

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2021	DAY: Thu PM.
TABLED BY: LOMP.	
CLERK-AT THE-TABLE: B. Irzopu.	

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
CHEPALUNGU CONSTITUENCY**

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -CHEPALUNGU
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)

25 FEB 2020

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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Core Values

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

(b) Key Management

The NG-CDF Chepalungu Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(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	Felix Ntutu
2.	Sub-County Accountant	John Ohanga
3.	Chairman NGCDFC	Milcah Kenduywo
4.	Member NGCDFC	Paul Sang

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF -Chepalungu Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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 Chepalungu Constituency Headquarters

P.O. Box 56-20405
NG-CDF Office Building
Sigor
Nairobi, KENYA

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(f) NGCDF Chepalungu Constituency Contacts

Telephone: (254) 722774506
E-mail: cdfchepalunguncdf.go.ke
Website: www.go.ke

(g) NGCDF Chepalungu Constituency Bankers

1. Equity Bank
P.O. Box 475-20400
Bomet, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

Financial year 2018/2019 has been an exceptional year in many respects. In operational terms, 2018-2019 was again a year of substantial growth for Chepalungu Constituency. However, budget utilization was not 100% due to delay of disbursement of funds from the board. Nonetheless, measures have been put in place to ensure that budgets are utilized.

In the financial year also, we have achieved various projects in the education sector. For example, we constructed a science laboratory to completion in Kipkeigei Secondary School. Furthermore, we have set aside funds to facilitate the training of Bodaboda operators in our constituency. We also held a soccer tournament in the constituency that saw many young people turn out. This helped identify and nurture talents within the constituency.



Photo 1: Training of Bodaboda operators

However, there have been emerging issues, for instance in the allocation of bursaries. There have been complains that some of the bright needy students are left out in the awarding of bursaries. Nevertheless, we have initiated measures to address the challenge. That is, students will be selected for awarding of bursaries from grassroots.

We have also experienced challenges in the implementation of projects. For instance, variation of contracts. We have resolved to get a professional who will develop proper BQs.

Sign

CHAIRMAN NG-CDF COMMITTEE



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

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF NG-CDF CHEPALUNGU 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 NG-CDF Chepalungu shall prepare financial statements in respect of that NG-CDF Chepalungu. 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 NG-CDF-Chepalungu Constituency is responsible for the preparation and presentation of the NG-CDF Chepalungu's financial statements, which give a true and fair view of the state of affairs of the NG-CDF Chepalungu 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 NG-CDF Chepalungu; (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 NG-CDF Chepalungu; (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 NG-CDF-Chepalungu Constituency accepts responsibility for the NG-CDF Chepalungu'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 *NG-CDF Chepalungu's* financial statements give a true and fair view of the state of NG-CDF Chepalungu's transactions during the financial year ended June 30, 2019, and of the NG-CDF Chepalungu's financial position as at that date. The Accounting Officer charge of the NG-CDF-Chepalungu Constituency further confirms the completeness of the accounting records maintained for the *NG-CDF Chepalungu*, which have been relied upon in the preparation of the NG-CDF Chepalungu's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF-Chepalungu Constituency confirms that the NG-CDF Chepalungu has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF Chepalungu'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 NG-CDF Chepalungu'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-CHEPALUNGU Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.


Fund Account Manager


Sub-County Accountant

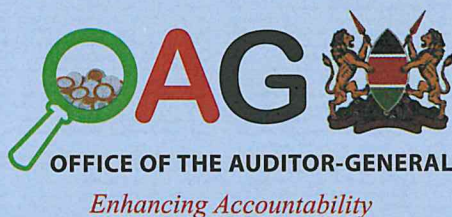
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Felix Ntutu

John Ohanga
ICPAK Member Number:

REPUBLIC OF KENYA

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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHEPALUNGU 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 - Chepalungu Constituency set out on pages 8 to 34, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Chepalungu 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

1.0 Inaccuracies in the Financial Statements

The financial statements contain the following inconsistencies and inaccuracies:

- 1.1** The statement of receipts and payments reflects a surplus of Kshs.15,751,423. However, the recomputed surplus amount is Kshs.16,334,840 thereby resulting into a difference of Kshs.583,417 which has not been explained.
- 1.2** The statement of cashflows reflects transfers from the Board amounting to Kshs.160,343,351 which differs with the transfers of Kshs.160,926,769 reflected in the statement of receipts and payments and the summary statement of appropriation - recurrent and development combined. The resultant difference of Kshs.583,418 has not been explained.

