

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
THIKA TOWN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
THIKA TOWN 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)



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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – IHIKA
TOWN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

**I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

The NGCDF GILGIL 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	Joan Koech
3.	Sub-County Accountant	Peter Kamau
4.	Chairman NGCDFC	Wilson N. Huruko
5.	Member NGCDFC	Sylvia Thuo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF –Thika Town 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 Thika Town Constituency Offices

P.O. Box 461-01000
Thika
Section 9 Avenue
Near Thika Nursing home.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY
Reports and Financial Statements
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(f) NGCDF Thika Town Constituency Contacts

Telephone: (254) 728969920

E-mail: ngcdfthikatown.go.ke

Website: www.thikatown.go.ke

(g) NGCDF Thika Town Constituency Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Equity Bank

Thika Branch

A/C No: 0090261620323

(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

I. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

It is my pleasure to present Thika Town Constituency 2017/2018 financial report on behalf of the committee and all the stakeholders.

During the financial year, Thika Town NG-CDF received a total of 71,853,447. This allocation consisting of 28,448,275.10 which was the unreceived balances from the board in the year 2016/2017 and 43,405,172 which was the constituencies allocated funds in the financial year 2017/2018.

The funding of the 2016/2017 was disbursed in March 2018 to various projects that had earlier been approved by the board in the proposal for that year. This being 8 Primary schools and 2 secondary schools' projects.

The money for the f/y 2017/2018 received was then



The chairman NG-CDFC

disbursed to the various institutions that are eligible for funding whose projects were voted by the public as needy and some fund set aside for administrative expenses, monitoring and evaluation, sports, environment and bursary to tertiary institutions, secondary schools and special schools as shown below.

S/NO	PROJECT SECTOR	AMOUNT
1	Primary schools	4,500,000
2	Secondary School	2,000,000
3	Administration and M/E	6,087,650
4	Emergency	3,100,000
5	Sports and environment	1,000,000
6	Bursary	20,760,500
	Total	43,405,172

During the year, the amount of the emergency vote was 4,568,965.52 but the committee allocated sh 3,100,000 with the 1st disbursement. 1,500,000 was spent to fund Munyu Primary school to

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY

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construct pupil's latrine since the current one was in dire need of the facility.

Achievements.

Thika Town constituency strives to improve the lively hoods of the constituents by delivering services that are value for money. With the support of different stakeholders, the NG-CDFC office has conducted programs that provide income to the vulnerable person's i.e the youth and women in the constituency. These programs include the Egg Monday which aims at ensuring that primary school pupils attend schools thus improving their grades. In the long run, this will improve the transition rate to secondary schools.

- Bursary.

In the financial year, Bursary disbursed supported close to 5,000 Thika town constituency students. This impressive record ensures that students reduce the absenteeism n schools due to lack of school fees. The whole bursary fund issuance was prudently done from application, vetting and finally awarding of the fund to needy students.

- Projects

The NG-CDFC organized visits to all the schools and security institutions in the constituency to undertake the need assessment before any proposal is tabled by the institutions for committee's consideration. This helped the committee to keep track of all the projects that will be undertaken in the constituency.

The committee also was able to organize an induction training to bring all the members on board to train them on what is expected of them in terms of their core mandate and that of the stakeholders. Besides the induction, some members have had training to get exposure in some of national and regional workshops.

Challenges and way forward.

The office strives to achieve its targets, however there are inherent challenges that are faced during project implementation. These are; Overwhelming bursary requests, unrealistic demand by the public who think that the NG-CDF fund can fund for their health and other individual financial needs and businesses. Delay of fund disbursement by the NG-CDF Board particularly meant for bursary for first term creating a lot of pressure in the office.

The recommended way forward to the above challenges include; allocation of bursary fund should be improved so as to cater for more beneficiaries in the constituency,

Civic education should be improved to educate the public on the roles of the NG-CDF fund which should be done continuously and promptly to the individuals, Bursary fund if possible should be

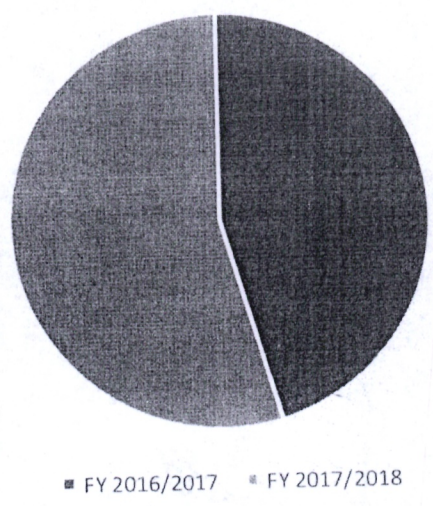
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) - THREE TOWN CONSTITUENCY
Reports and Financial Statements
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released at the beginning of the year when this money is desperately needed by those needy students joining secondary school.

