

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 JUL. 2019	DAY TUESDAY
TABLED BY:	MAJORITY LEADER
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PARLIAMENT
OF KENYA
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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
MWEA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**

Revised Template 30th June 2018



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND MWEA
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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



NG-CDF BOARD

National Government Constituencies Development Fund Board
Harambee Cooperative Plaza, 5th Floor
Junction of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100

Nairobi, Kenya
Tel: 020-2230019, 2230027, 2230032 | Cell: 0709894000
Email: info@cdf.go.ke | Website: www.ngcdf.go.ke

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30000 NAIROBI

NG-CDF BOARD/AUDITOR GENERAL/2018/100

28 SEP 2018 SEPTEMBER 28, 2018

RECEIVED

Mr. Edward Oyika, CBS
The Auditor General
P.O Box 31034 - 00100
NAIROBI

Dear Sir,

RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2017/2018 FINANCIAL YEAR

Pursuant to Section 8 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund Act, 2015, we hereby submit the annual report and financial statement for Mwea Constituency for the financial year 2017/2018 for your necessary action.

Yours sincerely

YUSUF MBULONI
As CHIEF EXECUTIVE OFFICER

Vision: Equitable social economic development for all



ISO 9001:2008 Certified

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 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) MWEA
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
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Core Values

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

(b) Key Management

The NGCDF MWEA day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Isaac K. Wamugunda
3.	Sub-County Accountant	Conelius O. Kimori
4.	Chairman NGCDFC	Nicholas Kinyua
5.	Member NGCDFC	Mary J.M. Munene

(d) Fiduciary Oversight Arrangements

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

P.O. Box 99-10303
CDF Building
Mwea East Dcc's Compound
Wang'uru, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
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(f) NGCDF MWEA Constituency Contacts

Telephone: (254) 721552292
E-mail: iwamugunda.ngcdf.go.ke
Website: www.go.ke

(g) NGCDF MWEA Constituency Bankers

1. Equity Bank
Mwea Branch
Account No. 0380262157416

(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)
MWEA CONSTITUENCY
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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

INTRODUCTION

Mwea Constituency consist of two Sub-Counties namely Mwea East and Mwea West. The current population is slightly above 226,000 (Two hundred and twenty six thousand) and a voting population of about 123,000 (one hundred and twenty three thousand) voters. There is a newly created settlement scheme which has attracted more people of diverse backgrounds.

ACHIEVEMENTS:

During the financial year 2017/2018, Mwea Constituency had been able to construct classrooms and ablution blocks in various schools within the constituency. Renovation of classrooms has also been given priority. Within the same year, Mwea NGCDF activated the construction of Mwea Technical Training Institute in order to enhance practical skills to the youths. Thousands of needy students also benefited from bursaries.

EMERGING ISSUES:

There is a dire need by community for some projects which have been devolved. Resources allocated are not enough for the two sub-counties whereby the population is rising each day. Some schools initiated by Mwea NGCDF are lacking enough teachers.



