


REPUBLIC OF KENYA



Enhancing Accountability

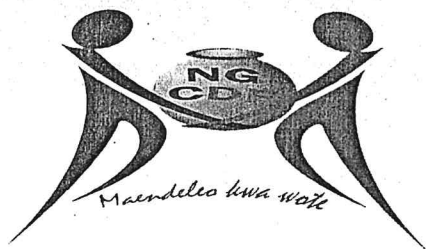
 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE: 1 DEC 2021	DAY: WED
TABLED BY:	L.O. Mwangi
CLERK OF THE HOUSE:	R.V. CAMPAU

THE AUDITOR-GENERAL

ON

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

NYAKACH CONSTITUENCY

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Core Values

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

(b) Key Management

The NGCDF Nyakach 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	Moses Toloi Karakacha
2.	Sub-County Accountant	Philip Siminyu Makokha
3.	Chairman NGCDFC	Joel Onono McOdongo
4.	Member NGCDFC	Henry Odingo

(d) Fiduciary Oversight Arrangements

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

P.O. Box 169-40111
Constituency office Building
PAP ONDITI MARKET

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

NYAKACH CONSTITUENCY

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For the year ended June 30, 2019

(f) NGCDF NYAKACH Constituency Contacts

Telephone: (254)723 89 66 42
E-mail: cdfNyakach@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF NYAKACH Constituency Bankers

1. Kenya Commercial Bank
SONDU BRANCH
Account number: 1104034220

(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 CONSTITUENCY DEVELOPMENT FUND (NGCDF)
NYAKACH CONSTITUENCY
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Forward by the chairman NGCDF committee

The constituency had a budget allocation of kshs 109,040,875.52 during the financial year under review. The national board disbursed a total of kshs 90,294,828 during the year to the constituency account. This disbursement included kshs 46,100,000 from the year under review while kshs 44,194,828 related to the financial year 2017-2018.

The total amount available in the year including the balances brought down of kshs 34,478,683 was kshs 124,773,511. During the year our total expenditure through the various vote heads was kshs 122,502,762 leaving a balance of kshs 2,270,749 at the year end. Employees compensation utilized kshs 3,031,192.80, the use of goods and services took kshs 12,376,096.10 while acquisition of assets used kshs 1,105,053.40. Transfers to other government entities amounted to kshs 58,100,000.00 and other grants kshs 45,810,420.00 that included over kshs 36,000,000 that was paid as fees for needy students in secondary schools and tertiary institutions. Part payment for the preparation of the strategic plan of kshs 680,000 was made to the consultant. The plan is expected to be completed in the following financial year, 2019/2020. The summary of payments is depicted in figure 1.1