Comparative Graphs and charts financial year 2016/2017 and 2017/2018.

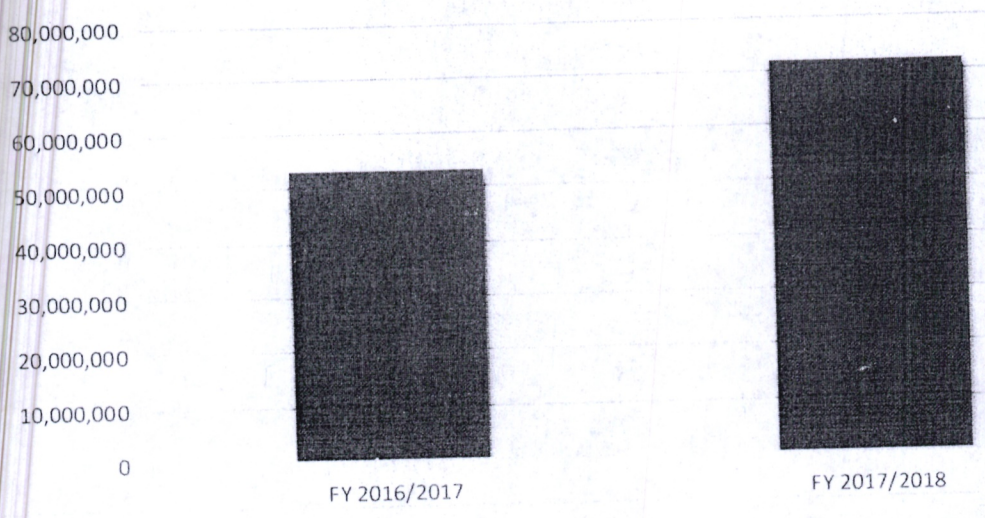
1. Fund allocation in the two financial years.

Fund allocation for FY 2016/2017 compared to FY 2017/2018



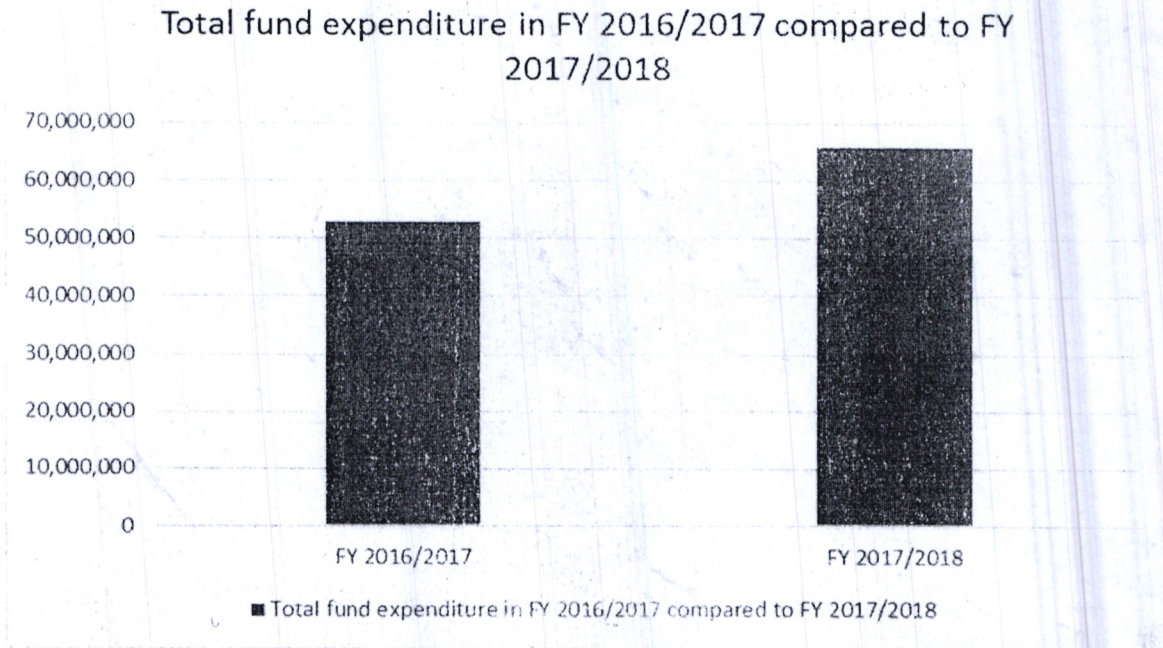
2. Total amount of fund received during the two years.