Fig 1. NGCDF Mwea West Subcounty Office

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

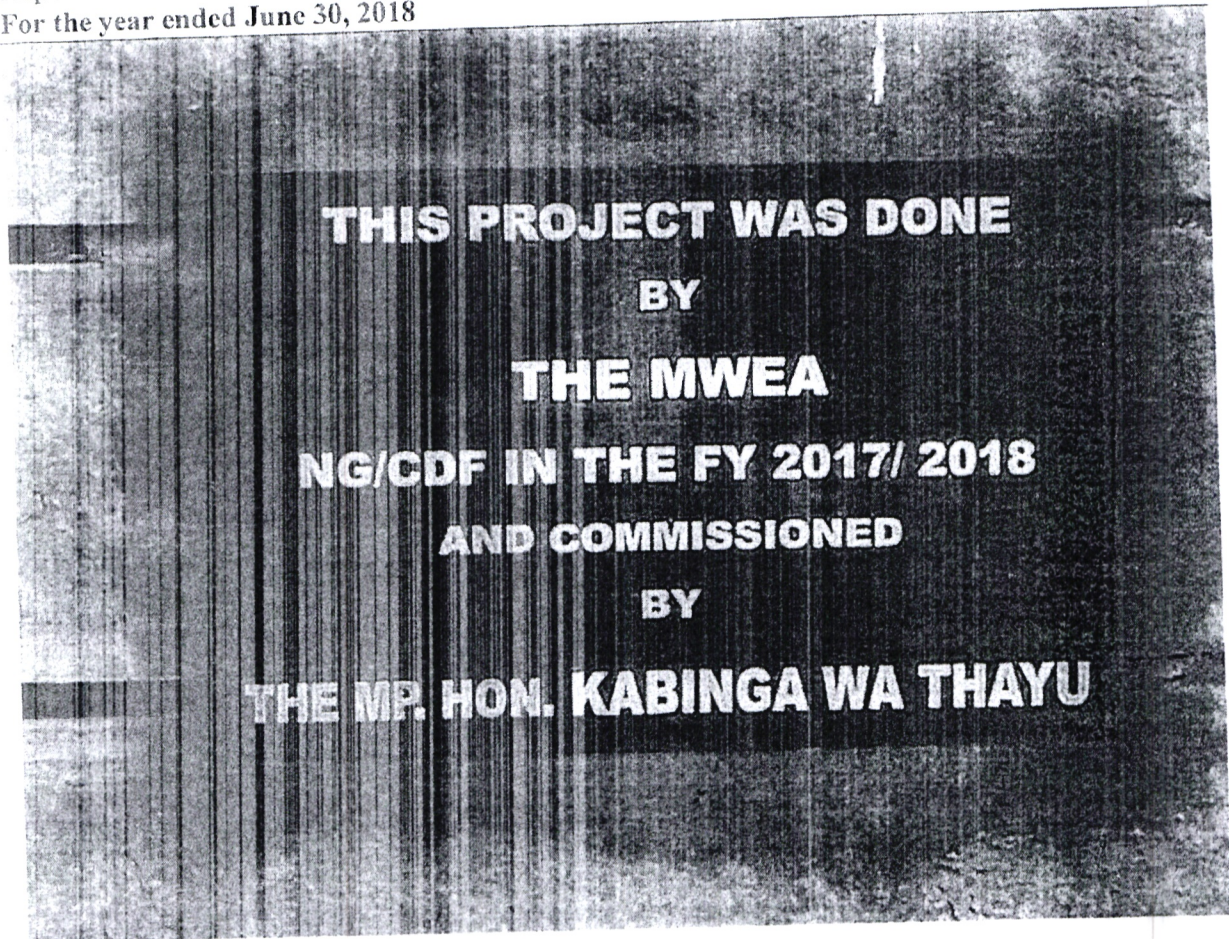


Fig. 2 Nguka Chief's Toilet

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

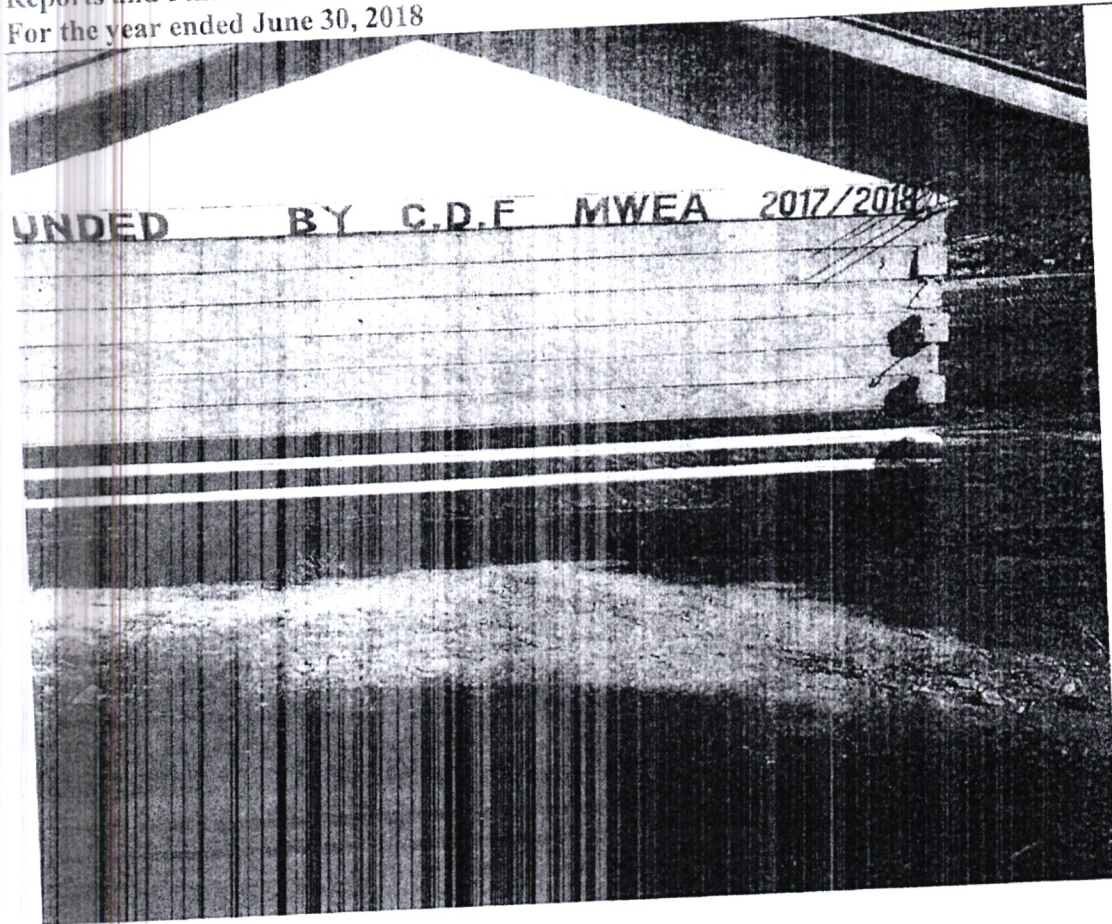