- 1.3 Some of the balances reflected in the summary statement of appropriation - recurrent and development combined differed with those reflected in the statement of budget execution by programmes and sub programmes as detailed below:

Item	Summary Statement of Appropriation (Kshs.)	Budget Execution (Kshs.)	Variance (Kshs.)
Final Budget	164,408,776	109,040,876	55,367,900
Actual Expenditure on Comparable Basis	144,591,928	109,040,876	35,551,052
Budget Utilization Difference	19,816,848	-	19,816,848

- 1.4 The statement of budget execution by programmes and sub-programmes reflects a total original budget of Kshs.3,300,000 for administration and recurrent expenditure. However, the recomputed total is Kshs.6,359,452 resulting into an unreconciled variance of Kshs.3,059,452.
- 1.5 The pages of the annual report and the financial statements are not properly aligned with Pages 5,7 and 12 being blank. In addition, the date when the financial statements were approved and signed by the accounting officer is not indicated under the Statement of Management Responsibilities.

In the circumstances, the accuracy and completeness of the financial statements could not be ascertained.

2.0 Unsupported and Undisclosed Bank Balances

The statement of assets and liabilities reflects a bank balance of Kshs.16,334,841. However, the cash book reflected a balance of Kshs.17,534,823 leading to an unexplained variance of Kshs.1,199,982. Further, the bank reconciliation statement reflected unpresented cheques amounting to Kshs.37,974,395 of which the detailed supporting schedule was not provided. Additional information indicated that the Fund operated bank account number 122026090952 with a local bank. However, the balance held in the bank account as at 30 June, 2019 was not disclosed in the financial statements.

In the circumstances, the validity, accuracy and completeness of the reported bank balance of Kshs.16,334,841 could not be ascertained.

3.0 Outstanding Imprest

The statement of assets and liabilities reflects a nil balance for outstanding imprest. However, a review of the cashbook and the ledgers revealed that imprests totalling to Kshs.1,715,000 were issued during the year but remained unsurrendered as at 30 June, 2019 contrary to Section 93(5) of the Public Finance Management (National Government) Regulations 2015, which requires a holder of temporary imprest to

account or surrender the imprest within seven (7) working days after returning to the duty station.

In the circumstances, the accuracy and completeness of the reported nil imprest balance as at 30 June, 2019 could not be confirmed. The Management was also in breach of the Law.

4.0 Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers of Kshs.54,703,480 which as disclosed under Note 7 to the financial statements, included Kshs.25,000,000 and Kshs.21,880,000 being bursaries to secondary schools and tertiary institutions respectively. However, the supporting schedules provided for audit did not include the student admission numbers and the bursary amounts awarded. In addition, the bursary sub-committee had not been constituted as required under the Constituency Development Fund Board Circular No. Vol1/111 of 13 September, 2010. Further, Kshs.20,047,000 of the expenditure had been paid in the prior year.

Consequently, the accuracy, propriety and validity of the reported bursary payments could not be confirmed.

5.0 Overstated Committee Expenses

Note 5 to the financial statements reflects use of goods and services balance of Kshs.19,266,784 which as disclosed at Note 5 to the financial statements included Kshs.15,338,784 relating to committee expenses. However, the supporting schedule for the committee expenses included Kshs.5,295,188 which had been paid in the financial year 2017/2018.

Consequently, the accuracy and propriety of the reported committee expenses of Kshs.15,338,736 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 - Chepalungu 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

Budget Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final expenditure budget and actual expenditure on comparable basis of

Kshs.164,408,776 and Kshs.144,591,928 respectively, resulting to an under absorption of Kshs.19,816,848 or 12% of the budget. No satisfactory explanation was provided for the under absorption.

Consequently, delivery of goods and services to the residents of Chepalungu Constituency was curtailed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Incomplete Projects

The projects' implementation status report revealed that one hundred and nineteen (119) projects with a funding allocation of Kshs.62,291,000 were incomplete as at 30 June, 2019. Management attributed the delay to the slow tendering process and the delay in receiving disbursements from the Board.

Consequently, it has not been possible to confirm if and when value for money would be realized from the incomplete projects.

2. Anomalies in Projects being Implemented

Audit inspection of five (5) projects with a funding allocation of Kshs.3,345,000 revealed the following anomalies:

Project	Details	Cost (Kshs.)	Observations
Kipsegon Primary School	Construction of classroom	500,000	Gutters and ceiling boards installed were other than those specified in the bill of quantities; the floor had cracks while the contractor was not on site but had received full payment including works not done.
Kapkesosio Primary School	Construction of classroom	500,000	Contractor not on site, keying on the walling is not as per the bill of quantities; the contractor was not on site but had received full payment for the contract.
Olesoi Primary School	Construction of classroom	500,000	Construction on-going despite the Project having been indicated as

Project	Details	Cost (Kshs.)	Observations
			complete in the status report; Contractor had been paid in full.
Kapteter Primary School	Construction of classroom	500,000	Gutters and ceiling boards installed were other than those specified in the bill of quantities; the floor had cracks while the contractor was not on site and had been paid in full for the contract including for works not done.
Septic Tank	Renovation of Septic Tank	1,345,000	Project complete but not put to use.
Total		3,345,000	