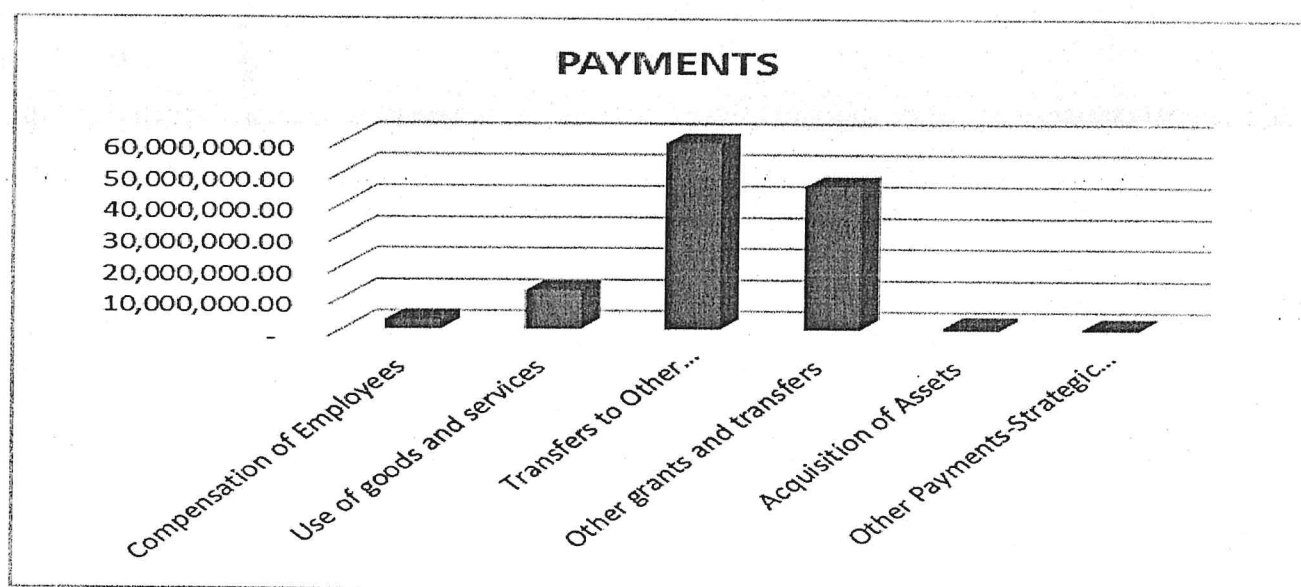


Figure 1.1: Financial year 2018-2019 aggregate payments.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

NYAKACH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

During the financial year the payment for the co-funding of the purchase of six secondary schools' buses was made. This saved the buses from possible auction by the financiers. The payment of the bursary funds was made in the months of August, January and May. This coincided with the opening of the learning institutions and was therefore timely to save the students the agony of being sent away from the schools and institutions of higher learning.

However, during the year our projects proposal was partly approved. This occasioned delay of funds disbursement for the proposed projects. The constituency still expects to receive over kshs 82,000,000 as balances from previous and the current year under review. We hope this will improve in the coming financial year, 2019/2020.



Chairman Ngcdf Committee

Date.....30/8/2019.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
NYAKACH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

II. 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-Nyakach 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-Nyakach 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-Nyakach 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-Nyakach 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-Nyakach Constituency financial statements were approved and signed by the Accounting Officer on 3.8.2019.....August 2019.



Fund Account Manager
Name: Moses T Karakacha
ICPAK Member Number: 14662



Sub-County Accountant
Name: Philip S Makokha
ICPAK Member Number: 14645

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYAKACH 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 - Nyakach Constituency set out on pages 7 to 33, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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 - Nyakach Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the 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. Inaccuracy in Summary Statement of Appropriation

The summary statement of appropriation - recurrent and development combined reflects budget adjustment of Kshs.83,773,511 which is at variance with the balances from the previous year of Kshs.78,673,511 made up of unremitted budget for 2017/2018 of Kshs.44,194,828 and cash and bank balance as at 30 June, 2018 of Kshs.34,478,683 to result to a variance of Kshs.5,100,000 which has not been explained or reconciled.

Consequently, the accuracy and validity of the summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2019 could not be confirmed.

2. Incorrect Opening Balances

Included in the statement of receipts and payments and summary of fixed asset register are opening balances that are not in agreement with prior year audited balances as summarized below:

Item	Audited Balance 30 June, 2018 (Kshs.)	Reported Opening Balances (Kshs.)	Variance (Kshs.)
Compensation of Employees	1,629,240	1,231,268	397,972
Use of Goods and Services	5,906,756	7,204,728	1,297,972
Transfers to Other Government Units	12,800,000	11,900,000	900,000
Other Grants and Transfers	32,309,300	30,538,768	1,770,532
Summary of Fixed Asset Register	24,510,000	19,164,276	5,345,724
Total	77,155,296	70,039,040	9,712,200

No reason or explanation has been provided for the variances arising between the two sets of records.

Consequently, the accuracy and validity of the above balances for the year ended 30 June, 2019 could not be confirmed.

3. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.3,670,749. However, review of the bank reconciliation statement for the month of June, 2019 showed unrepresented cheques totalling to Kshs.5,806,664 which included four (4) cheques totalling to Kshs.40,200 whose amounts were at variance with amounts recorded in the cash book of Kshs.160,135 resulting to a variance amounting to Kshs.119,935 that was not explained or reconciled.

Further, included in the list of unrepresented cheques totalling to Kshs.5,806,664 are cheques amounting to Kshs.1,203,419 which had not been presented to the bank for payment as at 31 December, 2019 and were therefore stale. However the cheques had not been reversed in cashbook.

Consequently, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.3,670,749 reflected in the statement of assets and liabilities as at 30 June, 2019 could not be ascertained.

4. Inaccuracy in Statement of Cash flows

The statement of cash flows reflects other grants and transfers of Kshs.45,810,420 whereas the statement of receipts and payments reflected a total of Kshs.44,511,690 resulting to an unreconciled variance of Kshs.1,298,730.