Fig.3: Makutano Chief's office

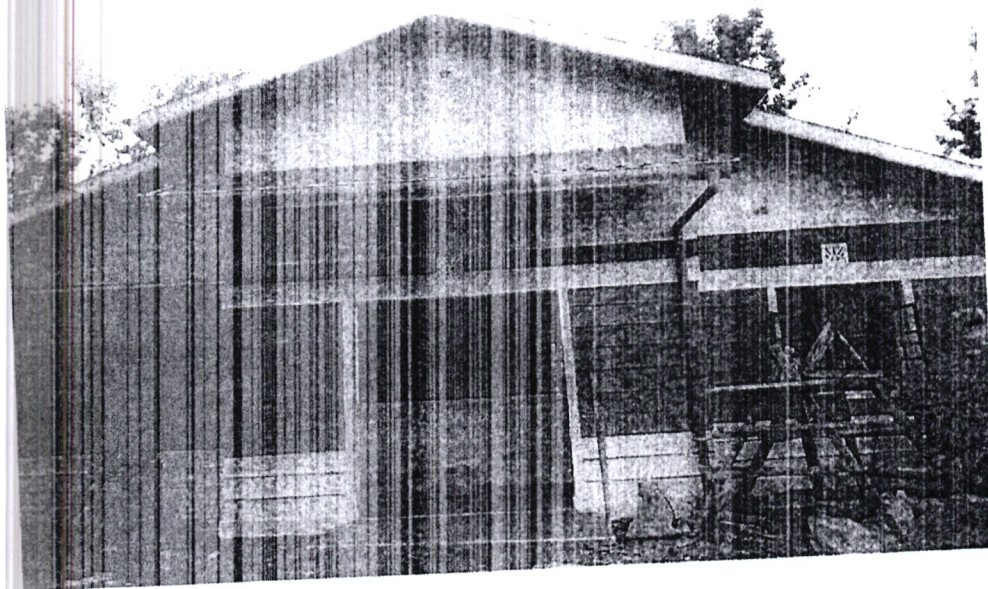


Fig. 4: Kiamaciri Police Post

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
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For the year ended June 30, 2018**