Total amount received in FY 2016/2017 compared to FY 2017/2018



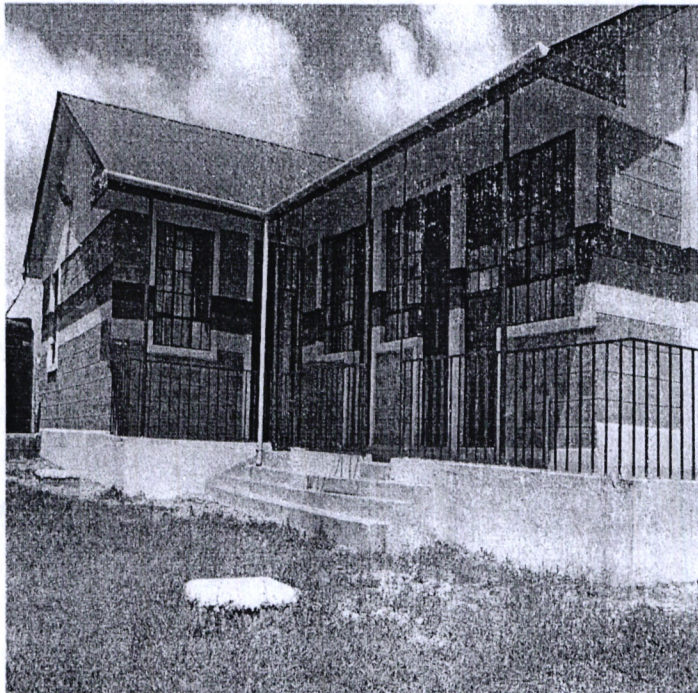
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY
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3. Total expenditure in the two financial years.

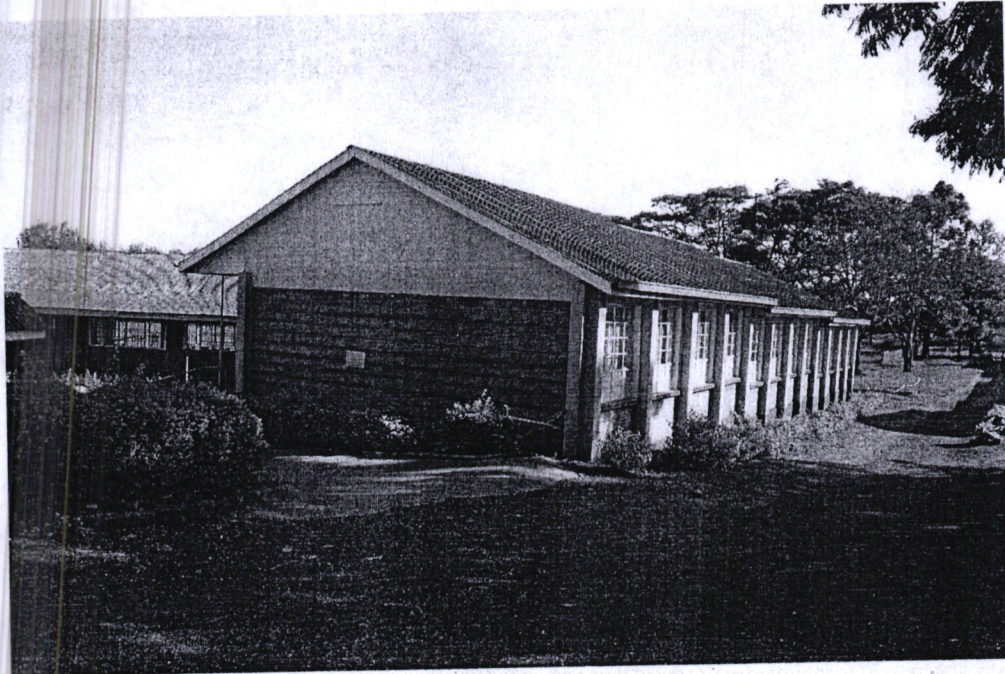


Development projects.