Consequently, the accuracy, completeness and validity of the statement of cash flows for the year ended 30 June, 2019 could not be ascertained.

5. Misclassified Expenditure

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.12,376,096. The balance includes committee expenses amount of Kshs.7,151,907 under which an amount of Kshs.255,000 was incurred on the repair and maintenance of the Fund offices. This expenditure was incorrectly classified as part of committee expenses instead of being reported under repairs and maintenance.

Consequently, the accuracy, completeness and validity of committee expenses amount of Kshs.7,151,907 reflected in the statement of the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

6. Unsupported Tractor

Included in the summary of fixed asset register balance of Kshs.21,568,059 is a tractor purchased at a cost of Kshs.3,000,000 in the year 2009. However, the tractor was not operational, and an inspection report was not provided. Also, the Fund did not have the ownership document for this tractor.

Consequently, the accuracy and validity of the tractor's balance of Kshs.3,000,000 as at 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.192,814,388 and Kshs.124,773,511 respectively, resulting to an under-funding of Kshs.68,040,877 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.192,814,388 and Kshs.121,102,762 respectively, resulting to an under expenditure of Kshs.71,711,626 or 37% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Expenditure

Included in the use of goods and services expenditure totalling to Kshs.12,376,096 is committee expenses amounting to Kshs.7,151,907 which was over and above the budgeted amount of Kshs.4,132,304 by Kshs.3,019,803.

Consequently, the Management was in breach of the law.

2. Non-Compliance with Law on Returns

Included in transfers to other Government Institutions totalling to Kshs.58,100,00 is transfers to primary schools amount of Kshs.33,700,000 as disclosed in Note 6 to the financial statements. The balance includes amounts of Kshs.1,800,000 disbursed to three (3) projects (Odhongi Primary School-Kshs.600,000; Lisana Primary School Kshs.600,000 and Barkawarinde Primary School-Kshs.600,000) whose project returns were not provided.

Further, included in the approved estimates for 2018/2019 is an allocation amount of Kshs.3,043,694 towards the purchase of fifty-one (51) seater bus for St. Alloys Gem Secondary School out of which an amount of Kshs.900,000 was disbursed to the school in the year to repay a loan taken from a commercial bank to finance the bus purchase. However, the school did not provide local purchase order, quotations, as well as the loan agreement to confirm the terms of the loan, amounts paid and the outstanding balance as at 30 June, 2019. This is contrary to section 15(1)d of the National Government Constituencies Development Fund Act, 2015 which requires project management committees to prepare returns and file them with a Constituency Committee.

Consequently, the Management breached the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant

legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

05 October, 2021

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
NYAKACH CONSTITUENCY


Reports and Financial Statements

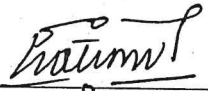
For the year ended June 30, 2019

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	90,294,828	85,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		90,294,828	85,353,447
PAYMENTS			
Compensation of employees	4	3,031,193	1,231,268
Use of goods and services	5	12,376,096	7,204,728
Transfers to Other Government Units	6	58,100,000	11,900,000
Other grants and transfers	7	44,511,690	30,538,768
Acquisition of Assets	8	2,403,420	-
Other Payments	9	680,000	-
TOTAL PAYMENTS		121,102,762	52,645,296
SURPLUS/(DEFICIT)		(30,807,934)	32,708,151

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

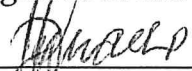

Fund Account Manager
Name: Moses T Karakacha
ICPAK Member Number: 14662

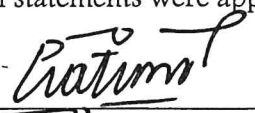

Sub-County Accountant
Philip Siminyu Makokha
ICPAK Member Number: 14645

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**NYAKACH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****IV. 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	3,670,749	34,478,683
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,670,749	34,478,683
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,670,749	34,478,683
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd	13	34,478,683	1,770,532
Surplus/Deficit for the year		(30,807,934)	32,708,151
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		3,670,749	34,478,683

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nyakach Constituency financial statements were approved on 22nd August 2019 and signed by:

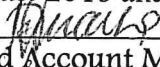

Fund Account Manager
Name: Moses T Karakacha
ICPAK Member Number: 14662

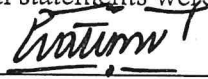

Sub-County Accountant
Name: Philip Siminyu Makokha
ICPAK Member Number: 14645

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**NYAKACH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****V. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	90,294,828	85,353,447
Other Receipts	3	-	-
Total receipts		90,294,828	85,353,447
Payments			
Compensation of Employees	4	3,031,193	1,231,268
Use of goods and services	5	12,376,096	7,204,728
Transfers to Other Government Units	6	58,100,000	11,900,000
Other grants and transfers	7	45,810,420	32,309,300
Other Payments	9	680,000	-
Total payments		119,997,709	52,645,296
Total Receipts Less Total Payments		(29,702,881)	32,708,151
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(29,702,881)	32,708,151
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,105,053)	-
Net cash flows from Investing Activities		(1,105,053)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(30,807,934)	32,708,151
Cash and cash equivalent at BEGINNING of the year	13	34,478,683	1,770,532
Cash and cash equivalent at END of the year		3,670,749	34,478,683

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nyakach Constituency financial statements were approved on 3.7.2019 and signed by:


Fund Account Manager
Name: Moses T Karakacha


Sub-County Accountant
Name: Philip S Makokha
ICPAK Member Number: 14662
ICPAK Member Number: 14645

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,875.52	83,773,511	192,814,387.52	124,773,511.00	82,136,473.37	60%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	109,040,875.52	83,773,511	192,814,387.52	124,773,511.00	82,136,473.37	60%
PAYMENTS						
Compensation of Employees	2,877,064.00	240,603.00	3,117,667.00	3,031,192.80	86,474.20	97%
Use of goods and services	6,936,614.43	8,092,524.00	15,029,138.43	12,376,096.10	2,653,042.33	82%
Transfers to Other Government Units	49,729,820.26	62,400,000.00	112,129,820.26	58,100,000.00	54,029,820.26	51%
Other grants and transfers	48,824,962.73	20,188,560.00	69,013,522.73	44,511,690.00	24,501,832.73	63%
Acquisition of Assets	672,414.10	1,731,369.00	2,403,783.10	2,403,783.00	-	100%
Other Payments-Strategic plan	-	680,000.00	680,000.00	680,000.00	-	100%
TOTAL	109,040,875.52	83,773,511	192,814,387.52	121,102,762.30	71,711,625.00	63%

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

The funds available were only 60% of the projected receipts. The expenditure items were all below the threshold of 90% due to the delayed disbursements from the NGCDF national board. The compensation of employees was within 100% limit due to the payment of staff gratuity made during the year.

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



Fund Account Manager
Name: Moses T Karakacha
ICPAK Member Number: 14662



Sub-County Accountant
Name: Philip S Makokha
ICPAK Member Number: 14645

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	2,877,064	240,603	3,117,667	3,031,193	86,474
1.2 Committee allowances	2,465,388	3,386,049	6,756,437	6,756,437	-
1.3 Use of goods and services	1,200,000	3,256,475	4,456,475	3,556,475	900,000
2.0 Monitoring and evaluation					
2.1 Capacity building	1,000,000	1,350,000	2,350,000	2,350,000	-
2.2 Committee allowances	1,666,916	1,000,000	2,666,916	1,045,470	1,621,446
2.3 Use of goods and services	604,310	-	604,310	-	604,310
3.0 Emergency	5,738,993	500,000	6,238,993	5,133,720	1,105,273
4.0 Bursary and Social Security					
4.1 Secondary Schools	12,920,325	4,116,759	17,037,084	15,761,700	1,275,384
4.2 Tertiary Institutions & universities	20,526,423	4,260,858	24,787,281	20,360,000	4,427,281
5.0 Sports					
5.1 Sports	2,180,818	1,735,000	3,915,818	1,735,000	2,180,818
5.2 Sports	-	500,000	500,000	-	500,000
6.0 Environment					
6.1 Olwalo secondary school	436,164	-	436,164	-	436,164
6.2 Mbora secondary school	436,164	-	436,164	-	436,164
6.3 Agai secondary school	436,164	-	436,164	-	436,164
6.4 Nyamarimba girls sec school	436,164	-	436,164	-	436,164
6.5 Pawtenge sec school	436,164	-	436,164	-	436,164
6.6 Cherwa sec school,	-	201,189	201,189	-	201,189
6.7 Sango Buru sec school	-	201,189	201,189	-	201,189
6.8 Bishop Okumu sec school	-	201,189	201,189	-	201,189