Consequently, value for money on the amount of Kshs.3,345,000 spent on the projects 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 overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of 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 Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 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

11 November, 2021

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

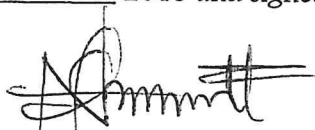
Reports and Financial Statements

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	160,926,769	43,405,172
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
TOTAL RECEIPTS		160,926,769	43,405,172
PAYMENTS			
Compensation of employees	4	3,151,494	952,000
Use of goods and services	5	19,266,784	5,807,150
Transfers to Other Government Units	6	67,470,171	17,650,000
Other grants and transfers	7	54,703,480	19,951,089
Acquisition of Assets	8	0.00	0.00
Other Payments	9	0.00	0.00
TOTAL PAYMENTS		144,591,928	44,360,239
SURPLUS/ (DEFICIT)		15,751,423	(955,067)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Chepalungu Constituency financial statements were approved on 2019 and signed by:



Fund Account Manager
Felix Ntutu



Sub-County Accountant
John Ohanga


ICPAK Member Number:


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	16,334,841	583,418
Cash Balances (cash at hand)	10B	0.00	0.00
Total Cash and Cash Equivalents		16,334,841	583,418
Current Receivables			
Outstanding Imprests	11	0.00	0.00
TOTAL FINANCIAL ASSETS		16,334,841	583,418
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0.00	0.00
Gratuity	12B	0.00	0.00
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		0.00	0.00
REPRESENTED BY			
Fund balance b/fwd	13	583,418	1,538,485
Surplus/Deficit for the year		15,751,423	(955,067)
Prior year adjustments	14	0.00	0.00
NET FINANCIAL POSITION		16,334,841	583,418

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Chepalungu Constituency financial statements were approved on 2019 and signed by:


Fund Account Manager
Felix Ntutu

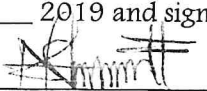

Sub-County Accountant
John Ohanga
ICPAK Member Number:


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU 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	160,343,351	43,405,172
Other Receipts	3	0.00	0.00
Total receipts		160,343,351	43,405,172
Payments			
Compensation of Employees	4	3,151,494	952,000
Use of goods and services	5	19,266,784	5,807,150
Transfers to Other Government Units	6	67,470,171	17,650,000
Other grants and transfers	7	54,703,480	19,951,089
Other Payments	9	0.00	0.00
Total payments		144,591,928	44,360,239
Total Receipts Less Total Payments		15,751,423	(955,067)
Adjusted for:			
Outstanding imprest	11	0.00	0.00
Retention Payable	12A	0.00	0.00
Gratuity Payable	12B	0.00	0.00
Prior year adjustments	14	0.00	0.00
Net Adjustments			
Net cash flow from operating activities		15,751,423	(955,067)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	9	0.00	0.00
Net cash flows from Investing Activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT		15,751,426	(955,067)
Cash and cash equivalent at BEGINNING of the year	13	583,418	1,538,485
Cash and cash equivalent at END of the year		<u>16,334,841</u>	<u>583,418</u>

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


Fund Account Manager
Felix Ntutu


Sub-County Accountant
John Ohanga
ICPAK Member Number:

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


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	109,040,876		55,367,901	164,408,776	160,926,769	3,482,007	98%
Proceeds from Sale of Assets	0.00		0.00	0.00	0.00	0.00	0
Other Receipts	0.00		0.00	0.00	0.00	0.00	0
TOTALS	109,040,876		55,367,901	164,408,776	160,926,769	3,482,007	
PAYMENTS							
Compensation of Employees	3,299,453		132,041.00	3,431,494	3,151,494	280,000	92%
Use of goods and services	6,514,227		12,814,000	19,328,227	19,266,784	61,443	100%
Transfers to Other Government Units	51,686,350		22,524,825	74,211,175	67,470,171	6,741,003	91%
Other grants and transfers	47,540,848		15,220,008	62,760,855	54,703,480	8,057,375	87%
Acquisition of Assets	0.00		0.00	0.00	0.00	0.00	
Other Payments	0.00		4,677,027	4,677,027		4,677,027.00	0%
TOTALS	109,040,876		55,367,901	164,408,776	144,591,928	19,816,848	88%

The amount indicated as the budget adjustment in the receipts side of the appropriation statement is the amount which was for the previous financial year ; of which the proposal was sent lat to the NG-CDF Board, was approved during the financial year 2018/19 and spent during the same period.

- i. The budget adjustments on the expenditure side is the amount which was carried forward from the FY 2017/2018.