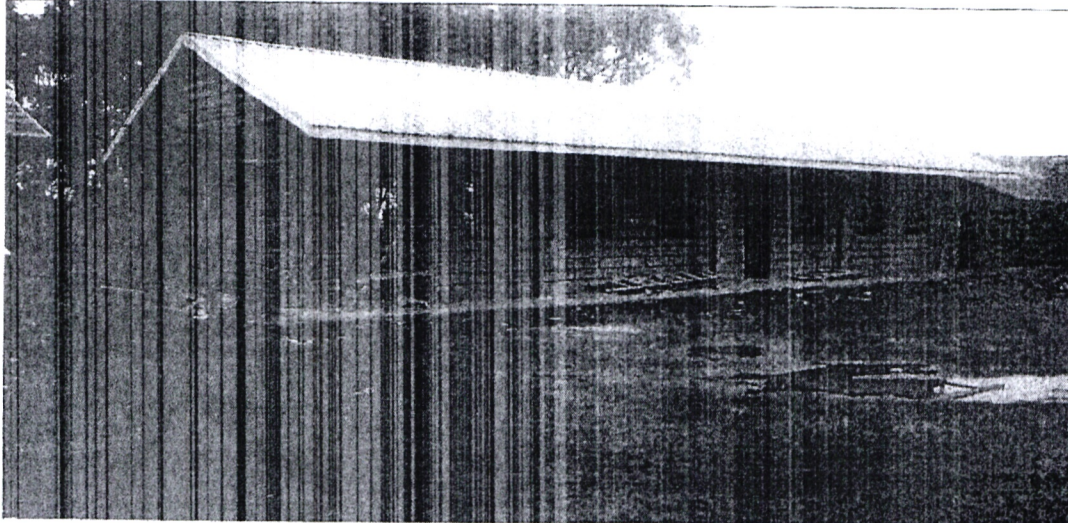
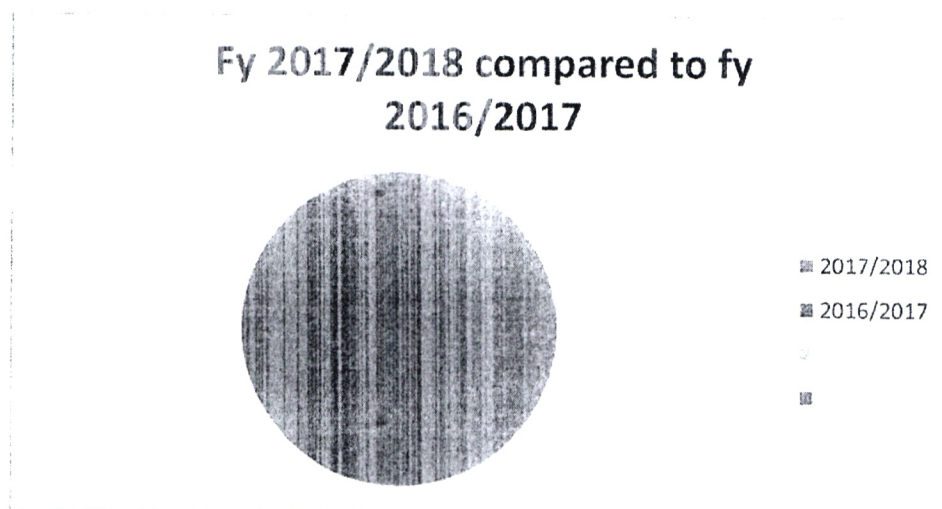


Fig.4: Mutungara primary school ongoing project



IMPLEMENTATION CHALLENGES

There is poor infrastructure barring access of services to residents. There is also lack of adequate water in some parts of Mwea hence challenging contractors as they do construction within the constituency. Some parts are characterized by clay soil hence raising cost of construction due to deep excavations.