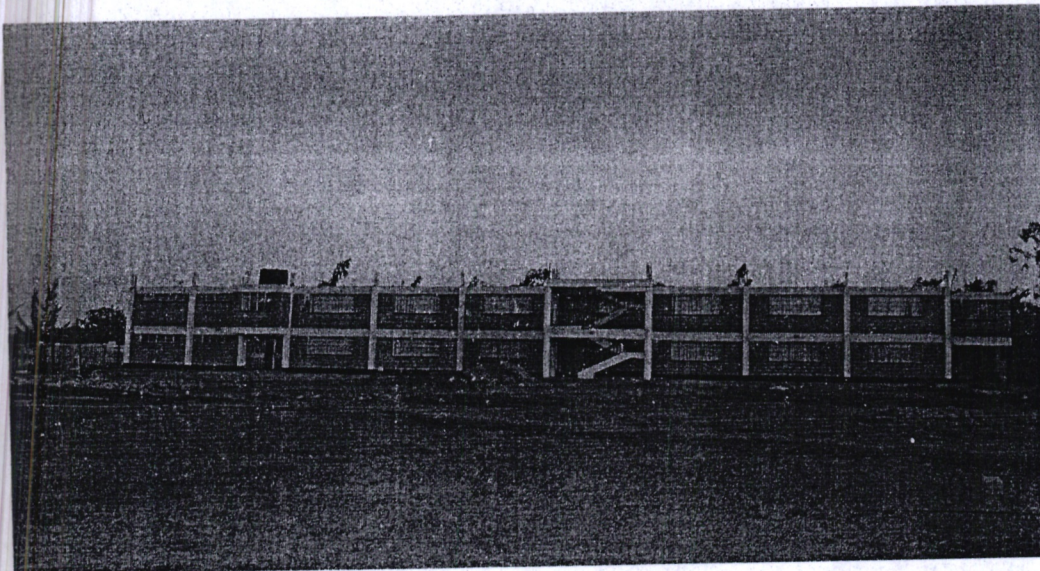
1. Ngoliba police station



2. Three classroom block at Chania girls



3. Thika Girls Karibiribi – Ongoing construction of dormitory block.



I hope this document keeps you updated on the constituency activities during F/Y 2017/2018.
Thank you.

**WILSON N. HURUKO.
CHAIRMAN NG-CDF COMMITTEE**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY

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

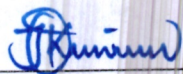
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA
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the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Thika Town Constituency financial statements were approved and signed by the Accounting Officer on 27/9 2018.



Fund Account Manager

Name: Joan Koech



Sub-County Accountant

Name: Peter Kamau

ICPAK Member Number: 214903

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REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Thika Town Constituency set out on pages 14 to 41, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Thika Town 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Thika Town 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 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. I have determined that there are no key audit matters to communicate in my report.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Thika Town Constituency for the year ended 30 June 2018

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 controls 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 - Thika Town Constituency to sustain services, disclosing and 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 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 sustaining 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 National Government Constituencies Development Fund-Thika Town 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

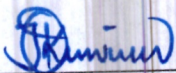
16 May 2019

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TOWN CONSTITUENCY
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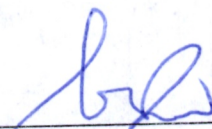
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	71,853,447	53,101,630
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	387,000	36,000
TOTAL RECEIPTS		72,240,447	53,137,630
PAYMENTS			
Compensation of employees	4	1,443,522	1,686,470
Use of goods and services	5	6,354,123	8,086,061
Transfers to Other Government Units	6	34,948,275	37,575,604
Other grants and transfers	7	23,260,500	58,610,144
Acquisition of Assets	8	0	0
Other Payments	9	0	0
TOTAL PAYMENTS		66,006,420	105,958,279
SURPLUS/DEFICIT		6,234,027	(52,820,649)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Thika Town Constituency financial statements were approved on 27/9 2018 and signed by:



Fund Account Manager
 Name: Joan Koech



Sub-County Accountant
 Name: Peter Kamau R/4903

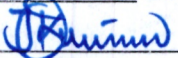
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY
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ICPAK Member Number:

IV. STATEMENT OF ASSETS AND LIABILITIES

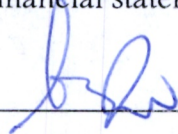
	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,916,591	5,682,564
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		11,916,591	5,682,564
Accounts Receivables Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		11,916,591	5,682,564
FINANCIAL LIABILITIES			
Accounts Payables Retention	12		
Net Financial Position		<u>11,916,591</u>	<u>5,682,564</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	5,682,564	58,503,213
Surplus/Deficit for the year		6,234,027	(52,820,649)
Prior year adjustments	14	0	0
NET FINANCIAL POSITION		11,916,591	5,682,564

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Thika Town Constituency financial statements were approved on 29/9 2018 and signed by:



Fund Account Manager

Name: Joan Koech



Sub-County Accountant

Name: Peter Kamau

ICPAK Member Number:

214903

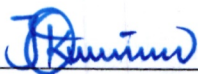
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) - TANDA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF CASHFLOW