The NGCDF-CHEPALUNGU Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Felix Ntutu


Sub-County Accountant
John Ohanga
ICPAK Member Number:

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

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,059,452.23	92,042	3,151,494	3,151,494	92,042
1.2 Committee allowances	1,500,000	3,500,000	5,000,000	5,000,000	3,500,000
1.3 Use of goods and services	1,800,000	8,466,784	10,266,784	10,266,784	8,466,784
TOTAL	3,300,000.00	12,058,826	18,418,278	18,418,278	12,058,826
2.0 Monitoring and evaluation					
2.1 Capacity building	700,000	0.00	700,000	700,000	0.00
2.2 Committee allowances	2,000,000	8,338,784	10,338,783.60	10,338,783.60	8,338,784
2.3 Use of goods and services	571,226.27	8,428,773.70	9,000,000	9,000,000	8,428,773.70
TOTAL	3,271,226	16,767,558	20,038,784	20,038,784	16,767,558
3.0 Emergency					
To cater for unforeseen occurrence in the constituency during the financial year	5,738,993.45	(3,422,873.50)	2,316,120	2,316,120	(3,422,873.50)
TOTAL	5,738,993.45	(3,422,873.50)	2,316,120		(3,422,873.50)
TOTAL					
4.0 Bursary and Social Security					
4.1 Primary Schools	0.00	0.00	0.00	0.00	
4.2 Secondary Schools	16,260,218.75	8,739,781	25,000,000	25,000,000	8,739,781
4.3 Tertiary Institutions	11,000,000.00	10,880,000	21,880,000	21,880,000	10,880,000
4.4 Universities	-	-	-	-	-
4.5 Social Security	0.00	0.00	0.00		0.00
TOTAL	27,260,218.75	19,619,781	46,880,000	46,880,000	19,619,781