Sign

CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

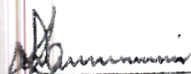
The Accounting Officer in charge of the NGCDF-MWEA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MWEA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-MWEA 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-MWEA 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-MWEA Constituency financial statements were approved and signed by the Accounting Officer on 25th September 2018.



Fund Account Manager
Name: Isaac K. Wamugunda



Sub-County Accountant
Name: Conelius O. Kimori
ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-20-342330
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Website: www.oagkenya.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwea Constituency set out on pages 9 to 41, which comprise the statement of financial assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 National Government Constituencies Development Fund - Mwea Constituency as at 30 June 2018, 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Construction of South Ngariama Temporary Houses

Included in Note 7 to the financial statements under other grants and transfers of Kshs.20,557,207 is an amount of Kshs.4,483,300 for emergency projects, out of which Kshs.800,000 was incurred on construction of temporal houses in south ngariama ward. However, inspection and acceptance minutes for the latter project were not presented for audit review. Consequently, the propriety of the expenditure of Kshs.800,000 could not be confirmed.

2. Summary of Fixed Assets Register

Annex 4 to the financial statements reflects total assets balance of Kshs.31,092,640 as at 30 June 2018. The balance comprised land - Kshs.2,630,000, buildings and structures - Kshs.4,000,000, transport equipment - Kshs.7,740,000, office equipment - Kshs.776,340, ICT equipment - Kshs.918,400, other machinery - Kshs.18,005,000 and intangible assets - of Kshs.22,900. However, asset register reflecting, serial numbers, title deed details, date of purchase, item description and costs of the respective assets

Report of the Auditor-General on the financial statements of National Government Constituencies Development Fund - Mwea Constituency for the year ended 30 June 2018

was not provided for audit verification. Consequently, the completeness and accuracy of the total assets balance of Kshs.31,092,640 as at 30 June 2018 could not be confirmed.

3. Net Financial Position

The statement of financial assets as at 30 June 2018 reflects total financial assets of Kshs.30,681,332 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the net financial position of Kshs.30,681,332 has instead been presented as net liabilities.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Mwea Constituency in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 Qualified Opinion 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

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, except for the matters described in the Basis for Qualified Opinion

section of my report, I confirm that, nothing else 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 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 governance.

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund-Mwea Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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 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 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 Fund's 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:

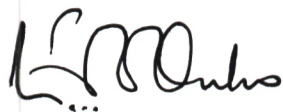
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 going concern 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 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 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 National Government Constituencies Development Fund-Mwea Constituency 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

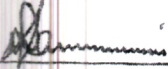
09 May 2019

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

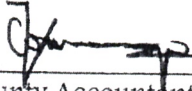
**Reports and Financial Statements
For the year ended June 30, 2018**

IV. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	92,433,587	89,577,657
Proceeds from Sale of Assets	2	00	00
Other Receipts	3	<u>00</u>	<u>152,000</u>
TOTAL RECEIPTS		92,433,587	89,729,657
PAYMENTS			
Compensation of employees	4	2,411,457	2,488,050
Use of goods and services	5	5,503,471	13,784,615
Transfers to Other Government Units	6	37,990,140	83,220,000
Other grants and transfers	7	20,557,207	54,965,785
Acquisition of Assets	8	00	918,900
Other Payments	9	<u>00</u>	<u>00</u>
TOTAL PAYMENTS		66,462,275	155,377,345
SURPLUS/(DEFICIT)		<u>25,971,312</u>	<u>(65,647,688)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWEA Constituency financial statements were approved on 25th September 2018 and signed by:



