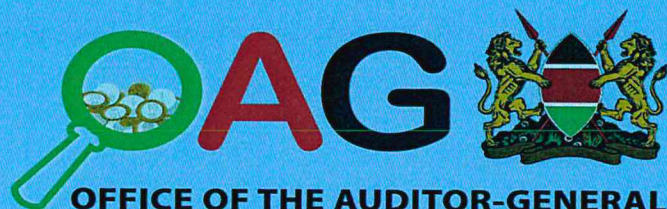


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY REPORT	
DATE: 21 OCT 2021	
DAY: Thursday	
TABLED BY: OF	LOMP
CLERK-AT THE-TABLE:	Mara Wanjiku

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – NYATIKE CONSTITUENCY**

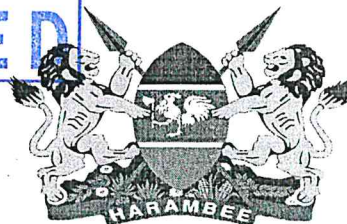
**FOR THE YEAR ENDED
30 JUNE, 2019**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30034 - 00100, NAIROBI
REGISTRY

Revised Template 30th June 2019

- 4 JUN 2020

RECEIVED

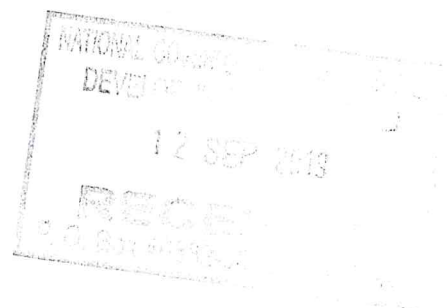


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYATIKE
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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





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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

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 NYATIKE Constituency day_to_day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Wilson Ochola
2.	Sub-County Accountant	Abednego Odhiambo
3.	Chairman NGCDFC	Tobias Onyango
4.	Member NGCDFC	Phelix Oloo

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1-40402
NG CDF OFFICE-Wath Onger
Sori -Muhuru Road
Macalder, KENYA



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

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

(f) NGCDF NYATIKE Constituency Contacts

Telephone: (254) 720352119
E-mail: cdfnyatike@ngcdf.go.ke
Website: www.cdfnyatike.go.ke

(g) NGCDF NYATIKE Constituency Bankers

1. Cooperative Bank of Kenya
Migori Branch account no:01120077327500
P.O. Box
suna
migori, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

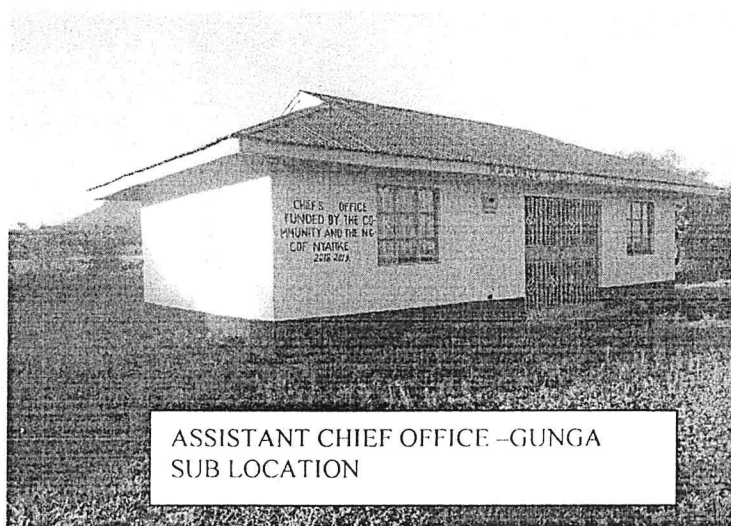
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Nyatike Constituency was allocated a total of Kshs 109,040,875.52 in the 2018/2019 financial year. During the financial year under review, the NGCDF Board disbursed to us 53% of the Approved Budget of Kshs 54,000,000. We also received Kshs 54,299,483.15 which was the unspent balances from the previous financial year hence a total of Kshs 108,299,483.15 was the total disbursements from the NGCDF Board in the 2018/2019 financial year.

The Nyatike National Government Constituencies Development Fund Committee (NG-CDFC) met; prioritized and disbursed funds to various projects in the Constituency following approved projects' code list.

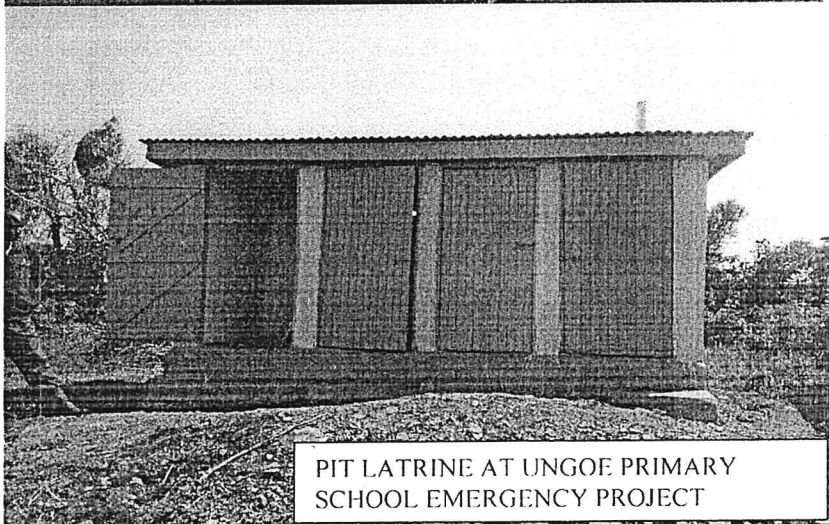
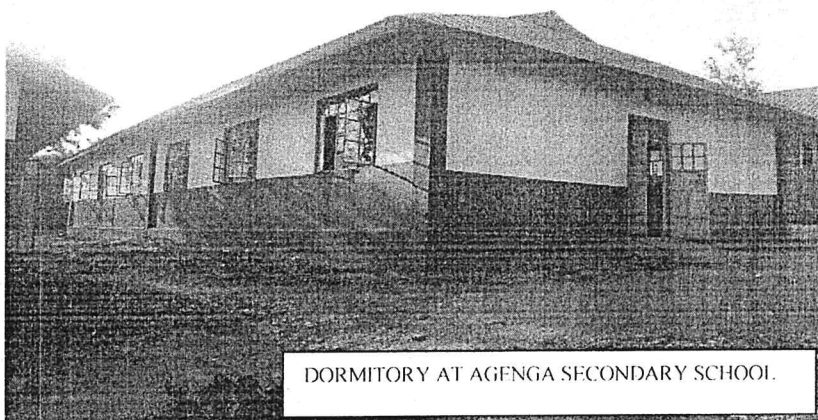
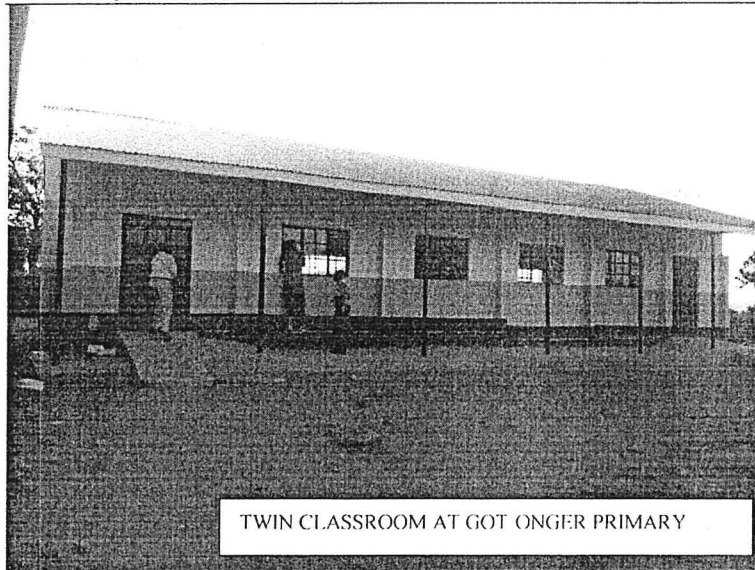
There was emphasis on construction of classrooms .The greatest implementation challenge was increased demand for infrastructural equipment like desks. Also, there were increased demand for laboratories, dormitories , dining halls and opening access roads to various learning institutions in the constituency.

