000.00	300,000.00	-
10.3 GODJOPE	-	200,000.00	200,000.00	200,000.00	-
10.4 MIKIRIA AP POST	-	400,000.00	400,000.00	400,000.00	-
10.5 RABUOR CHIEFS & AP POST	812,695.12	-	812,695.12	812,600.00	95.12
10.6 PANYAKO CHIEF'S OFFICE	800,000.00	-	800,000.00	800,000.00	-
10.7 SUBA EAST ACC'S OFFICE	4,500,000.00	-	4,500,000.00	4,460,000.00	40,000.00
	109,040,875.07	44,586,282.89	153,627,157.96	<b>96,970,052.80</b>	56,657,105.16

(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)

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

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**IX. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-SUNA EAST 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) –  
SUNA EAST 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SUNA EAST CONSTITUENCY**

**Reports and Financial Statements**

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SUNA EAST CONSTITUENCY**

**Reports and Financial Statements**

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

**SIGNIFICANT ACCOUNTING POLICIES**

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**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. 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.

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

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	Description		2018-2019	2017 - 2018
1330407	Normal Allocation		Kshs	Kshs
	11/7/2018	B047782	11,379,310	
	27/12/2018	B030261	10,000,000	
	11/3/2019	B030464	12,000,000	
	22/02/2019	B006411	8,000,000	
	2/4/2019	B042782	12,000,000	
	10/5/2019	B042923	12,000,000	
	30/1/2018	A855889		5,500,000.00
	7/3/2018	A892835		37,905,172.00
	6/6/2018	A896870		43,405,172.00
	<b>TOTAL</b>		<b>65,379,310</b>	<b>86,810,344.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Receipts from Sale of Buildings	0	0
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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<b>1400000</b>	<b>3 OTHER RECEIPTS</b>		
	<b>Description</b>	<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
1410107	Interest Received		
1410405	Rents		-
1420601	Interest Received		-
1450207	Other Receipts Not Classified Elsewhere (Reversed Cheques)	0.00	-
	Other Receipts ( From closure of previous account)		
	<b>Total</b>	<b>0.00</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**3. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>
Basic wages of contractual employees	6,223,986.90	1,051,076.00
Employer contribution to NSSF	555,878.00	164,732.00
<b>Total</b>	<b>6,779,864.90</b>	<b>1,215,808</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. USE OF GOODS AND SERVICES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	240,000	240,836
Communication and services	120,000	
Domestic travel and subsistence	450,000	
Printing, advertising and information supplies & services	480,000	
Training expenses	2,000,000	90,000
Hospitality supplies and services	120,000	
Other committee expenses	920,000	5,751,975
Committee allowance	720,000	2,291,825
Specialised materials and services	98,000	
Office and general supplies and services	231,488	
Fuel ,oil & lubricants	840,000	
Other operating expenses		92,389
Routine maintenance – vehicles and other transport equipment	350,000	
Routine maintenance – other assets	258,000	
Bank Charges	120,000	
Other operating expense(Strategic plan)	3,369,100.00	
<b>Total</b>	<b>10,316,588.00</b>	<b>8,467,025.40</b>

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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary schools	26,900,000.00	2,900,000
Transfers to Secondary schools	14,886,000.00	17,200,000
Transfers to Tertiary institutions		-
Transfers to Health institutions		-
<b>TOTAL</b>	<b>41,786,000.00</b>	<b>20,100,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	14,232,000.00	10,200,000
Bursary -Tertiary	8,393,000.00	2,523,000
Bursary-University	-	4,400,000
Security	7,422,600.00	
Roads		-
Sports	840,000.00	1,000,000
Environment		-
Emergency Projects (Annex 5)	7,200,000.00	3,000,000
other capital grants and transfer	-	2,700,000
<b>Total</b>	<b>38,087,600.00</b>	<b>23,823,000</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and other Transport Equipment	-	-
Overhaul of Vehicles and other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

<b>Name of Bank, Account No. &amp; currency</b>		<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Account Number</b>	<b>Kshs (30/6/2018)</b>	<b>Kshs (30/6/2017)</b>
<i>Corporative Bank Migori</i>	1120481849500.00	1,616,299.00	33,207,042.00
<b>Total</b>		<b>1,616,299.00</b>	<b>33,207,042</b>

**10B: CASH IN HAND**

	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	0	0
Other Locations ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide cash count certificates for each]*

**11. OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
N/A	N/A	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

**12A. RETENTION**

<b>Supplier/Contractor</b>	<b>PV No.</b>	<b>2018 - 2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Supplier 1		0	0
Supplier 2		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

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**12B. STAFF GRATUITY OUTSTANDING**