Fund Account Manager
Name: Isaac K. Wamugunda



Sub-County Accountant
Name: Conelius O. Kimori
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MWEA CONSTITUENCY

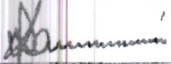
Reports and Financial Statements

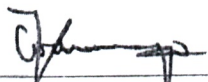
For the year ended June 30, 2018

V. STATEMENT OF FINANCIAL ASSETS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	30,681,332	4,674,020
Cash Balances (cash at hand)	10B	<u>00</u>	<u>00</u>
Cash & Cash Equivalent			
Outstanding Imprests	11	<u>00</u>	<u>00</u>
TOTAL FINANCIAL ASSETS		<u>30,681,332</u>	<u>4,674,020</u>
REPRESENTED BY			
Retention	12	00	00
Fund balance b/fwd 1st July 2017	13	4,710,019.50	70,321,708)
Surplus/Defict for the year		25,971,312	(65,647,688
Prior year adjustments	14	<u>00</u>	<u>00</u>
NET LIABILITIES		<u>30,681,332</u>	<u>4,710,020</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWEA Constituency financial statements were approved on 25th September 2018 and signed by:

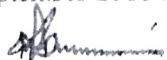

Fund Account Manager
Name: Isaac K. Wamugunda



Sub-County Accountant
Name: Conelius O. Kimori
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

VI. STATEMENT OF CASHFLOW			
		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	92,433,587	89,577,657
Other Receipts	3	00	152,000
		92,433,587	89,729,657
Payments for operating expenses			
Compensation of Employees	4	2,411,457	2,488,050
Use of goods and services	5	5,503,471	13,784,615
Transfers to Other Government Units	6	37,990,140	83,220,000
Other grants and transfers	7	20,557,207	54,965,781
Other Payments	9	00	00
		(66,462,275)	154,458,445
Adjusted for:			
Adjustments during the year	14	00	00
Net cash flow from operating activities		25,971,312	(64,728,788)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	00	00
Acquisition of Assets	9	00	918,900
Net cash flows from Investing Activities		00	918,900
NET INCREASE IN CASH AND CASH EQUIVALENT		25,971,312	(65,647,688)
Cash and cash equivalent at BEGINNING of the year	13	4,710,020	70,357,708
Cash and cash equivalent at END of the year		<u>30,681,332</u>	<u>4,710,020</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWEA Constituency financial statements were approved on 25th September 2018 and signed by:


Fund Account Manager
Name: Isaac K. Wamugunda


Sub-County Accountant
Name: Conelius O. Kimori
ICPAK Member Number:

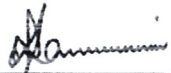
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Transfers from NGCDF Board	86,810,345	65,117,746	151,928,091	97,143,607	54,784,484	63.9%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL	86,810,345	65,117,746	151,928,091	97,143,607	54,784,484	63.9%
PAYMENTS						
Compensation of Employees	2,450,720	2,585,119	5,035,839	2,411,457	2,624,382	47.9%
Use of goods and services	5,362,211	3,513,322	8,875,533	5,503,471	3,372,062	62.0%
Transfers to Other Government Units	54,324,054	52,934,140	107,258,194	37,990,140	69,268,054	35.4%
Other grants and transfers	14,996,333	3,668,965	18,665,298	20,557,207	(1,891,909)	110.1%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	9,677,027	2,416,200	12,093,227	00	12,093,227	0.0%
TOTALS	86,810,345	65,117,746	151,928,091	66,462,275	85,465,816	43.7%