The pictorials below show a few of the successful projects:

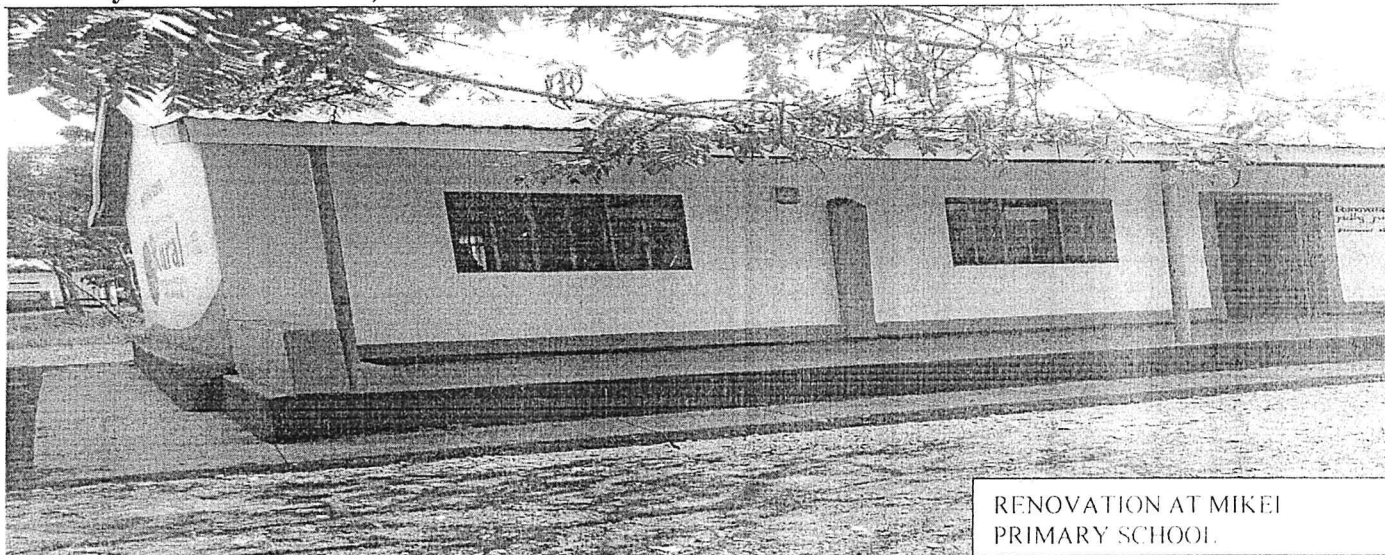


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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019



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



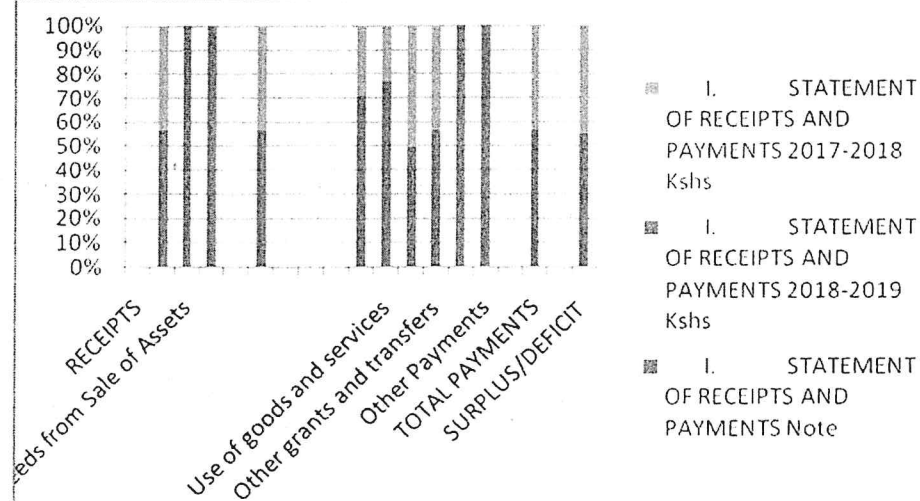
RENOVATION AT MIKEI
PRIMARY SCHOOL

STATEMENT OF RECEIPTS AND PAYMENTS

| | 2018-2019 | 2017-2018 |
|-------------------------------------|--------------------|-------------------|
| | Kshs | Kshs |
| RECEIPTS | | |
| Transfers from CDF board | 108,299,483 | 83,953,447 |
| Proceeds from Sale of Assets | - | - |
| Other Receipts | - | - |
| TOTAL RECEIPTS | 108,299,483 | 83,953,447 |
| PAYMENTS | | |
| Compensation of employees | 4,573,932 | 1,886,587 |
| Use of goods and services | 10,136,523 | 3,086,753 |
| Transfers to Other Government Units | 36,111,861 | 36,750,000 |
| Other grants and transfers | 46,429,169 | 35,994,427 |
| Acquisition of Assets | - | - |
| Other Payments | 3,431,000 | |
| TOTAL PAYMENTS | 100,682,485 | 77,717,767 |
| SURPLUS/DEFICIT | 7,616,998 | 6,235,680 |

C

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



I wish to thank God for allowing us do so much. I also thank all stakeholders for their Support in the management of the projects. We look forward to achieving a much better performance in the subsequent years.
 Thank you.

TOBIAS OCHOLA
 CHAIRMAN NGCDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-NYATIKE Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-NYATIKE Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019 and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-NYATIKE 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.

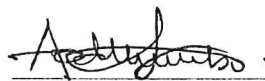
The Accounting Officer in charge of the NGCDF-NYATIKE Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-NYATIKE Constituency financial statements were approved and signed by the Accounting Officer on 30th August, 2019.



Fund Account Manager
Name: Wilson Ochola

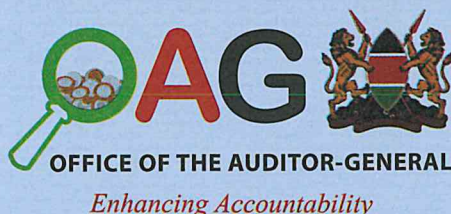


Sub-County Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

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REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Nyatike Constituency set out on pages 9 to 35, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and 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 the National Government Constituencies Development Fund - Nyatike Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Understated Cash and Cash Equivalents

The statement of financial assets and liabilities reflects under cash and cash equivalents bank balances of Kshs.18,285,445 as at 30 June, 2019. However, bank reconciliation statements as at 30 June, 2019 which were provided for audit included unrepresented cheques totalling Kshs.13,123,397, out of which cheques amounting to Kshs.1,466,340 were stale. No explanation was provided for failure to reverse the stale cheques in the cash book.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.18,285,445 could not be confirmed.

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

2. Variance in Compensation of Employees

The statement of receipts and payments reflects under compensation of employees' expenditure of Kshs.4,573,932 for the year ended 30 June, 2019. However, the amount differs with expenditure of Kshs.4,173,416 reflected in the supporting documents resulting to an unexplained variance of Kshs.400,516.

Consequently, the accuracy and completeness of the compensation of employees' expenditure of Kshs.4,573,932 could not be confirmed.

3. Other Grants and Transfers

3.1 Unconfirmed Bursary Disbursements

The statement of receipts and payments reflects under other grant and transfers expenditure of Kshs.46,429,169 for the year ended 30 June, 2019. The expenditure includes an amount of Kshs.34,021,583 which was disbursed as bursaries to needy students in secondary schools and tertiary institutions during the 2018/19 financial year. However, out of the total of Kshs.34,021,583 disbursed, Kshs.25,335,833 or 74% was not confirmed by the beneficiaries through acknowledgement documents as having been received.

In the circumstances, the accuracy, completeness and validity of the bursary disbursements of Kshs.25,335,833 could not be confirmed.

3.2 Unsupported Sport Expenditure

The other grants and transfers expenditure of Kshs.46,429,129 also includes an amount of Kshs.2,707,586 which was incurred on sports activities. However, Management did not provide adequate relevant supporting documents and records relating to the sports expenditure for audit.

Consequently, the validity, accuracy and completeness of the expenditure of Kshs.2,707,586 could not be confirmed.

3.3 Unsupported Purchase of Trees for Schools

The other grants and transfers expenditure of Kshs.46,429,169 also includes an amount of Kshs.1,600,000 which was incurred on purchase and planting of trees in various schools within Nyatike Constituency. However, adequate relevant supporting documents including the types, number and prices of seedlings and details of the supplier were not provided for audit.