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
6.9 Keyo Nyadundo Pri school	-	201,189	201,189	-	201,189
6.10 Onyinge Nazarene Primary school	-	201,189	201,189	-	201,189
6.11 Plant tree seedlings various schools	-	1,720,000	1,720,000	1,720,000	00
7.0 Primary Schools Projects					
7.1 Abwao primary school	500,000	500,000	1,000,000	500,000	500,000
7.2 Achego primary school	500,000	-	500,000	-	500,000
7.3 Achingure primary school	500,000	-	500,000	-	500,000
7.4 Agai primary school	500,000	400,000	900,000	400,000	500,000
7.5 Andingo bware primary school	500,000	500,000	1,000,000	500,000	500,000
7.6 Anding'o Olasi pri school	-	500,000	500,000	500,000	-
7.7 Andingo opanga primary school	500,000	-	500,000	-	500,000
7.8 Aomo primary school	500,000	-	500,000	-	500,000
7.9 Apoko primary school	500,000	-	500,000	-	500,000
7.10 Apondo kasaya pri school	-	700,000	700,000	700,000	-
7.11 Asao primary school	500,000	-	500,000	-	500,000
7.12 Barkawarinde pri school	-	600,000	600,000	600,000	-
7.13 Bodi pri school	-	600,000	600,000	600,000	-
7.14 Bolo primary school	500,000	-	500,000	-	500,000
7.15 Bugo pri school	-	600,000	600,000	600,000	-
7.16 Bungumeri primary school	500,000	-	500,000	-	500,000
7.17 Burkach pri school	-	500,000	500,000	500,000	-
7.18 Burkamwana primary school	500,000	-	500,000	-	500,000
7.19 Bwaja pri school	-	500,000	500,000	500,000	-
7.20 Dirubi primary school	500,000	500,000	1,000,000	500,000	500,000
7.21 Got Onyuongo pri school	-	500,000	500,000	500,000	-
7.22 Gua pri school	-	500,000	500,000	500,000	-
7.23 Gulmaembe pri school	-	500,000	500,000	500,000	-

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
7.24 Innis Primary school	500,000	-	500,000	-	500,000
7.25 Kabete pri school	-	500,000	500,000	500,000	-
7.26 Kabete pri school	-	500,000	500,000	500,000	-
7.27 Kabuya pri school	-	500,000	500,000	500,000	-
7.28 Kachan primary school	500,000	-	500,000	-	500,000
7.29 Kananda pri school	-	600,000	600,000	600,000	-
7.30 Kandiege primary school	500,000	-	500,000	-	500,000
7.31 Kanyalwal pri school	1,000,000	-	1,000,000	-	1,000,000
7.32 Kanyateng pri school	-	500,000	500,000	500,000	-
7.33 Kasao pri school	-	400,000	400,000	400,000	-
7.34 Kasawo primary school	400,000	400,000	800,000	400,000	400,000
7.35 Kawili Pri school	-	500,000	500,000	500,000	-
7.36 Keyo Nyadundo pri school	-	500,000	500,000	500,000	-
7.37 Keyo pri school	-	500,000	500,000	500,000	-
7.38 Kibwon primary school	500,000	-	500,000	-	500,000
7.39 Kobeto primary school	500,000	-	500,000	-	500,000
7.40 Kobonyo pri school	-	500,000	500,000	500,000	-
7.41 Kodum primary school	500,000	-	500,000	-	500,000
7.42 Kondita pri school	-	500,000	500,000	500,000	-
7.43 Kosogo primary school	500,000	500,000	1,000,000	500,000	500,000
7.44 Kowire pri school	-	500,000	500,000	500,000	-
7.45 Kusa pri school	-	400,000	400,000	400,000	-
7.46 Lisana primary school	700,000	600,000	1,300,000	600,000	700,000
7.47 Lwanda primary school	500,000	-	500,000	-	500,000
7.48 Magunga pri school	-	500,000	500,000	500,000	-
7.49 Maraba primary school	500,000	500,000	1,000,000	500,000	500,000
7.50 Mbora primary school	500,000	-	500,000	-	500,000