	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (1/7/2018)</b>	<b>Kshs (1/7/2017)</b>
Bank accounts		33,207,042.00	2,530
Cash in hand		-	-
Imprest			
<b>Total</b>		<b>33,207,042.00</b>	<b>2,530</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts	0	0
Cash in Hand	0	0
Imprest	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*

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**15. OTHER IMPORTANT DISCLOSURES**

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

		<b>2018-2019</b>	<b>2017 - 2018</b>
			<b>Kshs</b>
<b>Use of goods and service</b>		42,705,988.90	<b>33,528,872</b>
<b>TOTAL</b>			

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

	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Staff Gratuity	0	0
NG-CDFC Staff Salaries	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees		
Use of goods and services	65,259	218,418
Amounts due to other Government entities (see attached list in annex 3)	22,600,000	0.00
Amounts due to other grants and other transfers entities (see attached list in annex 3)	4,820,959.00	18,156,587
<b>Total</b>	<b>64,712,329</b>	<b>59,120,052</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**15.4: PMC ACCOUNT BALANCES (See Annex 4)**

	<b>2018 - 2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC Account Balances (see attached list)	<b>874,547.85</b>	<b>7,562,094</b>
<b>Total</b>	<b>874,547.85</b>	<b>7,562,094</b>

<b>ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER</b>				
<b>Asset class</b>	<b>Historical Cost</b>	<b>Addition During the year</b>		<b>Historical Cost</b>
	<b>(Kshs)</b>		<b>disposal During the year</b>	<b>(Kshs)</b>
	<b>106.21</b>			
Building and Structures	5450000.00			5,450,000.00
Transport equipment	<b>4538169.00</b>	-	-	<b>4,538,169.00</b>
Office equipment, furniture and fittings	<b>7056355.00</b>	-	-	<b>7,056,355.00</b>
ICT Equipment, Software and Other ICT Assets	<b>210000.00</b>	-	-	<b>210,000.00</b>
<b>Total</b>	<b>17254524.00</b>	-	-	<b>17,254,524.00</b>

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**ANNEX 5-EMERGENCY PROJECTS**

<b>S/NO</b>	<b>PROJECT</b>		<b>KSHS.</b>
1.	Nyamongo secondary		1,568,965.00
2.	Rabuor Taya Primary		3,600,000.00
3.	Onyalo Primary		500,000.00
4.	Rabuor Taya Primary		712,200.00
5.	Rabuor Taya Primary		287,800.00
6.	Otacho Primary		200,000.00
	<b>TOTAL</b>		<b>6,868,965.00</b>

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**ANNEX 3 – UNUTILIZED FUND**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2017/18</b>	<b>Comments</b>
Compensation of employees	Payment of staff salaries	964,418.10	Cash book closing balance
Use of goods and service	Office running's and administration	2,455,700.89	Awaiting disbursement
<b>Sub-Total</b>		<b>3,420,118.99</b>	
<b>Amounts due to other Government entities</b>		<b>2,455,700.89</b>	
Emergency	Meeting the emergency needs within the constituency	107,959.00	To gather for emergency fund
Secondary bursary	Payment of bursary to needy students	844,896.00	Awaiting disbursement
Tertiary bursary	Payment of bursary to needy students	4,041,000.00	Awaiting disbursement
Sport		1,571,458.64	Awaiting disbursement
Strategic plan		130,900.00	
<b>PRIMARY PROJECTS</b>			
THIDHNA PRIMARY	Roofing, fitting and plastering of two classrooms	700,000.00	Awaiting disbursement
KODILA PRI SCH	Completion of two classrooms	400,000.00	Awaiting disbursement
ONYALO PRI	Completion of administration block	1,100,000.00	Awaiting disbursement
OTACHO PRI SCH	Completion of administration block	500,000.00	Awaiting disbursement
RABUOR TAYA PRI SCHOOL	Slubbing of first and second floor and roofing of the storey 8 classrooms	17,500,000.00	Awaiting the approval by the board
TINGNA PRIMARY	Completion of two classrooms	400,000.00	Awaiting disbursement
REMO PRIMARY	Construction of two classrooms to completion.	1,400,000.00	Awaiting disbursement