Consequently, the validity, accuracy and completeness of the expenditure of Kshs.1,600,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on a comparable basis of Kshs.174,008,805 and Kshs.118,967,929 respectively resulting to an underfunding of Kshs.55,040,876 or 32% of the budget. Similarly, the Fund spent Kshs.100,682,485 against an approved budget of Kshs.174,008,805 resulting to an under-expenditure of Kshs.73,326,320 or 42% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Nyatike Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsupported Recruitment of Casual Employees

The compensation of employees' expenditure of Kshs.4,573,932 also includes an amount of Kshs.3,377,520 which was incurred on wages of sixteen (16) casual employees at a gross salary of Kshs.281,460 per month. However, a review of the recruitment process for the casual employees revealed that there were no advertisements for the vacancies, application letters, shortlisting or interviewing minutes before the appointment.

In the circumstances, the regularity and validity of the employment process and the expenditure of Kshs.3,377,520 could not be confirmed.

2. Non Functional Satellite WIFI Systems

The audit revealed that Nyatike Constituency NG-CDF Committee awarded a contract to Telkom Kenya Ltd for installation of satellite WIFI systems with outdoor wireless connectivity at Wath Ong'er NG-CDF Office at a cost of Kshs.1,169,256. Physical verification conducted on 5 March, 2020 revealed that the WIFI was not functional.

Further, the installation was done in an area where operations of the Constituency NG-CDF committee are not carried out. It was noted that the Fund Account Manager and his technical staff operated from Nyatike Sub-County Treasury Offices at Macalder Trading Centre,

which is a distance of seven kilometers away from Wath Ong'er Trading Centre where the installation was done.

In the circumstances, the value for money of the expenditure of Kshs.1,169,256 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

07 October, 2021

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

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018-2019 | 2017-2018 |
|-------------------------------------|------|--------------------|-------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF board | 1 | 108,299,483 | 83,953,447 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 108,299,483 | 83,953,447 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 4,573,932 | 1,886,587 |
| Use of goods and services | 5 | 10,136,523 | 3,086,753 |
| Transfers to Other Government Units | 6 | 36,111,861 | 36,750,000 |
| Other grants and transfers | 7 | 46,429,169 | 35,994,427 |
| Acquisition of Assets | 8 | - | - |
| Other Payments | 9 | 3,431,000 | - |
| TOTAL PAYMENTS | | 100,682,485 | 77,717,767 |
| SURPLUS/DEFICIT | | 7,616,998 | 6,235,680 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYATIKE Constituency financial statements were approved on 30th August, 2019 and signed by:



Fund Account Manager
Name: Wilson Ochola



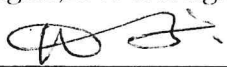
Sub-County Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

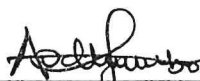
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

| | Note | 2018-2019 | 2017-2018 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 18,285,445 | 10,668,446 |
| Cash Balances (cash at hand) | 10B | | |
| Total Cash and Cash Equivalents | | 18,285,445 | 10,668,446 |
| Current Receivables | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 18,285,445 | 10,668,446 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | | - |
| Total Financial Liabilities | | - | - |
| NET FINANCIAL ASSETS | | 18,285,445 | 10,668,446 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 10,668,446 | 4,432,766 |
| Surplus/Deficit for the year | | 7,616,998 | 6,235,680 |
| Prior year adjustments | 14 | - | - |
| NET FINANCIAL POSITION | | 18,285,445 | 10,668,446 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYATIKE Constituency financial statements were approved on 30th August, 2019 and signed by:


Fund Account Manager
Name: Wilson Ochola


Sub-Country Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

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

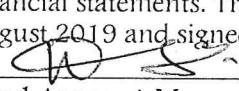
Reports and Financial Statements

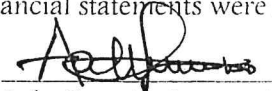
For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

| CASH FLOWS FROM OPERATING ACTIVITIES | | | 2018 - 2019 | 2017 - 2018 |
|--|-----|--|--------------------|-------------------|
| Receipts | | | | |
| Transfers from NGCDF Board | 1 | | 108,299,483 | 83,953,447 |
| Other Receipts | 3 | | - | |
| Total Receipts | | | 108,299,483 | 83,953,447 |
| Payments | | | | |
| Compensation of Employees | 4 | | 4,573,932 | 1,886,587 |
| Use of goods and services | 5 | | 10,136,523 | 3,086,753 |
| Transfers to Other Government Units | 6 | | 36,111,861 | 36,750,000 |
| Other grants and transfers | 7 | | 46,429,169 | 35,994,427 |
| Other Payments | 9 | | 3,431,000 | - |
| Total Payments | | | 100,682,485 | 77,717,767 |
| Total Receipts Less Total Payments | | | 7,616,998 | 6,235,680 |
| Adjusted for: | | | | |
| Outstanding Imprest | 11 | | - | |
| Retention | 12A | | - | |
| Gratuity Payable | 12B | | - | |
| Prior Year adjustment | 14 | | - | - |
| Net Adjustments | | | - | - |
| Net cash flow from operating activities | | | 7,616,998 | 6,235,680 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | | |
| Proceeds from Sale of Assets | 2 | | - | - |
| Acquisition of Assets | 8 | | - | - |
| Net cash flows from Investing Activities | | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | 7,616,998 | 6,235,680 |
| Cash and cash equivalent at BEGINNING of the year | 13 | | 10,668,446 | 4,432,766 |
| Cash and cash equivalent at END of the year | | | 18,285,445 | 10,668,446 |

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


Fund Account Manager
Name: Wilson Ochola


Sub-County Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget
a | Adjustments
b | Final Budget
c=a+b | Actual on
Comparable
Basis
d | Budget
Utilisation
Difference
e=c-d | % of
Utilisation
f=d/c % |
|-------------------------------------|-----------------------|----------------------|-----------------------|---------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Transfers from NGCDF Board | 109,040,875.52 | 64,967,929.15 | 174,008,804.67 | 118,967,929.15 | 55,040,875.52 | 68.4% |
| Proceeds from Sale of Assets | | | | | | |
| Other Receipts | | | | | | |
| | 109,040,875.52 | 64,967,929.15 | 174,008,804.67 | 118,967,929.15 | 55,040,875.52 | 68.4% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 4,023,276.00 | 2,397,118.59 | 6,420,394.59 | 4,573,932.00 | 1,846,462.59 | 71.2% |
| Use of goods and services | 5,519,177.07 | 3,288,395.32 | 8,807,572.39 | 10,136,523.00 | (1,328,950.61) | 115.1% |
| Transfers to Other Government Units | 58,499,210.12 | 34,854,567.34 | 93,353,777.46 | 36,111,861.00 | 57,241,916.46 | 38.7% |
| Other grants and transfers | 32,999,212.33 | 19,661,346.98 | 52,660,559.31 | 46,429,169.00 | 6,231,390.31 | 88.2% |
| Acquisition of Assets | | | | | | |
| Other Payments | 8,000,000.00 | 4,766,500.92 | 12,766,500.92 | 3,431,000.00 | 9,335,500.92 | 26.9% |
| TOTALS | 109,040,875.52 | 64,967,929.15 | 174,008,804.67 | 100,682,485.00 | 73,326,319.67 | 57.9% |

- i. The underutilization of funds in other sectors was due to the fact that we only received half our allocation for the financial year .
ii. The changes between the original and final budget are as a result of unutilized funds brought forward from the previous financial year into the financial year under review.