		2017-2018	2016-2017
Receipts for operating income			
Transfers from CDF Board	1	71,853,447	53,101,630
Other Receipts	3	387,000	36,000
		72,240,447	53,137,630
Payments for operating expenses			
Compensation of Employees	4	1,443,522	1,686,470
Use of goods and services	5	6,354,123	8,086,061
Transfers to Other Government Units	6	34,948,275	37,575,604
Other grants and transfers	7	23,260,500	58,610,144
Other Payments	9	0	0
		66,006,420	105,958,279
Adjusted for:			
Adjustments during the year	14	0	0
Net cash flow from operating activities		6,234,027	(52,820,649)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	5,682,564	58,503,213
Cash and cash equivalent at END of the year		11,916,591	5,682,564

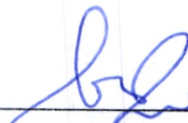
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA
TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Thika Town Constituency financial statements were approved on 27/9 2018 and signed by:



Fund Account Manager

Name: Joan Koech



Sub-County Accountant

Name: Peter Kamau

ICPAK Member Number:

21493

Reports and Financial Statements

For the year ended June 30, 2018

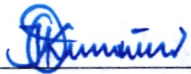
I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 CDF Board	86,810,345	48,010,149	134,820,494	77,536,011	57,284,483	57.5%
Proceeds from Sale of Assets			0			
Other Receipts		0	0	387,000	(387,000)	
TOTAL RECEIPTS	86,810,345	48,010,149	134,820,494	77,923,011	56,897,483	57.8%
PAYMENTS			0			
Compensation of Employees	2,508,621	1,685,175	4,193,795	1,443,522	2,750,273	34.4%
Use of goods and services	5,304,311	4,696,108	10,000,419	6,354,123	3,646,296	63.5%
Transfers to Other Government Units	41,400,000	38,345,970	79,745,970	34,948,275	44,797,695	43.8%
Other grants and transfers	32,743,964	2,297,832	35,041,796	23,260,500	11,781,296	66.4%
Acquisition of Assets	0	0	0	0	0	
Other Payments	4,853,449	985,064	5,838,514	0	5,838,514	0.0%
TOTAL	86,810,345	48,010,149	134,820,494	66,006,420	68,814,073	49.0%

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

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
 - i. Only 57% of the allocated amount was received by the end of the financial year thus translating to underutilization of funds in all the budgeted items
 - ii. The changes between the original budget and the final budget is a result of additional allocation of 11,379,310 and balance brought forward of 36,630,839 (revenue from sale of tenders in 2016/2017)

The NGCDF-Thika Town Constituency financial statements were approved on 27/9 2018 and signed by:



Fund Account Manager
Name: Joan Koech



Sub-County Accountant
Name: Peter Kamau
ICPAK Member Number: 214903

VI. 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-Thika Town 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.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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

SIGNIFICANT ACCOUNTING POLICIES

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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN 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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

I. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
	AIE NO. A839514		4,094,828
Normal Allocation	AIE NO. A839576		2,153,353
	AIE NO. A855101		36,853,449
	AIE NO. A839702		10,000,000
	AIE NO. A892522	5,500,000	
	AIE NO. A892724	28,448,275	
	AIE NO. A892978	37,905,172	
Conditional grants			0
			0
Receipt from other Constituency			0
TOTAL		71,853,447	53,101,630

2. PROCEEDS FROM SALE OF ASSETS

Description	2017-2018	2016-2017
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from the Sale of Office and General Equipment	0	0
TOTAL	0	

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Sale of Tender Documents	387,000	36,000
Other Receipts Not Classified Elsewhere (specify)	0	0
TOTAL	387,000	36,000

4. COMPENSATION OF EMPLOYEES

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,402,172	979,700
Basic wages of casual labour	0	0
Personal allowances paid as part of salary	0	0
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	28,950	0
Employer contribution to NSSF	12,400	0
Gratuity of contractual employees	0	706,770
TOTAL	1,443,522	1,686,470

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	764,374	501,120
Electricity	0	0
Water & sewerage charges	17,311	0
Office rent		749,000
Communication, supplies and services	4,000	76,320
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	200,000	280,670
Rentals of produced assets		0
Training expenses	0	0
Hospitality supplies and services	0	0
Other committee expenses	1,367,130	2,714,200
Committee allowance	1,693,000	1,787,000
Insurance costs	160,780	217,954
Specialised materials and services	0	0
Office and general supplies and services	1,505,917	1,461,789
Fuel , oil & lubricants	0	180,000
Other operating expenses	509,916	0
Bank service commission and charges	81,485	0
Security operations	0	0
Routine maintenance - vehicles and other transport equipment	50,210	118,008
Routine maintenanceO other assets	0	0
TOTAL	6,354,123	8,086,061