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2017/18</b>	<b>Comments</b>
SAGEGI PRIMARY	Completion of five classrooms	2,000,000.00	Awaiting disbursement
GOD JOPE PRIMARY	Completion of two classrooms	500,000.00	Awaiting disbursement
NYIKENDO PRIMARY	Completion of two classrooms	300,000.00	Awaiting disbursement
NYAKONYA PRIMARY	Completion of two classrooms	600,000.00	Awaiting disbursement
KOKACH PRIMARY	Completion of two classrooms	500,000.00	Awaiting disbursement
WUOTH OGIK PRIMARY	Completion of two classrooms	500,000.00	Awaiting disbursement
KIKOMA PRIMARY	Completion of two classrooms	400,000.00	Awaiting disbursement
MABUBI PRIMARY	Completion of four classrooms	1,300,000.00	Awaiting disbursement
SANGLA PRIMARY	Completion of two classrooms	400,000.00	Awaiting disbursement
<b>SECONDARY PROJECTS</b>			Awaiting disbursement
NYANGO SEC SCHOOL	Completion of two classrooms and laboratory	1,000,000.00	Awaiting disbursement
NGEGE GOT KACHACHA SEC	Borehole, drilling and equipping	2,300,000.00	Awaiting disbursement
TING'NA SEC SCHOOL	Construction of laboratory	500,000.00	Awaiting disbursement
NYAMONGO SEC SCH	Construction of twin staff house	3,000,000.00	Awaiting disbursement
GODNGOCHE SEC	Construction of administration block	4,000,000.00	Awaiting disbursement
MWACHE SECONDARY	Completion of laboratory	400,000.00	Awaiting disbursement
WITHARAGA SECONDARY	Completion of two classrooms	300,000.00	Awaiting disbursement
SAGEGI SECONDARY	Roofing, fitting and painting of a dormitory	206.89	Awaiting disbursement
KORWA SECONDARY	Completion of two classrooms	400,000.00	Awaiting disbursement

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2017/18</b>	<b>Comments</b>
RADIENYA GIRLS SEC	Construction of dinning hall	3,900,000.00	Awaiting disbursement
KWA SECONDARY	Roofing and fitting of twin dorm	2,200,470.52	Awaiting disbursement
<b>SECURITY PROJECTS</b>			
RABUOR CHIEF'S & AP POST	Completion of five units of AP	95.12	Awaiting disbursement
SUBA EAST ACC'S OFFICE	Construction of ACCs office	40,000.00	Awaiting disbursement
<b>GRAND TOTAL</b>		<b>56,657,105.16</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY**

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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

S/NO	ACCOUNT NAME	ACCOUNT NUMBER	BANK	AMOUNT
	<b>PRIMARY SCHOOLS</b>			
1	ANDINGO KODIT PRIMARY SCHOOL	1141204709900	COOP	1,010.25
2	VYALO PRIMARY SCHOOL	1141482214900	COOP	460.50
3	NYASARE PRIMARY SCHOOL	1141056289100	COOP	0.02
4	RABUOR TAYA PRIMARY SCHOOL	1141202649801	COOP	9,207.50
5	ONYALO PRIMARY SCHOOL	1141750159700	COOP	3,525.50
7	ALARA PRIMARY SCHOOL	1141048403500	COOP	1,999.43
8	OTACHO PRIMARY SCHOOL	1141048674800	COOP	4,324.56
9	KWA PRIMARY SCHOOL	1256255742	KCB	1,515.00
10	RADIENYA PRIMARY SCHOOL	1256413682	KCB	2,000.00
11	ST. CATHERINE BONDA PRIMARY SCH	1256293113	KCB	975.00
12	KODILA PRIMARY SCHOOL	1258418312	KCB	1,975.00
13	WI-AROT PRIMARY SCHOOL	1257907166	KCB	1,423.00
14	NGEGE PRIMARY SCHOOL	1257817183	KCB	98,975.00
1	NYANGO SECONDARY SCHOOL	1256388785	KCB	102,395.00
2	NYAMONGO SECONDARY SCHOOL	1141481316001	COOP	7,875.50
4	NGEGE GOT KACHACHA SEC SCH	1141048521001	COOP	198,675.00
5	TING'NA SECONDARY SCHOOL	1141482597800	COOP	1,001,011.25
1	RABUOR CHIEFs& AP POST	1134750144400	COOP	3,672.00

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3	SUBA EAST ACCs OFFICE	1141751217400	COOP	50,375.00
	<b>TOTAL</b>			<b>1,491,394.5</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY**  
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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost	Addition During the year	disposal During the year	Historical Cost
	(Kshs)			(Kshs)
	2017/18			2016-2017
Transport equipment	5,120,464.00	-	-	5,120,464.00
Office equipment, furniture and fittings	432,382.00		-	992,382
ICT Equipment, Software and Other ICT Assets	312,498.00	-	-	312,498.00
<b>TOTAL</b>	<b>5,865,344.00</b>	<b>560,000.00</b>	<b>-</b>	<b>6,425,344</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA EAST CONSTITUENCY**  
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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		YET TO RECEIVE THE CERTIFICATE			