The NGCDF-NYATIKE Constituency financial statements were approved on 30th August, 2019 and signed by:



Fund Account Manager
Name: Wilson Ochola



Sub-County Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

III. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget
2018/2019
Kshs | Adjustments
Kshs | Final Budget
2018/2019
Kshs | Actual on
comparable
basis
30/06/2019
Kshs | Budget utilization
difference
Kshs |
|---|--------------------------------------|---------------------|-----------------------------------|--|--|
| 1.0 Administration and Recurrent | | | | | |
| 1.1 Compensation of employees | 4,353,276 | 826,517 | 5,179,793 | 4,573,932 | 605,861 |
| 1.2 Committee allowances | 1,230,001 | 147,282 | 1,377,283 | 1,315,682 | 61,601 |
| 1.3 Use of goods and services | 959,176 | 1,700,000 | 2,659,176 | 2,640,906 | 18,270 |
| | | | - | | - |
| 2.0 Monitoring and evaluation | | | | | |
| 2.1 Capacity building | 1,300,000 | 1,909,483 | 3,209,483 | 3,328,800 | (119,317) |
| 2.2 Committee allowances | 700,000 | 598,966 | 1,298,966 | 1,084,000 | 214,966 |
| 2.3 Use of goods and services | 1,000,000 | 68,103 | 1,068,103 | 1,767,135 | (699,032) |
| 3.0 Emergency | | | | | |
| | | | | | - |
| 3.1 Primary Schools | | | | | |
| Nyatuoro Primary School | 450,000 | | 450,000 | 450,000 | - |
| Kiranda Girls Primary School | 200,000 | | 200,000 | 200,000 | - |
| Odiyo Primary School | 400,000 | | 400,000 | 400,000 | - |
| Ungoe primary school | 450,000 | | 450,000 | 450,000 | - |
| 3.2 Secondary schools | | | | | |
| Osiri Secondary School | 500,000 | | 500,000 | 500,000 | - |
| Sori Secondary School | 1,150,000 | | 1,150,000 | 1,150,000 | - |
| Ndiwa Girls Secondary School | 150,000 | | 150,000 | 150,000 | - |
| Senye Mixed Secondary School | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| Senye Secondary School | 500,000 | | 500,000 | 500,000 | - |
| other emergencies | 938,993 | | 938,993 | | - |
| 3.3 Tertiary institutions | | | | | |
| | | | - | | - |



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

| | | | | | | | | | |
|--|------------|-----------|------------|------------|---|---|---|---|---------|
| 3.4 Security projects | | | | | | | | | |
| 4.0 Bursary and Social Security | | | | | | | | | |
| 4.1 Primary Schools | | | | | | | | | |
| 4.2 Secondary Schools | 11,260,219 | 3,705,667 | 14,965,886 | 14,965,533 | - | - | - | - | - |
| 4.3 Tertiary Institutions | 15,000,000 | 3,389,755 | 18,389,755 | 18,386,050 | - | - | - | - | 353 |
| 4.4 Universities | - | - | - | - | - | - | - | - | 3,705 |
| 4.5 Social Security | - | - | - | - | - | - | - | - | - |
| 4.6 Special Schools | 1,000,000 | 80,000 | 1,080,000 | 670,000 | - | - | - | - | 410,000 |
| 5.0 Sports | | | | | | | | | |
| Nyaike Constituency Youth Sports | 1,500,000 | 1,207,586 | 2,707,586 | 2,707,586 | - | - | - | - | - |
| 6.0 Environment | | | | | | | | | |
| Nyatike Environment Self Help Group | 1,000,000 | 600,000 | 1,600,000 | 1,600,000 | - | - | - | - | - |
| 7.0 Primary Schools Projects | | | | | | | | | |
| (List all the Projects) | | | | | | | | | |
| Tianynyagod Joep Primary School-Pmc | 531,034.50 | - | 531,035 | 531,035 | - | - | - | - | - |
| Kanyandiko Primary School-Pmc | 800,000 | - | 800,000 | 800,000 | - | - | - | - | - |
| Modi Primary School-Pmc | 400,000 | - | 400,000 | 400,000 | - | - | - | - | - |
| Orore Primary School-Pmc | 500,000 | - | 500,000 | 500,000 | - | - | - | - | - |
| Giot-Onger Primary School-Pmc | 2,000,000 | - | 2,000,000 | 2,000,000 | - | - | - | - | - |
| Lwala Primary School-Pmc | 1,500,000 | - | 1,500,000 | 1,500,000 | - | - | - | - | - |
| Kiasa Primary School-Pmc | 1,500,000 | - | 1,500,000 | 1,500,000 | - | - | - | - | - |
| Mikei Primary School-Pmc | 1,000,000 | - | 1,000,000 | 1,000,000 | - | - | - | - | - |
| Owiro Primary School-Pmc | 1,500,000 | - | 1,500,000 | 1,500,000 | - | - | - | - | - |
| God Keyo Primary School | 300,000 | - | 300,000 | 300,000 | - | - | - | - | - |
| Ogongo Pri. School | 500,000 | - | 500,000 | 500,000 | - | - | - | - | - |
| St. Gabriel Primary School | 147,000 | - | 147,000 | 147,000 | - | - | - | - | - |
| Mikei Primary School | 250,000 | - | 250,000 | 250,000 | - | - | - | - | - |
| Agolomuok Primary School | 250,000 | - | 250,000 | 250,000 | - | - | - | - | - |

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

| | | | | | |
|---|--------------|-----------|-----------|-----------|---|
| Osiri Primary School | 250,000 | | 250,000 | 250,000 | - |
| Miroche Primary School | 500,000 | | 500,000 | 500,000 | - |
| Kopala Primary School | 250,000 | | 250,000 | 250,000 | - |
| Orore Primary School | | 4,515,000 | 4,515,000 | 4,515,000 | - |
| 8.0 Secondary Schools Projects (List all the Projects) | | | - | | - |
| Rabwao Secondary School-Pmc | 250,000 | | 250,000 | 250,000 | - |
| St.Gemma Girls Secondary School-Pmc | 250,000 | | 250,000 | 250,000 | - |
| Moi Nyatike Secondary School-Pmc | 250,000 | | 250,000 | 250,000 | - |
| Ageng'a Secondary School-Pmc | 250,000 | | 250,000 | 250,000 | - |
| Bl.Teazza Complex Secondary School-Pmc | 250,000 | | 250,000 | 250,000 | - |
| Kimai Secondary School-Pmc | 200,000 | | 200,000 | 200,000 | - |
| Akala Secondary School-Pmc | 200,000 | | 200,000 | 200,000 | - |
| Kanga Onditi Secondary School-Pmc | 250,000 | | 250,000 | 250,000 | - |
| Kumoni Secondary School-Pmc | 200,000 | | 200,000 | 200,000 | - |
| Gunga Secondary School-Pmc | 200,000 | | 200,000 | 200,000 | - |
| Godkeyo Secondary School-Pmc | 800,000 | | 800,000 | 800,000 | - |
| Sidika Secondary School-Pmc | 500,000 | | 500,000 | 500,000 | - |
| Gunga Secondary School-Pmc | 500,000 | | 500,000 | 500,000 | - |
| St.Jacobs Kolanya Secondary School-Pmc | 500,000 | | 500,000 | 500,000 | - |
| Nyangere Secondary School-Pmc | 75,862 | | 75,862 | 75,862 | - |
| Akala Secondary School-Pmc | 75,862 | | 75,862 | 75,862 | - |
| Kumoni Secondary School-Pmc | 75,862 | | 75,862 | 75,862 | - |
| Kopala Secondary School-Pmc | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| Senye Secondary School-Pmc | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| Ageng'a Secondary School-Pmc | 2,000,000 | | 2,000,000 | 2,000,000 | - |
| Ndiwa Girls Secondary School-Pmc | 2,000,000 | | 2,000,000 | 2,000,000 | - |
| Rabwao Secondary School-Pmc | 2,000,000 | | 2,000,000 | 2,000,000 | - |
| Lwanda Magwar Secondary School-Pmc | 1,500,000 | | 1,500,000 | 1,500,000 | - |
| Ageng'a Mixed Secondary School | 333,470 | | 333,470 | 333,470 | - |
| St.Michaels Nyandema Secondary School Pmc | 250,000 | | 250,000 | 250,000 | - |
| Agenga Sec. School | 3,507,770.40 | | 3,507,770 | 3,507,770 | - |
| Kimai Mixed Sec. School | 500,000 | | 500,000 | 500,000 | - |

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

| | | | | | |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|
| St. Sabianus Owich Secondary School | 500,000 | | 500,000 | 500,000 | - |
| 9.0 Tertiary institutions Projects (List all the Projects) | | | | | |
| 9.2 | | | - | | - |
| 9.3 | | | - | | - |
| 9.4 | | | - | | - |
| 10.0 Security Projects | | | - | | - |
| Nyatike Cdf Office Pmc | 300,000 | | 300,000 | 300,000 | - |
| Ageng'a Chief's Office-Pmc | 500,000 | | 500,000 | 500,000 | |
| Gunga Chief's Office-Pmc | 500,000 | | 500,000 | 500,000 | |
| Do's Office Ageng'a-Pmc | 1,000,000 | | 1,000,000 | 1,000,000 | |
| Agengas D.O's Office | 1,000,000 | | 1,000,000 | 1,000,000 | |
| 11.0 Acquisition of assets | | | - | | - |
| 11.1 Motor Vehicles (including motorbikes) | | | - | - | - |
| 11.2 Construction of CDF office | | | - | - | - |
| 11.3 Purchase of furniture and equipment | | | - | | - |
| 11.4 Purchase of computers | | | - | | - |
| 11.5 Purchase of land | | | - | | - |
| 12.0 Others | | | - | | - |
| 12.1 Strategic Plan | | | - | 3,431,000 | (3,431,000) |
| 12.2 Innovation Hub | | | - | | - |
| projects not funded | 29,102,349 | 46,219,569 | 75,321,918 | | 76,260,912 |
| | 109,040,875 | 64,967,929 | 174,008,804 | 100,682,485 | 73,326,319 |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