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – IHIKA TOWN 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 Primary schools	26,948,275	12,390,326
Transfers to Secondary schools	8,000,000	25,185,278
Transfers to Tertiary institutions	0	0
Transfers to Health institutions	0	0
TOTAL	34,948,275	37,575,604

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Bursary -Secondary	16,770,500	26,125,471
Bursary -Tertiary	3,470,000	11,054,500
Bursary -Special schools	520,000	261,500
Mocks & CAT	0	0
Water	0	0
Food security	0	0
Electricity	0	0
Security	0	5,400,000
Roads and Bridges	0	0
Sports	500,000	2,791,284
Environment	500,000	3,791,284
Cultural Projects	0	0
Agriculture		0
Emergency Projects 1. Munyu primary school toilet construction	1,500,000	9,186,105
TOTAL	23,260,500	58,610,144

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN 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	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles		0
Purchase of Bicycles & Motorcycles	0	0
Overhaul of Vehicles	0	0
Purchase of office furniture and fittings	0	0
Purchase of computers ,printers and other IT equipments	0	0
Purchase of photocopier	0	0
Purchase of other office equipments	0	0
Purchase of soft ware	0	0
Acquisition of Land	0	0
TOTAL	0	0

9. OTHER PAYMENTS

specify	0	0
specify	0	0
specify	0	0
TOTAL	0	0

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN 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	Account Number	2017-2018	2016-2017
		Kshs (30/6/2018)	Kshs (30/6/2017)
<i>Equity Bank Thika branch</i>	<i>0090261620323</i>	11,916,591	5,682,564
10B: CASH IN HAND)			
		2017/2018	2016/2017
		Kshs (30/6/2018)	Kshs (30/6/2017)
Location 1		0	0
Location 2		0	0
Location 3		0	0
Other receipts (specify)		0	0
TOTAL		0	0

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN 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</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2018)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
				0

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

12 RETENTION

<i>Supplier/Contractor</i>	<i>PV No.</i>	<i>2017/2018</i>	<i>2016/2017</i>
TOTAL			

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	<i>2017-2018</i>	<i>2016-2017</i>
	<i>Kshs (1/7/2017)</i>	<i>Kshs (1/7/2016)</i>
Bank accounts	5,682,564	58,503,213
Cash in hand		0
Imprest		0
TOTAL	5,682,564	58,503,213

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	XX	XX
Cash in hand	XX	XX
Imprest	XX	XX
Total	XX	XX

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017-2018	2016-2017
	Kshs	Kshs
Construction of buildings	XX	XX
Construction of civil works	XX	XX
Supply of goods	XX	XX
Supply of services	XX	XX
TOTAL	XX	XX

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	XX	XXX
Middle management	XX	XXX
Unionisable employees	XX	XXX
Others (<i>specify</i>)	XX	XXX
TOTAL	XX	XXX

15.3: UNUTILIZED FUNDS (See Annex 3)

	017/018 (Kshs)	016/017 Kshs
Compensation of employees	2,750,273	1,685,175
Use of goods and services	3,646,296	3,671,970
Amounts due to other Government entities (see attached list)	44,797,695	31,000,001
Amounts due to other grants and other transfers (see attached list)	11,781,296	273,694
Other payments	5,838,514	
TOTAL	68,814,073	36,630,839

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – THIKA TOWN 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
PMC account Balances (see attached list)	37,979,555	4,057,565
	37,979,555	4,057,565

NATIONAL GOVERNMENT ENTITY – THIKA TOWN CONSTITUENCY
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 2016	Outstanding Balance 2014	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						

NATIONAL GOVERNMENT ENTITY – THIKA TOWN CONSTITUENCY
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 ToODate	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a0c		
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 –THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/2018	Outstanding balance 2016/2017	comments
Compensation		2,750,273	1,685,175	
use of goods and services		3,646,296	3,671,970	
Amounts due to other Government entities				
1. Primary Schools				
Ngoliba Primary	chanelling water and lighting	2,500,000	2,000,000	
Ndula primary	one class construction & lights	2,000,000		
Komo Primary School	toilet construction	500,000		
Magana Primary	toilet construction	1,500,000		
Kilimambogo Primary School	toilet construction	1,500,000		
Kenyatta Primary	ablution block construction	500,000		
Barracks primary	kitchen facility	1,500,000		
Kiganjo Primary School	toilet construction	1,500,000		
Kimuchu Primary	toilet construction	2,000,000		
Mountain view Primary	toilet construction & kitchen	2,000,000		
St Patrick special school	perimeter fence	2,500,000	2,000,000	

NATIONAL GOVERNMENT ENTITY – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