- (a) *On receipts, the total receipts from the board is 63.9% which is due to an additional eleven million fund which was planned for after supplementary budget. this was also occasioned by non-approval of the whole original budget. Out of the Kshs. 86,810,345, (Eight Six Million, Eight Hundred and Ten Thousand, Three Hundred and Forty Five) which was the original budget, Kshs. 8,000,000 (Eight Million Kenya Shillings) was not approved.*
- (b)
- i. *On Compensation of Employees, the Employee budget had an additional funds allocated from the additional supplementary and from the previous year balances.*
 - ii. *On use of goods and services 62%, there was an adjustment for the original budget higher than the expenditure.*
 - iii. *On transfer to other Government Units, 35.4% was utilized and 64.6% unutilized due to the additional funds from the board and the prequalification of contractors process was underway at the end of the financial year 2017/2018.*
 - iv. *On Other grants and transfers, there was a spill over of emergency projects from previous years.*
 - v. *Other payments include projects such as strategic plan and ICT hubs which their monies had not been received from the board by the end of the financial year hence 0% utilization.*

To explain whether the differences between the original and final budget are as a result of reallocations within the budget or other causes as per IFAS 1.9.23.) The actuals are comparable basis in the Summary Statement of Appropriations: Recurrent and Developmental Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-MWEA Constituency financial statements were approved on 25th September 2018 and signed by:



Fund Account Manager
Name: Isaac K. Wamugunda



Sub-County Accountant
Name: Conelius O. Kimori
ICPAK Member Number:

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

Reports and Financial Statements

For the year ended June 30, 2018

VIII. 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-MWEA 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) –
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Funds

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

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

**Reports and Financial Statements
For the year ended June 30, 2018**

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO.A855238	1		48,629,371
AIE NO.A829946	2		4,094,828
AIE NO.A855517	3		17,734,904
AIE NO.A855746	4		19,118,554
AIE NO. A855952	1	5,500,000	
AIE NO. A892613	2	40,648,276	
AIE NO. A892679	3	8,380,139	
AIE NO. A806772	4	37,905,172	
TOTAL		92,433,587	89,577,657

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings	00	
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Total	00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO.A855238	1		48,629,371
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AIE NO. A892613	2	40,648,276	
AIE NO. A892679	3	8,380,139	
AIE NO. A806772	4	37,905,172	
TOTAL		92,433,587	89,577,657

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings	00	
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Total	00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	3,467,500	7,308,105
Utilities, supplies and services	90,032	27,004
Communication, supplies and services	34,000	00
Domestic travel and subsistence	520,800	115,200
Printing, advertising and information supplies & services	00	00
Rentals of produced assets	00	00
Training expenses	00	1,927,400
Hospitality supplies and services	00	340000
Insurance costs	00	699,276
Specialized materials and services	00	00
Office and general supplies and services	240,139	1,071,802
Other operating expenses	850,000	2,158,328
Routine maintenance – vehicles and other transport equipment	301,000	137,500
Routine maintenance – other assets	00	00
Total	<u>5,503,471</u>	<u>13,784,615</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities	00	00
Transfers to primary schools (see attached list)	29,330,140	35,760,000
Transfers to secondary schools (see attached list)	8,660,000	42,460,000
Transfers to tertiary institutions (see attached list)	00	5,000,000
Transfers to health institutions (see attached list)	00	00
TOTAL	37,990,140	83,220,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,445,334	13,291,000
Bursary – tertiary institutions (see attached list)	6,054,573	20,334,770
Bursary – special schools (see attached list)	00	00
Mock & CAT (see attached list)	00	00
Security projects (see attached list)	3,074,000	2,700,000
Sports projects (see attached list)	400,000	00
Environment projects (see attached list)	100,000	00
Emergency projects (see attached list)	4,483,300	9,340,011
Other Capital Grants and Transfers	00	9,300,000
Total	20,557,207	54,965,781

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	00	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	298,900
Purchase of Specialised Plant, Equipment and Machinery	00	620,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
Total	00	918,900

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	00	00
ICT Hub	00	00
TIVET	00	00
	00	00