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| 100 | 100 |

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include 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-NYATIKE 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) –
NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2019

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 Fund

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



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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law . Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2018-2019 | 2017 - 2018 |
|---------------------------------|-----------|-----------------------|----------------------|
| | | Kshs | Kshs |
| Normal Allocation | | | |
| NGCDF Board | B005209 | 49,784,483.15 | |
| | B030152 | 10,000,000.00 | |
| | B005451 | 12,000,000.00 | |
| | B006498 | 8,000,000.00 | |
| | B042676 | 4,515,000.00 | |
| | B042826 | 12,000,000.00 | |
| | B047042 | 12,000,000.00 | |
| | | 108,299,483.15 | |
| | A855980 | | 5,500,000.00 |
| | A892702 | | 40,548,275.00 |
| | A892971 | | 37,905,172.00 |
| Conditional grants | AIE NO... | | - |
| | | | - |
| Receipt from other Constituency | | | - |
| TOTAL | | 108,299,483.15 | 83,953,447.00 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2018-2019 | 2017-2018 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| | | |
| Total | - | - |

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

3 OTHER RECEIPTS

| Description | 2018-2019 | 2017 - 2018 |
|---|-----------|-------------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Sale of Tender Documents | | - |
| Other Receipts Not Classified Elsewhere (specify) | - | - |
| TOTAL | - | - |

4. COMPENSATION OF EMPLOYEES

| Description | 2018-2019 | 2017 - 2018 |
|--|------------------|--------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 3,794,776 | 1,812,763.0 |
| Basic wages of casual labour | | |
| Personal allowances paid as part of salary | | |
| House allowance | - | - |
| Transport allowance | - | |
| Leave allowance | | |
| Other personnel payments | - | 73,824.0 |
| Employer contribution to NSSF | | |
| Gratuity-Paid | | - |
| Gratuity-Accrued | 779,156 | |
| TOTAL | 4,573,932 | 1,886,587.0 |



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 USE OF GOODS AND SERVICES

| Description | 2018-2019 | 2017 - 2018 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 1,369,257 | 43,000 |
| Electricity | 21,120 | |
| Water & sewerage charges | 0 | |
| Office rent | 0 | |
| Communication, supplies and services | | |
| Domestic travel and subsistence | 337,200 | |
| Printing, advertising and information supplies & services | | 127,600 |
| Rentals of produced assets | | |
| Training expenses | | 494,000 |
| Hospitality supplies and services | 3,328,800 | 506,940 |
| Other committee expenses | 1,084,000 | |
| Committee allowance | 1,315,682 | 428,349 |
| Insurance costs | | |
| Specialised materials and services | | |
| Office and general supplies and services | 602,619 | |
| Fuel, oil & lubricants | 800,000 | 400,000 |
| Other operating expenses | | 436,364 |
| Bank service commission and charges | 310,710 | |
| Security operations | | |
| Routine maintenance - vehicles and other transport equipment | 967,135 | |
| Routine maintenance- other assets | | 650,500 |
| TOTAL | 10,136,523 | 3,086,753 |

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017 - 2018 |
|------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary schools | 16,693,035 | 20,100,000 |
| Transfers to Secondary schools | 19,418,826 | 16,650,000 |
| Transfers to Tertiary institutions | | |
| TIVET | | |
| TOTAL | 36,111,861 | 36,750,000 |

7 OTHER GRANTS AND OTHER PAYMENTS

| Description | 2018-2019 | 2017 - 2018 |
|-------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary -Secondary | 14,965,533 | 11,917,000 |
| Bursary -Tertiary | 18,386,050 | 10,722,695 |
| Bursary-Special schools | 670,000 | 299,000 |
| Mocks & CAT | | |
| Security | 3,300,000 | 4,305,732 |
| Sports | 2,707,586 | 1,500,000 |
| Environment | 1,600,000 | 2,500,000 |
| Emergency Projects | 4,800,000 | 4,750,000 |
| TOTAL | 46,429,169 | 35,994,427 |

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

8 ACQUISITION OF ASSETS

| <u>Non Financial Assets</u> | 2018-2019 | 2017 - 2018 |
|---|-----------|-------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | | - |
| Purchase of Vehicles | | - |
| Purchase of Bicycles & Motorcycles | - | - |
| Overhaul of Vehicles | - | - |
| Purchase of office furniture and fittings | | 0 |
| Purchase of computers ,printers and other IT equipments | | |
| Purchase of photocopier | - | - |
| Purchase of other office equipments | - | - |
| Purchase of soft ware | - | - |
| Acquisition of Land | - | - |
| TOTAL | - | - |

| 9 Other Payments | 2018-2019 | 2017 - 2018 |
|-------------------------|-----------|-------------|
| | Kshs | Kshs |
| Strategic Plan | 3,431,000 | |
| ICT HUB | - | - |
| specify | - | - |
| specify | - | - |
| TOTAL | 3,431,000 | - |
| | | |
| | | |

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2018-2019 | 2017-2018 |
|---|----------------------|-------------------|
| | Kshs | Kshs |
| <i>Cooperative Bank, migori 01120077327500</i> | 18,285,445.14 | 10,668,446 |
| | | |
| Total | 18,285,445.14 | 10,668,446 |
| | | |
| 10B: CASH IN HAND | | |
| Location 1 | | |
| Location 2 | | |
| Location 3 | | |
| Other Locations (<i>specify</i>) | | |
| | | |
| Total | 18,285,445.14 | 10,668,446 |
| <i>[Provide cash count certificates for each]</i> | | |
| | | |
| | | |

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 30/6/2019</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|--------------------------|
| | | Kshs | Kshs | Kshs |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |

Total

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. RETENTION

| | 2018 - 2019 | 2017-2018 |
|--------------|-------------|-----------|
| | Kshs | Kshs |
| Supplier 1 | | |
| Supplier 2 | | |
| Supplier 3 | | |
| | | |
| Total | | |

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

| | 2018 - 2019 | 2017-2018 |
|--------------|-------------|-----------|
| | Kshs | Kshs |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | 779,156 | |

[Provide short appropriate explanations as necessary]

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

13. BALANCES BROUGHT FORWARD

| | 2018-2019
(1/7/2018) | 2017 - 2018
(1/7/2017) |
|---------------|-------------------------|---------------------------|
| | Kshs | Kshs |
| Bank accounts | 10,668,446 | 4,432,766 |
| Cash in hand | | - |
| Imprest | | - |
| TOTAL | 10,668,446 | 4,432,766 |
| | | |
| | | |
| | | |

14 PRIOR YEAR ADJUSTMENTS

| | 2018-2019 | 2017 - 2018 |
|-----------------------------------|-----------|-------------|
| | Kshs | Kshs |
| Bank accounts (reversed Cheques) | | |
| Cash in hand | - | - |
| Imprest | - | - |
| TOTAL | | |
| | | |
| | | |

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2018-2019 | 2017 - 2018 |
|------------------|-----------|-------------|
| | Kshs | Kshs |
| NGCDFC Staff | - | - |
| Others (specify) | - | - |
| | - | - |
| | | |

15.3: UNUTILIZED FUND (See Annex 3)

| | 2018-2019 | 2017 - 2018 |
|---|-----------|-------------|
| | Kshs | Kshs |
| Compensation of employees | - | - |
| Use of goods and services | - | - |
| Amounts due to other Government entities | - | - |
| Amounts due to other grants and other transfers | - | - |
| Acquisition of assets | | |
| Others (specify) | | |
| | xx | xx |

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

| | 2018-2019 | 2017-2018 |
|--|-----------|-------------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | | 7,083,585.5 |
| | | |
| | | 7,083,585.5 |