Thika primary	dormitory construction	1,500,000		
Umoja Primary	toilet construction	2,300,000		
Kiboko Primary	perimeter fence and kitchen	2,500,000		
Garissa road primary	toilet construction and kitchen	2,000,000	3,000,000	
GatumaOini primary school	toilet construction	1,500,000		
Thika for the blind	perimeter fence	2,000,000		
Ngoliba Primary	Pmc balance reamaining	51,7245		
Thika rescue centre	declined projectOreallocated	2,500,000	2,500,000	
Queen of Rosary pry school 3 classes construction			4,000,000	
Kisiwa Pry School 3 classes faceliftingO2m and toilet construction 1 m			3,000,000	
MugumoOini Pry School 6 classes faceOlifting and portioning of special unit block			2,500,000	
Jamhuri Pry School 8 classes faceOlifting			3,000,000	
Athena Pry School 2 classes construction			3,000,000	
SECONDARY SCHOOL PROJECTS				
Ngoliba Secondary	water channelling and lighting	2,100,000	4,000,000	
Mbagathi Secondary	2 classrooms construction	3,000,000		
kimuchu sec	2 classrooms construction	3,000,000		
karibaribi sec	completion of a lab			

NATIONAL GOVERNMENT ENTITY – THIKA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

		2,345,970		
Broadway High School dining hall completion			2,000,000	
TERTIARY SCHOOL PROJECTS				
Wafeni polytechnic	Face-lifting	1,000,000		
Kimuchu polytechnic	Face-lifting	1,000,000		
Sub-Total		44,797,695	31,000,000	
Amounts due to other grants and other transfers				
1. Bursary	Bursary fund	2,215,780	273,694	
2. Emergency	to fund emergency occurrences	3,637,931		
3. Security Projects				
Ngoliba police station	construction of unit huts	600,000		
Kamenu sub location	toilet and shed	500,000		
DCC Thika West office	renovation of offices	1,900,000		
4. Environmental Projects				
5. Sports Activities				
	constituency environment activities	1,463,792		
	constituency sports activities	1,463,792		
Sub-Total		11,781,296	273,694	
Other payments				
Kenya National Library – Thika Branch	innovation hubs	1,169,257		
Kamenu Christian Industrial Training Centre (CITC)	innovation hubs	1,169,257		
STRATEGIC PLAN	Development of			

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	strategic plan	3,500,000		
Sub-Total		5,838,514	0	
Grand Total		68,814,073	36,630,839	

ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER

	Historical cost b/f/ (Kshs) 2016/017	Addition during the year	Disposal during the year	Historical cost b/f (Kshs) 2017/018
Land	0	0	0	0
Buildings and structures	0			0
Transport equipment	5,750,000			5,750,000
Office equipment, furniture and fittings	421,320			421,320
ICT Equipment, software and Other ICT Assets	0	0	0	0
Other Machinery and Equipment	0			
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
	38,194			38,194
Total	6,209,514	0	0	6,209,514

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
QUEEN OF ROSARY PRIMARY SCHOOL	EQUITY	0090276492237	3,957,890.00	
KISIWA PRIMARY SCHOOL	EQUITY	0340276638540	2,952,915.00	
MUGUMOINI PRIMARY SCHOOL	EQUITY	0090270629252	2,465,338.66	
ST. PATRICK PRIMARY SCHOOL	EQUITY	0090266415920	2,012,639.40	
GARISSA ROAD PRIMARY SCHOOL	EQUITY	0090276386354	2,954,335.00	
ATHENA PRIMARY SCHOOL	EQUITY	0090276546823	2,951,890.00	
NGOLIBA PRIMARY SCHOOL	EQUITY	0090276488035	1,899,665.12	
BROADWAY HIGH SCHOOL	EQUITY	0090266417700	2,238,965.00	1,697,923.00
NGOLIBA SEC SCHOOL	EQUITY	0090266406621	3,945,739.00	
JAMHURI PRIMARY SCHOOL	EQUITY	0090276504985	2,941,670.00	
MUNYU PRIMARY SCHOOL	EQUITY	0090277272511	1,450,930.80	
GENERAL KAGO PRIMARY SCHOOL	EQUITY	0090277368743	3,000,000.00	
KAMENU PRIMARY SCHOOL	EQUITY	0090270692228	1,500,274.00	
NDULA SECONDARY SCHOOL	EQUITY	0090266416142	2,246,089.00	1,754,768.25
SPORTS COMMITTEE	EQUITY	0090262485165	807,332.00	385,772.00
ENVIRONMENT COMMITTEE	EQUITY	0090262485126	653,882.00	219,102.00
TOTAL			37,979,554.98	4,057,565.25