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHEPALUNGU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.0 Sports					
5.1 Carry out Constituency Sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits	2,180,817.50	(463,817.50)	1,714,000	2,180,817.50	463,817.50
Total	2,180,817.50	(463,817.50)	1,717,000		(463,817.50)
6.0 Environment					
Tree planting in the following institutions; Kotoibek Pri, Kapkesosio Pri, Kiptage, Cheboriot, Chepkosui, Kasegut, Kerundut, Olesoi, Kaplele, Lelechwet, Kapsio, Kaptembwo, Kipsirat Lugumek, Kosia and Tarakwet Primary School	1,310,817.50	526,182.50	1,837,000	1,837,000	526,182.50
Total	1,310,817.50	526,182.50	1,837,000	1,837,000	526,182.50
6.3					
7.0 Primary Schools Projects (List all the Projects)					
7.1 Kipsegon Primary School	500,000	0.00	500,000	500,000	0.00
7.2 Kapkesosio Primary School	500,000	0.00	500,000	500,000	0.00
7.3 Kiptage Primary School	500,000	0.00	500,000	500,000	0.00
7.4 Cheboriot Primary School	500,000	0.00	500,000	500,000	0.00
7.5 Chepkosui Primary School	500,000	0.00	500,000	500,000	0.00
7.6 Kerundut Primary School	500,000	0.00	500,000	500,000	0.00
7.7 Olesoi Primary School	500,000	0.00	500,000	500,000	0.00
7.8 Kaplele Primary School	500,000	0.00	500,000	500,000	0.00
7.9 Lelechwet Primary School	500,000	0.00	500,000	500,000	0.00
7.10 Kapsio Primary School	500,000	0.00	500,000	500,000	0.00
7.11 Kaptembwo Primary School	500,000	0.00	500,000	500,000	0.00
7.12 Kipsirat Primary School	500,000	0.00	500,000	500,000	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHEPALUNGU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.13 Lugumek Primary School	500,000	0.00	500,000	500,000	0.00
7.14 Kosia Primary School	500,000	0.00	500,000	500,000	0.00
7.15 Tarakwet Primary School	500,000	0.00	500,000	500,000	0.00
7.16 Ngwonet Primary School	500,000	0.00	500,000	500,000	0.00
7.17 Kapteter Primary School	500,000	0.00	500,000	500,000	0.00
7.18 Kipturgut Primary School	500,000	0.00	500,000	500,000	0.00
7.19 Kapcheruse Primary School	350,000	0.00	350,000	350,000	0.00
7.20 Chemisugut Primary School	500,000	0.00	500,000	500,000	0.00
7.21 Borut Primary School	500,000	0.00	500,000	500,000	0.00
7.22 Kaptembwo Lelach Primary School	450,000	0.00	450,000	450,000	0.00
7.23 Kipkelat Primary School	500,000	0.00	500,000	500,000	0.00
7.24 Lelbarak Primary School	500,000	0.00	500,000	500,000	0.00
7.25 Lalwat Primary School	500,000	0.00	500,000	500,000	0.00
7.26 Kapngeti Primary School	500,000	0.00	500,000	500,000	0.00
7.27 Chebonjirai Primary School	500,000	0.00	500,000	500,000	0.00
7.28 Tilangok Primary School	500,000	0.00	500,000	500,000	0.00
7.29 Sogororbei Primary School	500,000	0.00	500,000	500,000	0.00
7.30 Mukanget Primary School	500,000	0.00	500,000	500,000	0.00
7.31 Kaptorokwa Primary School	500,000	0.00	500,000	500,000	0.00
7.32 Chepkeswaet Primary School	500,000	0.00	500,000	500,000	0.00
7.33 Kamongil Primary School	500,000	0.00	500,000	500,000	0.00
7.34 Kamosiro Primary School	500,000	0.00	500,000	500,000	0.00
7.35 Kamorit Primary School	500,000	0.00	500,000	500,000	0.00
7.36 Kisiet Primary School	500,000	0.00	500,000	500,000	0.00
7.37 Kapseret Primary School	300,000	0.00	300,000	300,000	0.00
7.38 Kapamban Primary School	500,000	0.00	500,000	500,000	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHEPALUNGU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.39 Kurmana Primary School	500,000	0.00	500,000	500,000	0.00
7.40 Chemagel Primary School	500,000	0.00	500,000	500,000	0.00
7.41 Cheplelet Primary School	500,000	0.00	500,000	500,000	0.00
7.42 Bingwa Primary School	600,000	0.00	600,000	600,000	0.00
7.43 Atembwo Primary School	500,000	0.00	500,000	500,000	0.00
7.44 Don Bosco Primary School	500,000	0.00	500,000	500,000	0.00
7.45 Leldet Primary School	500,000	0.00	500,000	500,000	0.00
7.46 Umoja Primary School	500,000	0.00	500,000	500,000	0.00
7.47 Kimananga Primary School	500,000	0.00	500,000	500,000	0.00
7.48 Motigere Primary School	400,000	0.00	400,000	400,000	0.00
7.49 Chesegem Primary School	500,000	0.00	500,000	500,000	0.00
7.50 Kimugul Primary School	500,000	0.00	500,000	500,000	0.00
7.51 Sagana Primary School	300,000	0.00	300,000	300,000	0.00
7.52 Ndamichonik Primary School	500,000	0.00	500,000	500,000	0.00
7.53 Saramek Primary School	500,000	0.00	500,000	500,000	0.00
7.54 Kibereisit Primary School	500,000	0.00	500,000	500,000	0.00
7.55 Cheborian Primary School	500,000	0.00	500,000	500,000	0.00
7.56 Mombwo Primary School	500,000	0.00	500,000	500,000	0.00
7.57 Kimindilil Primary School	500,000	0.00	500,000	500,000	0.00
7.58 Chesarur Primary School	500,000	0.00	500,000	500,000	0.00
7.59 Araret Primary School	700,000	0.00	700,000	700,000	0.00
7.60 Cheptolelio Primary School	500,000	0.00	500,000	500,000	0.00
7.61 Sugumerga Primary School	500,000	0.00	500,000	500,000	0.00
7.62 Chebostuiyet Primary School	2,000,000	0.00	2,000,000	2,000,000	0.00
7.63 Goitab Silibwet Primary School	2,000,000	0.00	2,000,000	2,000,000	0.00
7.64 Kabisimba Primary School	500,000	0.00	500,000	500,000	0.00