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NATIONAL GOVERNMENT ENTITY NYATIKE CONSTITUENCY NGCDF
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2019 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|----------|
| Construction of buildings | a | b | c | d=a-c | |
| 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 CONSTITUENCY DEVELOPMENT FUND NYATIKE-
Reports and Financial Statements
For the year ended June 30, 2019 (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 2019 | Comments |
|------------------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|----------|
| Senior Management | | a | b | c | d=a-c | |
| 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 | | | | | | |

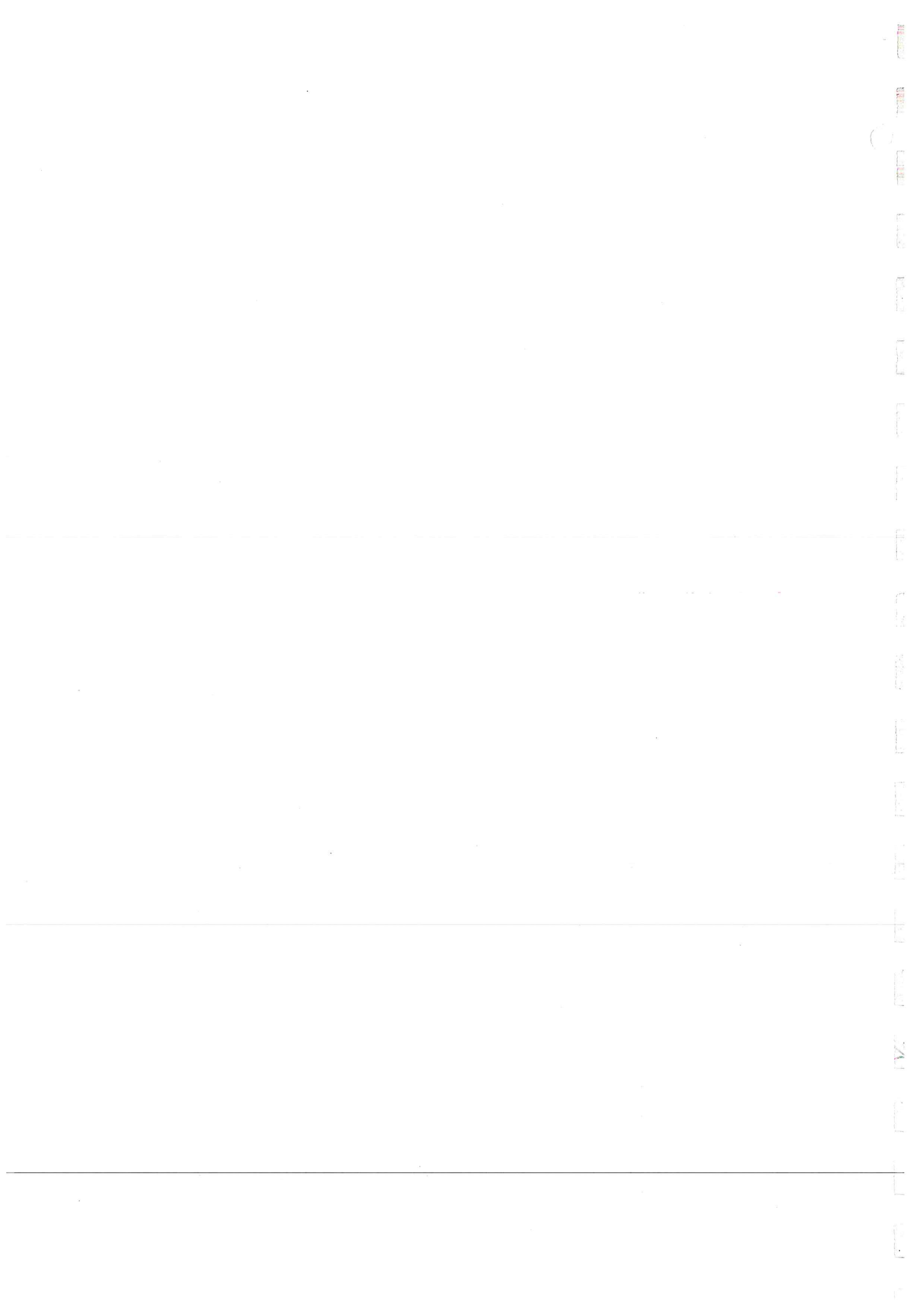
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-

Reports and Financial Statements

For the year ended June 30, 2019(Kshs'000)

ANNEX 3 – UNUTILIZED FUNDS

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|---|-------------------------------|-----------------------------|-----------------------------|----------|
| Compensation of employees | | | | |
| Use of goods & services | | | | |
| Amounts due to other Government entities | | | | |
| Nyangere Secondary school | | 250000 | | |
| Kiasa primary school | | 300000 | | |
| Owiro primary school | | 300000 | | |
| Nyabomo primary school | | 300000 | | |
| Ojawa primary school | | 400000 | | |
| Nyamanga disi primary school | | 300000 | | |
| Not primary school | | 200000 | | |
| Sori primary School | | 1000000 | | |
| Bande Girls Secondary School | | 300000 | | |
| Olasl Secondary School | | 500000 | | |
| St. Joseph Alendo Girls | | 1300000 | | |
| Kopala Secondary | | 2000000 | | |
| Senye Secondary | | 1000000 | | |
| God Kevo primary | | 700000 | | |
| Gunga Secondary | | 750000 | | |
| Winjo secondary | | 1000000 | | |
| | | | | |
| | | | | |
| Sub-Total | | 10600000 | | |
| Amounts due to other grants and other transfers | | | | |
| Macalder vocational training center | | 337200 | | |
| | | | | |
| | | | | |
| Sub-Total | | 337200 | | |
| Sub-Total | | 10937200 | | |
| Acquisition of assets | | | | |
| | | | | |



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-

Reports and Financial Statements

For the year ended June 30, 2019(Kshs'000)

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|---------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| Others (<i>specify</i>) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Sub-Total | | | | |
| Grand Total | | 10937200 | | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-
Reports and Financial Statements
For the year ended June 30, 2019(Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| PMC | Bank | Account
number | Bank
Balance
2018/19 | Bank
Balance
2017/18 |
|-------|------|-------------------|----------------------------|----------------------------|
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| Total | | | | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-
Reports and Financial Statements
For the year ended June 30, 2019(Kshs'000)

| ANNEX 5 –TRIAL BALANCE AS AT 30TH JUNE 2019 | | | |
|---|-------------------------------------|--------------------|--------------------|
| | | DR | CR |
| Cash and Cash equivalents | | | |
| | Bank Balances | 18,285,444 | |
| | Cash Balances | | |
| | Outstanding Imprest | - | |
| Payments | | | |
| | Compensation of Employees | 4,573,932 | |
| | Use of goods and services | 10,136,523 | |
| | Transfers to Other Government Units | 36,111,861 | |
| | Other grants and transfers | 46,429,169 | |
| | Acquisition of Assets | - | |
| | Other Payments | 3,431,000 | |
| Receipts | | | |
| | Transfers from the Board | | 108,299,483 |
| | Proceeds from sale of assets | | - |
| | Others receipts | | - |
| Prior Year Adjustment | | | - |
| Receivables | | | |
| Payables | | | |
| Fund Balance b/f | | | 10,668,446 |
| | | | |
| TOTAL | | 118,967,929 | 118,967,929 |

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-
Reports and Financial Statements
For the year ended June 30, 2019(Kshs'000)