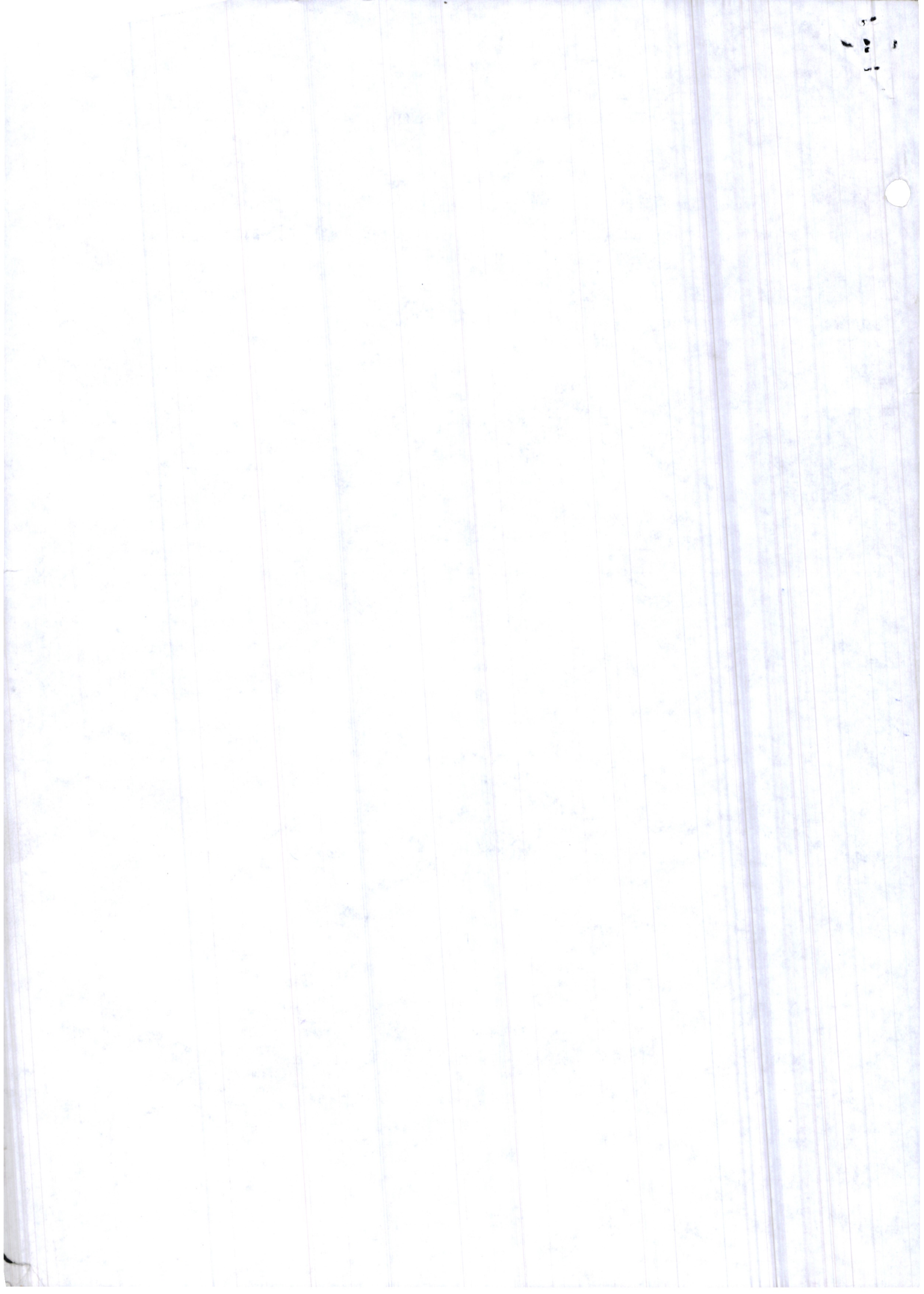
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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)
	Under absorption on Overall budget and delay in projects implementation	Delay in the disbursement of funds therefore translated to delayed implementation of projects		Resolved	





REPUBLIC OF KENYA
TWELFTH PARLIAMENT (THIRD SESSION)
THE NATIONAL ASSEMBLY

NA. L&P.2018/LOM (034)

June 11, 2019

PAPERS LAID

Hon. Speaker, I beg to lay the following **Papers** on the Table of the House today, **Tuesday, June 11, 2019**: -

- The Reports of the Auditor-General and Financial Statements in respect of the following **Constituencies** for the year ended 30th June, 2018 and the certificates therein: -

1. Thika Town;
2. Dagoretti South;
3. Westlands;
4. Kilifi South;
5. Kilifi North;
6. Changamwe;
7. Matuga;
8. Rabai;
9. Msambweni; and,
10. Mvita.



(THE LEADER OF THE MAJORITY PARTY)