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.65 Chebanyiny Primary School	500,000	0.00	500,000	500,000	0.00
7.66 Singoiwek Primary School	500,000	0.00	500,000	500,000	0.00
7.67 Kagawet Primary School	236,349.50	0.00	236,349.50	236,349.50	0.00
7.68 Lelaitich Primary School	500,000	0.00	500,000	500,000	0.00
7.69 Yoywana Primary School	300,000	0.00	300,000	300,000	0.00
7.70 Areiyet Primary School	1,000,000	0.00	1,000,000	1,000,000	0.00
7.71 Kikuskong Primary School	500,000	0.00	500,000	500,000	0.00
7.72 Labotiet Primary School	500,000	0.00	500,000	500,000	0.00
7.73 Kalichek Primary School	500,000	0.00	500,000	500,000	0.00
7.74 Ngenenet Primary School	500,000	0.00	500,000	500,000	0.00
7.75 Kamaget Primary School	500,000	0.00	500,000	500,000	0.00
7.76 Kamotyo Primary School	500,000	0.00	500,000	500,000	0.00
7.77 Chelaibei Primary School	500,000	0.00	500,000	500,000	0.00
7.78 Tilangok Primary School	500,000	0.00	500,000	500,000	0.00
7.79 Koitab kalyet Primary School	500,000	0.00	500,000	500,000	0.00
7.80 kapkemoi Primary School	500,000	0.00	500,000	500,000	0.00
7.81 Chepnyaliliet Primary School	500,000	0.00	500,000	500,000	0.00
7.82 Itembe Primaary School	500,000	0.00	500,000	500,000	0.00
7.83 Kapkwen Primary School	500,000	0.00	500,000	500,000	0.00
7.84 Kasegut Primary School	500,000	0.00	500,000	500,000	0.00
7.85 Chemengwa Primary School	500,000	0.00	500,000	500,000	0.00
7.86 Kabisimba Primary School	500,000	0.00	500,000	500,000	0.00
7.87 Kesabita Primary School	500,000	0.00	500,000	500,000	0.00
TOTAL	46,136,349.50	0.00	46,136,349.50	46,136,349.50	0.00
8.0 Secondary Schools Projects (List all the Projects)					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHEPALUNGU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.1 Tebeswet Secondary School	500,000	0.00	500,000	500,000	0.00
8.2 Kiprichait Secondary School	500,000	0.00	500,000	500,000	0.00
8.3 Nyambugo Secondary School	500,000	0.00	500,000	500,000	0.00
8.4 Kipkeigei Secondary School	700,000	0.00	700,000	700,000	0.00
8.5 Miss Mara Secondary School	300,000	0.00	300,000	300,000	0.00
8.6 Areiyet Secondary School	700,000	0.00	700,000	700,000	0.00
8.7 Tumoi Secondary School	500,000	0.00	500,000	500,000	0.00
8.8 Kalichek Secondary School	450,000	0.00	450,000	450,000	0.00
8.9 Kamogiboi Secondary School	500,000	0.00	500,000	500,000	0.00
8.10 Chebelyon Secondary School	500,000	0.00	500,000	500,000	0.00
8.11 Chemaetany Secondary School	450,000	0.00	450,000	450,000	0.00
8.12 Chelelach Secondary School	500,000	0.00	500,000	500,000	0.00
8.13 Kaptwolo Secondary School	500,000	0.00	500,000	500,000	0.00
8.14 Reberwet Secondary School	650,000	0.00	650,000	650,000	0.00
8.15 Saunet Secondary School	500,000	0.00	500,000	500,000	0.00
8.16 Kiboson Secondary School	500,000	0.00	500,000	500,000	0.00
8.17 Kiptunoi Secondary School	500,000	0.00	500,000	500,000	0.00
8.18 Kabema Day Secondary School	500,000	0.00	500,000	500,000	0.00
8.19 Sigor Day Secondary School	700,000	0.00	700,000	700,000	0.00
8.20 Kapoleseroi Secondary School	1,000,000	0.00	1,000,000	1,000,000	0.00
8.21 Kimaya Secondary School	500,000	0.00	500,000	500,000	0.00
8.22 Kamusanga Secondary School	500,000	0.00	500,000	500,000	0.00
8.23 Nogirwet Secondary School	600,000	0.00	600,000	600,000	0.00
8.24 Kamaget Secondary School	500,000	0.00	500,000	500,000	0.00
8.25 Kapehelel Secondary School	500,000	0.00	500,000	500,000	0.00
8.26 Kiriba Secondary School	500,000	0.00	500,000	500,000	0.00

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
TOTAL	14,050,000	0.00	14,050,000	14,050,000	0.00
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Chepalungu Technical Training Institute	1,500,000	0.00	1,500,000	1,500,000	0.00
9.2					
Total	1,500,000	0.00	1,500,000	1,500,000	0.00
10.0 Security Projects					
10.1 Kabisimba Assistant Chief's Office	100,000	0.00	100,000	100,000	0.00
10.2 Bingwa Assistant Chiefs Office	150,000	0.00	150,000	150,000	0.00
10.3 Itembe Chief's Office	700,000	0.00	700,000	700,000	0.00
10.4 Lelaitich Chief's Office	100,000	0.00	100,000	100,000	0.00
TOTAL	1050,000.00	0.00	1050,000.00	1050,000.00	0.00
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	0.00	0.00	0.00	0.00	0.00
11.2 Construction of CDF office	0.00	0.00	0.00	0.00	0.00
11.3 Purchase of furniture and equipment	0.00	0.00	0.00	0.00	0.00
11.4 Purchase of computers	0.00	0.00	0.00	0.00	0.00
11.5 Purchase of land	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00
12.0 Others					
12.1 Strategic Plan	0.00	0.00	0.00	0.00	0.00
12.2 Innovation Hub	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	109,040,876	0.00	109,040,876	109,040,876	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU 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 NG-CDF Chepalungu

The financial statements are for the NGCDF-CHEPALUNGU Constituency. The financial statements encompass the reporting NG-CDF Chepalungu 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 NG-CDF Chepalungu for all the years presented.

a) Recognition of receipts

~~The NG-CDF Chepalungu recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the NG-CDF Chepalungu.~~

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 NG-CDF Chepalungu)

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 NG-CDF Chepalungu.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU 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 NG-CDF Chepalungu 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 NG-CDF Chepalungu recognises all payments when the event occurs and the related cash has actually been paid out by the NG-CDF Chepalungu.