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) |
|--|-----------------------------------|---------------------|--|-----------------------------------|--|
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| KIRANDA SPECIAL FOR M.H | | 20-05-19 | 142 | 12214 | 105,000 | |
| BL.TEZZA SPECIAL SCHOOL FOR THE DEAF | | 20-05-19 | | 12215 | 160,000 | |
| KUJA SEC. SCHOOL | | 20-05-19 | | 12216 | 20,000 | |
| KAREN T.T.I FOR THE DEAF | | 20-05-19 | | 12217 | 20,000 | |
| JOYLAND SPECIAL SEC.SCHOOL | | 20-05-19 | | 12218 | 20,000 | |
| BURSARY SPECIAL | | | | | 670,000.00 | 670,000.00 |
| SECONDARY SCHOOLS | | | | | | |
| RABWAO SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10329 | 250,000 | |
| ST.GEMMA GIRLS SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10330 | 250,000 | |
| MOI NYATIKE SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10331 | 250,000 | |
| AGENG'A SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10332 | 250,000 | |
| BL.TEZZA COMPLEX SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10333 | 250,000 | |
| KIMAI SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10336 | 200,000 | |
| AKALA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10337 | 200,000 | |
| KANGA ONDITI SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10338 | 250,000 | |
| KUMONI SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10339 | 200,000 | |
| GUNGA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10340 | 200,000 | |
| GODKEYO SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10342 | 800,000 | |
| SIDIKA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10343 | 500,000 | |
| GUNGA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10344 | 500,000 | |
| ST.JACOBS KOLANYA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10345 | 500,000 | |
| NYANGERE SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10351 | 75,862 | |
| AKALA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10352 | 75,862 | |
| KUMONI SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10353 | 75,862 | |
| KOPALA SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10354 | 1,000,000 | |
| SENYE SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10355 | 1,000,000 | |
| AGENG'A SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10356 | 2,000,000 | |
| NDIWA GIRLS SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10358 | 2,000,000 | |
| RABWAO SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10359 | 2,000,000 | |
| LWANDA MAGWAR SECONDARY SCHOOL-PMC | 28/8/2018 | | | 10360 | 1,500,000 | |
| AGENG'A MIXED SECONDARY SCHOOL | 09-04-18 | | | 10566 | 333,470 | |
| ST.MICHAELS NYANDEMA SECONDARY SCHOOL PMC | 09-04-18 | | | 10,580 | 250,000 | |
| AGENGA SEC. SCHOOL | | 07-06-19 | 150 | 12235 | 3,507,770.40 | |
| KIMAI MIXED SEC. SCHOOL | | 27-06-19 | 162 | 12278 | 500,000 | |

| AMOUNT |
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10,668,446.39

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|---|-----------|-----|--|-------|----------------|----------------|
| AGENG'A CHIEF'S OFFICE-PMC | 28/8/2018 | | | 10334 | 500,000 | |
| GUNGA CHIEF'S OFFICE-PMC | 28/8/2018 | | | 10335 | 500,000 | |
| DO'S OFFICE AGENG'A-PMC | 28/8/2018 | | | 10357 | 1,000,000 | |
| AGENGAS D.O'S OFFICE | 07-06-19 | 151 | | 12236 | 1,000,000 | 3300000 |
| EMERGENCY | | | | | | |
| OSIRI SECONDARY SCHOOL | 17/1/2019 | 96 | | 10852 | 500,000 | |
| SORI SECONDARY SCHOOL | 17/1/2019 | 97 | | 10853 | 600,000 | |
| SORI SECONDARY SCHOOL | 17/1/2019 | 97 | | 10855 | 550,000 | |
| NYATUORO PRI. SCH | 20-05-19 | 143 | | 12220 | 450,000 | |
| NDIWA GIRLS SEC. SCHOOL | 29-05-19 | 144 | | 12221 | 150,000 | |
| SENYE MIXED SEC. SCHOOL | 29-05-19 | 145 | | 12222 | 500,000 | |
| SENYE MIXED SEC. SCHOOL | 29-05-19 | 145 | | 12224 | 500,000 | |
| KIRANDAGIRLS PRI. SCHOOL | 29-05-19 | 147 | | 12225 | 200,000 | |
| ODIYO PRI. SCHOOL | 07-06-19 | 152 | | 12237 | 400,000 | |
| UNGOE PRIMARY SCHOOL | 07-06-19 | 155 | | 12240 | 450,000 | |
| SENYE SECONDARY SCHOOL-PMC | 18-06-19 | | | 12246 | 500,000 | 4800000 |
| SPORTS | | | | | | |
| NYATIKE CONSTITUENCY YOUTH SPORTS | 07-06-19 | 154 | | 12239 | 980,000 | |
| NYATIKE CONSTITUENCY YOUTH SPORTS PMC | 24/7/2018 | | | 10291 | 300,000 | |
| NYATIKE CONSTITUENCY YOUTH SPORTS -PMC | 26/9/2018 | | | 10663 | 1,427,586 | 100,682,485.00 |
| (attach copy of relevant cashbook page extract) | | | | | 2,707,586 | 18,285,444.54 |
| | | | | | | 55,040,875.52 |
| | | | | | Signature..... | |
| | | | | | Signature..... | |

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|-------------------------------------|------------|-----|-------|---------------|--|---------------|
| ST. SABIANUS OWICH SECONDARY SCHOOL | 24/7/2018 | | 10290 | 500,000 | | |
| PRIMARY SCHOOLS | | | | 19,418,826.40 | | 19,418,826.40 |
| TIANNYAGOD JOPE PRIMARY SCHOOL-PMC | 28/8/2018 | | 10671 | 531,034.50 | | |
| KANYANDIKO PRIMARY SCHOOL-PMC | 28/8/2018 | | 10347 | 800,000 | | |
| MODI PRIMARY SCHOOL-PMC | 28/8/2018 | | 10348 | 400,000 | | |
| ORORE PRIMARY SCHOOL-PMC | 28/8/2018 | | 10349 | 500,000 | | |
| GOT-ONGER PRIMARY SCHOOL-PMC | 28/8/2018 | | 10361 | 2,000,000 | | |
| LWALA PRIMARY SCHOOL-PMC | 28/8/2018 | | 10362 | 1,500,000 | | |
| KIASA PRIMARY SCHOOL-PMC | 28/8/2018 | | 10363 | 1,500,000 | | |
| MIKEI PRIMARY SCHOOL-PMC | 28/8/2018 | | 10365 | 1,000,000 | | |
| OWIRO PRIMARY SCHOOL-PMC | 28/8/2018 | | 10366 | 1,500,000 | | |
| GOD KEYO PRIMARY SCHOOL | 09-04-18 | | 10579 | 300,000 | | |
| OGONGO PRI. SCHOOL | 29-05-19 | | 12226 | 500,000 | | |
| ST. GABRIEL PRIMARY SCHOOL | 24/7/2018 | | 10284 | 147,000 | | |
| MIKEI PRIMARY SCHOOL | 24/7/2018 | | 10285 | 250,000 | | |
| AGLOMUOK PRIMARY SCHOOL | 24/7/2018 | | 10286 | 250,000 | | |
| OSIRI PRIMARY SCHOOL | 24/7/2018 | | 10287 | 250,000 | | |
| MIROCHE PRIMARY SCHOOL | 24/7/2018 | | 10288 | 500,000 | | |
| KOPALA PRIMARY SCHOOL | 24/7/2018 | | 10289 | 250,000 | | |
| ORORE PRIMARY SCHOOL | 27-06-19 | 167 | 12287 | 4,515,000 | | |
| STRATEGIC PLAN | | | | 16,693,034.50 | | 16,693,034.50 |
| CO-OPERATIVE BANK ITUMO INTL LTD | 24/12/2018 | 93 | 10844 | 3,090,858 | | |
| COMMISSIONER VAT | 24/12/2018 | 93 | 10845 | 177,465 | | |
| INCOME TAX | 24/12/2018 | 93 | 10846 | 162,677 | | |
| ENVIRONMENT | | | | 3,431,000.00 | | 3,431,000 |
| NYATIKE ENVIRONMENT SELF GROUP | 20-05-19 | 140 | 11901 | 900,000 | | |
| NYATIKE ENVIRONMENT SELF GROUP | 20-05-19 | | 11902 | 700,000 | | |
| | | | | 1,600,000.00 | | |
| SECURITY | | | | | | |
| NYATIKE CDF OFFICE PMC | 23/7/2018 | | 10279 | 300,000 | | |