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

**Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Equity Bank, Account No. 0380262157416</i>	30,681,332	4,710,020
Total	30,681,332	4,710,020
10B: CASH IN HAND		
Location 1	00	00
Total	30,681,332	4,710,020
<i>[Provide cash count certificates for each]</i>		

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

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	00	00	00
<i>Total</i>				00

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

12 RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1	00	00
Total	00	00

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	4,710,020	70,357,708
Cash in hand	00	00
Imprest	00	00
Total	4,710,020	70,357,708

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018
NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	00	00
Cash in hand	00	00
Imprest	00	00
	<hr/>	<hr/>
Total	00	00

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	<hr/>	<hr/>
	00	00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff gratuity	00	00
Staff salaries	00	00
	<hr/>	<hr/>
	00	000

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	00	00
Use of goods and services	00	00
Amounts due to other Government entities (see attached list)	00	00
Amounts due to other grants and other transfers (see attached list)	00	00
Acquisition of assets	00	00
Others (<i>specify</i>)	00	00
	<hr/>	<hr/>
	00	00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MWEA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
Kinyaga sec school		653,355
Miatuini pri sch		850
Urumandi secondary		16,400
Gold pri sch		1,460
Itangi pri sch		670
Kiandegwa mixed sec		393
Ikurungu pri		230
Mugamba ciura sec		00
Mumbuini pri		2,085
Nyaikungu sec sch		4,577
Gathigiini pri sch		890

NATIONAL GOVERNMENT ENTITY - (Insert actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018 d=a-c	Outstanding Balance 2017	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

(Insert actual name of the entity)
NATIONAL GOVERNMENT ENTITY -
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
		Sub-Total					
Middle Management							
4.							
5.							
6.							
		Sub-Total					
Unionisable Employees							
7.							
8.							
9.							
		Sub-Total					
Others (specify)							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					

NATIONAL GOVERNMENT ENTITY - (Insert actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Outstanding Balance Previous Years	Comments
Compensation of employees		500,735	365	0	
Use of goods & services		1,131,000	414	500,000	
Amounts due to other Government entities		17,420,000	1,300,000	0	
Committee Expenses		271,211	73,800	1,000,000	
	Sub-Total	19,322,946	1,374,579	1,300,000	
Amounts due to other grants and other transfers		3,431,185	3,037,465	774,588	
	Sub-Total	3,431,185	3,037,465	774,588	
Acquisition of assets		00	00	00	
Others (<i>Environment & Sports</i>)		1,088,569	00	00	
AIA (Sale of Tenders)			152,000		
	Sub-Total	1,088,569	152,000	00	
	Grand Total	23,842,700	4,564,044	2,274,588	

NATIONAL GOVERNMENT ENTITY - (Specify actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	2,630,000	0	0	2,630,000
Buildings and structures	4,000,000	0	0	4,000,000
Transport equipment	7,740,000	0	0	7,740,000
Office equipment, furniture and fittings	776,340	0	0	776,340
ICT Equipment, Software and Other ICT Assets	918,400	0	0	918,400
Other Machinery and Equipment	18,005,000	0	0	18,005,000
Heritage and cultural assets	N/A			N/A
Intangible assets	22,900	0	0	22,900
Total	31,092,640	0	0	31,092,640

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Kinyaga secondary	Equity	0420196436652	650,000	3355
Miatuini pri school	Equity	0380266549102	850	00
Urumandi sec	Equity	0380262724335	1460	00
Gold pri sch	Equity	0380268382448	670	00
Itangi pri sch	Equity	0380268378348	393	00
Kiandegwa secondary	Equity	0380271613348	230	00
Ikurungu pri	Equity	0380268366816	2940	00
Mugambaciura secondary	Equity	0380267763903	2085	00
Nyaikungu sec	Equity	0420299836946	4578	00
Gathigiini	Equity	0380276831424	890	00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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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)
	Fixed asset register	To provide supporting document for assets	FAM	RESOLVED	2 DAYS
	Underutilization of budget	Management to explain low utilization	FAM	RESOLVED	5DAYS