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 NG-CDF Chepalungu and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU CONSTITUENCY**
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For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the NG-CDF Chepalungu 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 NG-CDF Chepalungu 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 NG-CDF Chepalungu at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU CONSTITUENCY**
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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 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 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) –
CHEPALUNGU CONSTITUENCY**
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	1	43,405,172.80	
AIE NO. B030231	2	10,000,000.00	
AIE NO. B030335	3	7,897,303.00	
AIE NO. B006310	1	7,000,000.0	
AIE NO. B030367	2	13,000,000.00	
AIE NO. B042878	3	24,000,000.00	
AIE NO		55,040,875.50	
AIE NO: A892938			37,905,172
AIE NO: A855781			5,500,000
TOTAL		160,343,351.30	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings	0.00	
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Total	0.00	0.00

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

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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	3,151,493.76	952,000
Basic wages of casual labour	0.00	0.00
Personal allowances paid as part of salary		
House allowance	0.00	0.00
Transport allowance	0.00	0.00
Leave allowance	0.00	0.00
Gratuity – paid		
~ Accrued	0.00	0.00
Other personnel payments	0.00	0.00
Total	3,151,494	952,000

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

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	15,338,783.60	2,811,000
Utilities, supplies and services	0.00	1,200,000
Communication, supplies and services	0.00	
Domestic travel and subsistence	0.00	549,400
Printing, advertising and information supplies & services	0.00	
Rentals of produced assets	0.00	
Training expenses	0.00	1,131,000
Hospitality supplies and services	0.00	52,716
Insurance costs	0.00	
Specialized materials and services	3,928,000	
Office and general supplies and services		
Other operating expenses		63,034
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
Total	19,266,784	5,807,150

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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		5,300,000
Transfers to primary schools	46,136,349.00	12,350,00
Transfers to secondary schools	21,333,822.00	0.00
Transfers to tertiary institutions	0.00	0.00
Transfers to health institutions	0.00	0.00
TOTAL	67,470,171.00	17,650,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools	25,000,000	5,673,494
Bursary – tertiary institutions	21,880,000	6,455,067
Bursary – special schools	0.00	0.00
Mock & CAT	0.00	0.00
Security projects	1,956,360	6,086,322
Sports projects	1,714,000	0.00
Environment projects	1,837,000	0.00
Emergency projects	2,316,120	1,736,206
Total	54,703,480	19,951,089

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

8.

<u>Acquisition of Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Total	0.00	0.00

9. **OTHER PAYMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
ICT Hub	4,670,027	0.00
	4,670,027	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Equity Bank , A/C 1220260909562</i>	0.00	0.00
<i>Transnational Bank, A/C 0174122001</i>	16,334,841	583,418
Total	16,334,841	583,418
10B: CASH IN HAND		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations	0.00	0.00
Total	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Felix Ntutu	0.00	0.00	0.00	0.00
<i>Total</i>				<u>0.00</u>

12A. RETENTION

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	0.00	0.00
Supplier 2	0.00	0.00
Supplier 3	0.00	0.00
Total	0.00	0.00

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Name 1	0.00	0.00
Name 2	0.00	0.00
Name 3	0.00	0.00
Add as appropriate		
Total	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2019

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	583,418.00	1,538,485
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	583,418	1,538,485

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	0.00	0.00
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHEPALUNGU CONSTITUENCY**
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	0.00	0.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NG-CDFC Staff	0.00	0.00
Others	0.00	0.00
	0.00	0.00

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	869,000	490,000
Use of goods and services	1,210,000	5,087,919
Amounts due to other Government entities	4,900,000	7,600,000
Amounts due to other grants and other transfers	12,837,848	37,512,955
Acquisition of assets	0.00	0.00
Others	0.00	4,677,027
	19,816,848	55,367,901

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

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC Account Balances	5,781,687	212,305
	5,781,687	212,305

NATIONAL GOVERNMENT CHEPALUNGU CONSTITUENCY

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	B	c	d=a-c	
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 - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2019

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						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8. -						
9.						
Sub-Total						
Others (specify)						
10.						
11.-						
12.						
Sub-Total		428,293				
Grand Total		428,293				
-						