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NG-CDF NYATIKE

National Government Constituencies Development Fund

Nyatike Constituency

P.O Box 1-40402

Macalder, Kenya

Email: ngcdfnyatike@ngcdf.go.ke | Website: www.ngcdf.go.ke

10/9/2019

THE BRANCH MANAGER
CO-OPERATIVE BANK
MIGORI BRANCH

Kindly provide me with balances as at 30th June 2019 for the following accounts:

| S/NO | SECONDARY SCHOOL PROJECTS | ACCOUNT NUMBER | ACCOUNT NAME AND BRANCH | |
|------|---|----------------|-------------------------|------------|
| 1 | RABWAO SECONDARY SCHOOL-PMC | 01139481017900 | CO-OPERATIVE MIGORI | 35,285.50 |
| 2 | ST.GEMMA GIRLS SECONDARY SCHOOL-PMC | 01141077210800 | CO-OPERATIVE MIGORI | 250,000.00 |
| 3 | MOI NYATIKE SECONDARY SCHOOL-PMC | 01139202227500 | CO-OPERATIVE MIGORI | 188,175.05 |
| 4 | AGENG'A SECONDARY SCHOOL-PMC | 01141750246300 | CO-OPERATIVE MIGORI | 546,777.65 |
| 5 | BL.TEZZA COMPLEX SECONDARY SCHOOL-PMC | 01141077211700 | CO-OPERATIVE MIGORI | 237,798.29 |
| 6 | AKALA SECONDARY SCHOOL-PMC | 01139481134500 | CO-OPERATIVE MIGORI | 8997.00 |
| 7 | KANGA ONDITI SECONDARY SCHOOL-PMC | 01139077118502 | CO-OPERATIVE MIGORI | 257,299.05 |
| 8 | KUMONI SECONDARY SCHOOL-PMC | | | |
| 9 | GUNGA SECONDARY SCHOOL-PMC | 01139077211301 | CO-OPERATIVE MIGORI | 256.00 |
| 10 | SIDIKA SECONDARY SCHOOL-PMC | 01139203040302 | CO-OPERATIVE MIGORI | 3179.00 |
| 11 | ST.JACOBS KOLANYA SECONDARY SCHOOL-PMC | 01141434963000 | CO-OPERATIVE MIGORI | 25967.50 |
| 12 | NYANGERE SECONDARY SCHOOL-PMC | 0112020221700 | CO-OPERATIVE MIGORI | Invalid |
| 13 | AKALA SECONDARY SCHOOL-PMC | | | |
| 14 | KUMONI SECONDARY SCHOOL-PMC | 1149245530 | KCB MIGORI | 2051.00 |
| 15 | KOPALA SECONDARY SCHOOL-PMC | 01141750260400 | CO-OPERATIVE MIGORI | 145924.10 |
| 16 | SENYE SECONDARY SCHOOL-PMC | 01139204324500 | CO-OPERATIVE MIGORI | 102940.00 |
| 17 | NDIWA GIRLS SECONDARY SCHOOL-PMC | 01141750221600 | CO-OPERATIVE MIGORI | 2002468.00 |
| 18 | LWANDA MAGWAR SECONDARY SCHOOL-PMC | 01139077212002 | CO-OPERATIVE MIGORI | 1302100.00 |
| 19 | ST.MICHAELS NYANDEMA SECONDARY SCHOOL PMC | 01139204991400 | CO-OPERATIVE MIGORI | 68142.55 |
| 20 | KIMAI MIXED SEC. SCHOOL | | | |
| 21 | ST. SABIANUS OWICH SECONDARY SCHOOL | 01141750054800 | CO-OPERATIVE MIGORI | 4535.00 |
| | | | | |
| | PRIMARY SCHOOLS PROJECT | | | |
| 1 | TIANYNYAGOD JOPE PRIMARY SCHOOL-PMC | 01141482650500 | CO-OPERATIVE MIGORI | 29896.00 |
| 2 | KANYANDIKO PRIMARY SCHOOL-PMC | 01141750562200 | CO-OPERATIVE MIGORI | 4550.30 |
| 3 | MODI PRIMARY SCHOOL-PMC | 01141750242500 | CO-OPERATIVE MIGORI | 399275.00 |

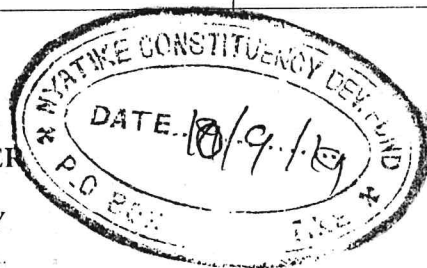
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NYATIKE CONSTITUENCY DEVELOPMENT FUND
DATE 10/9/19

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| 4 | GOT-ONGER PRIMARY SCHOOL-PMC | 01141750526900 | CO-OPERATIVE MIGORI | 102742.00 |
| 5 | KIASA PRIMARY SCHOOL-PMC | 01139481133600 | CO-OPERATIVE MIGORI | 155537.60 |
| 6 | MIKEI PRIMARY SCHOOL-PMC | 01139204363200 | CO-OPERATIVE MIGORI | — |
| 7 | OWIRO PRIMARY SCHOOL-PMC | 01141202838000 | CO-OPERATIVE MIGORI | 233285.40 |
| 8 | OGONGO PRI. SCHOOL | 01141202296300 | CO-OPERATIVE MIGORI | 538,363.30 |
| 9 | ST. GABRIEL PRIMARY SCHOOL | 01141482741500 | CO-OPERATIVE MIGORI | 1683.00 |
| 10 | OSIRI PRIMARY SCHOOL | 01139482308300 | CO-OPERATIVE | 1112.75 |
| 11 | MIROCHE PRIMARY SCHOOL | 01139204985900 | CO-OPERATIVE | 1100 2.50 |
| 12 | KOPALA PRIMARY SCHOOL | 01141076038700 | CO-OPERATIVE | 2907.75 |
| | | | | |
| | ENVIRONMENT | | | |
| 1 | NYATIKE ENVIRONMENT SELF GROUP | | | |
| | SECURITY | | | |
| 1 | NYATIKE CDF OFFICE PMC | 01141482569700 | CO-OPERATIVE | 428630.00 |
| 2 | AGENG'A CHIEF'S OFFICE-PMC | | | |
| 3 | DO'S OFFICE AGENG'A-PMC | | | |
| 4 | AGENGAS D.O'S OFFICE | | | |
| | | | | |
| | EMERGENCY | | | |
| 1 | OSIRI SECONDARY SCHOOL | 01141204787500 | CO-OPERATIVE | 3936.75 |
| 2 | SORI SECONDARY SCHOOL | FUNDS DEPOSITED IN
OPERATION ACCOUNT | | |
| 3 | NYATUORO PRI. SCH | 01141048629100 | CO-OPERATIVE | 451,590.50 |
| 4 | NDIWA GIRLS SEC. SCHOOL | 01141750221600 | CO-OPERATIVE | 200 2468.00 |
| 5 | KIRANDAGIRLS PRI. SCHOOL | FUNDS DEPOSITED IN
OPERATION ACCOUNT | | |
| 6 | ODIYO PRI. SCHOOL | 01139202679700 | CO-OPERATIVE | 29340.00 |
| 7 | UNGOE PRIMARY SCHOOL | 01139203100900 | CO-OPERATIVE | 790.00 |
| | SPORTS | | | |
| 1 | NYATIKE CONSTITUENCY YOUTH SPORTS | 01141750103800 | CO-OPERATIVE | 17921.50 |
| | | | | |

WILSON OCHOLA

FUND ACCOUNT MANAGER

NYATIKE CONSTITUENCY





NG-CDF NYATIKE

National Government Constituencies Development Fund

Nyatike Constituency

P.O Box 1-40402

Macalder, Kenya

Email: ngcdfnyatike@ngcdf.go.ke | Website: www.ngcdf.go.ke

10/9/2019

THE BRANCH MANAGER
KCB BANK
SORI BRANCH

Kindly provide me with balances as at 30th June 2019 for the following accounts:

| S/NO | SECONDARY SCHOOL PROJECTS | ACCOUNT NUMBER | ACCOUNT NAME AND BRANCH | BALANCE |
|------|------------------------------|----------------|-------------------------|------------|
| | KIMAI SECONDARY SCHOOL-PMC | 1153346559 | KCB SORI | 425,213.00 |
| 11 | GODKEYO SECONDARY SCHOOL-PMC | 1239032323 | KCB | 1,269,000 |
| | PRIMARY SCHOOLS | | | |
| 1 | ORORE PRIMARY SCHOOL-PMC | 1226633285 | KCB SORI | 144,595.00 |
| 2 | LWALA PRIMARY SCHOOL-PMC | 1239859899 | KCB SORI | 476.00 |
| 3 | GOD KEYO PRIMARY SCHOOL | 1226563325 | KCB SORI | 3,435.00 |
| 4 | AGOLOMUOK PRIMARY SCHOOL | 1226538894 | KCB SORI | 1508.00 |
| 5 | ORORE PRIMARY SCHOOL | 1259169855 | KCB SORI | 0 |
| | SECURITY PROJECTS | | | |
| 1 | GUNGA CHIEF'S OFFICE-PMC | 1239650191 | KCB SORI | 3,217.00 |


WILSON OCHOLA

FUND ACCOUNT MANAGER

NYATIKE CONSTITUENCY