NATIONAL GOVERNMENT CHEPALUNGU CONSTITUENCY

**Reports and Financial Statements
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		869,000.00	490,000	
Use of goods & services		1,210,000.00	5,087,919	
Amounts due to other Government entities				
Primary Projects		2,800,000.00	1,500,00	
Secondary Projects		2,100,000.00	6,100,000	
Sub-Total		4,900,000	7,600,000	
Amounts due to other grants and other transfers				
Emergency projects		3,422,873.50	2,853,448	
Sports activity		463,817.50	227,586	
Bursary tertiary		3,482,007	14,000,000	
Bursary secondary		0.00	13,269,000	
Environment projects		2,244,841.00	1,963,793	
Security projects		3,224,309.00	5,199,128	
Sub-Total		12,837,848	37,512,955	
Acquisition of assets				
Others (<i>specify</i>)				
Innovation hubs		0.00	4,677,027	
		16334841		
Sub-Total		0.00	4,677,027	
Grand Total		19,816,848	55,367,901	

NATIONAL GOVERNMENT CHERPALUNGU CONSTITUENCY

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class		Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land		0.00	0.00	0.00	0.00
Buildings and structures		16,868,000	0.00	0.00	16,868,000
Transport equipment		6,200,000	0.00	0.00	6,200,000
Office equipment, furniture and fittings		448,000	0.00	0.00	448,000
ICT Equipment, Software and Other ICT Assets		0.00	0.00	0.00	0.00
Other Machinery and Equipment		0.00	0.00	0.00	0.00
Heritage and cultural assets		0.00	0.00	0.00	0.00
Intangible assets		0.00	0.00	0.00	0.00
Total		23,516,000			23,516,000

NATIONAL GOVERNMENT CHEPALUNGU CONSTITUECY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KIPSIRAT PRIMARY SCHOOL	TRANSNATIONAL	174308001	150,000	208,980
MASINDONI PRIMARY SCHOOL	TRANSNATIONAL	174358001	230,000.00	610
KAPSINENDET SECONDARY SCHOOL	TRANSNATIONAL	174286001	185,000.00	2715
KAPKESOSIO PRIMARY SCHOOL	TRANSNATIONAL	174368120	130,000.00	
LUGUMEK PRIMARY SCHOOL	TRANSNATIONAL	174367156	168,000.00	
TEBESWET SECONDARY SCHOL	TRANSNATIONAL	174261870	120,000.00	
St. Sofia Kapchepobkeny Primary School	TRANSNATIONAL	174265874	150,000.00	
Baraka Primary School	TRANSNATIONAL	174321693	150,000.00	
Chebitet Primary School	TRANSNATIONAL	174157892	150,000.00	
Kosimbei Primary School	TRANSNATIONAL	174597512	200,000.00	
Greenland Primary School	TRANSNATIONAL	174358792	200,000.00	
Kaplelechwo Primary School	TRANSNATIONAL	174015896	200,000.00	
Kiptenden Primary School	TRANSNATIONAL	174012574	150,000.00	
Yoywana Primary School	TRANSNATIONAL	174215524	250,000.00	
KabarakPrimary School	TRANSNATIONAL	174012697	150,000.00	
Chemaetany Primary School	TRANSNATIONAL	174264289	200,000.00	
KamenwoPrimary School	TRANSNATIONAL	174163721	200,000.00	
KabisimbaPrimary School	TRANSNATIONAL	184568712	400,000.00	
BarteganPrimary School	TRANSNATIONAL	174561254	175,000.00	
Chepyaliliet Primary School	TRANSNATIONAL	173946321	250,000.00	
Toporosho Primary School	TRANSNATIONAL	174216891	125,000.00	
Chebugon B Primary School	TRANSNATIONAL	172567315	335,000.00	
Tilangok Primary School	TRANSNATIONAL	174315796	300,000.00	
Kamosos Primary School	TRANSNATIONAL	174689875	300,000.00	

NATIONAL GOVERNMENT CHEPALUNGU CONSTITUENCY
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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Cheleget Primary School	TRANSNATIONAL	174254861	125,000.00	
Siroriondo Primary School	TRANSNATIONAL	174336594	350,000.00	
MASINDONI PRIMARY SCHOOL	TRANSNATIONAL	174358001	260,000.00	
KAPSINENDET SECONDARY SCHOOL	TRANSNATIONAL	174286001	178,687.00	
TOTAL			5,781,687.00	212,305

NATIONAL GOVERNMENT CHEPALUNGU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	In accuracies in the statement of receipts	The statement of receipts and payment has been amended to reflect the correct figure. The error occurred due to wrong arithmetic which has since been rectified in the financial statement attached.	Felix Ntutu Fund Account Manager	Resolved	
2.	Inaccuracies in balances of cash and equivalent	The observation which was made in the cash and cash equivalent was due to wrong posting in the cash book which have been rectified.	Felix Ntutu Fund Account Manager	Resolved	
3.	Outstanding temporary Imprest	The vouchers for the above Imprest were prepared during last financial year, however due to the	Felix Ntutu Fund Account Manager	Resolved	