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
7.51 Michura pri school	-	500,000	500,000	500,000	-
7.52 Michura pri school	-	500,000	500,000	500,000	-
7.53 Miruka pri school	-	600,000	600,000	600,000	-
7.54 Moro primary school	600,000	-	600,000	-	600,000
7.55 Naki primary school	500,000	-	500,000	-	500,000
7.56 Ndori BC primary school	500,000	500,000	1,000,000	500,000	500,000
7.57 Nduga pri school	-	500,000	500,000	500,000	-
7.58 Ngomo pri school	-	500,000	500,000	500,000	-
7.60 Ngope pri school	-	500,000	500,000	500,000	-
7.61 Nyabondo day mixed primary school	500,000	-	500,000	-	500,000
7.62 Nyadero primary school	400,000	-	400,000	-	400,000
7.63 Nyadina primary school	500,000	-	500,000	-	500,000
7.64 Nyagweno primary school	600,000	-	600,000	-	600,000
7.65 Nyakach mixed primary school	500,000	-	500,000	-	500,000
7.66 Nyaksure pri school	-	500,000	500,000	500,000	-
7.67 Nyakwere primary school	500,000	500,000	1,000,000	500,000	500,000
7.68 Nyalinganya pri school	-	500,000	500,000	500,000	-
7.69 Nyamarimba primary school	500,000	500,000	1,000,000	500,000	500,000
7.70 Nyamarumbe primary school	500,000	-	500,000	-	500,000
7.71 Nyawalo pri school	-	500,000	500,000	500,000	-
7.72 Nyawanyinga pri school	-	500,000	500,000	500,000	-
7.73 Nyongong'a pri school	-	500,000	500,000	500,000	-
7.74 Obanda primary school	800,000	-	800,000	-	800,000
7.75 Obange pri school	-	500,000	500,000	500,000	-
7.76 Obingo pri school	-	500,000	500,000	500,000	-
7.77 Oboch primary school	500,000	-	500,000	-	500,000

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
7.78 Obugi nam primary school	500,000	-	500,000	-	500,000
7.79 Obuon Pri school	-	500,000	500,000	500,000	-
7.80 Ochol primary school	500,000	-	500,000	-	500,000
7.81 Ochwado pri school	-	400,000	400,000	400,000	-
7.82 Odhong pri school	-	600,000	600,000	600,000	-
7.83 Ogilo Komulo primary school	500,000	-	500,000	-	500,000
7.85 Olwa primary school	500,000	500,000	1,000,000	500,000	500,000
7.86 Onyinge nazarene pri school	500,000	500,000	1,000,000	500,000	500,000
7.87 Orego pri school	-	500,000	500,000	500,000	-
7.88 Oremo pri school	-	500,000	500,000	500,000	-
7.89 Oriany pri school	-	500,000	500,000	500,000	-
7.90 Orobi pri school	-	600,000	600,000	600,000	-
7.91 Otho Abwao pri school	-	700,000	700,000	700,000	-
7.92 Pap-Ndege primary school	500,000	-	500,000	-	500,000
7.93 Pawtenge primary school	500,000	-	500,000	-	500,000
7.94 Rachier primary school	500,000	-	500,000	-	500,000
7.95 Radienya primary school	500,000	-	500,000	-	500,000
7.96 Rae primary school	500,000	-	500,000	-	500,000
7.97 Ragen mill hill primary school	500,000	-	500,000	-	500,000
7.98 Rakwaro primary school	500,000	-	500,000	-	500,000
7.99 Ramula primary school	500,000	-	500,000	-	500,000
7.100Saka primary school	500,000	-	500,000	-	500,000
7.101 Sangobur primary school	500,000	-	500,000	-	500,000
7.102 Sangoro pri school	-	500,000	500,000	500,000	-
7.103 Siany primary school	500,000	500,000	1,000,000	500,000	500,000
7.104 Sigoti pri school	-	500,000	500,000	500,000	-
7.105 Soko pri school	-	600,000	600,000	600,000	-

NATIONAL GOVERNMENT UNIVERSITY OF KENYA
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
7.106 Sondu Union pri school	-	400,000	400,000	400,000	-
7.107 St Alloys Gem pri school	-	500,000	500,000	500,000	-
7.108 St Anthony Kajimbo primary school	500,000	-	500,000	-	500,000
7.109 St Peters Kogola primary school	500,000	-	500,000	-	500,000
7.110 Thudibuoro pri school	-	500,000	500,000	500,000	-
7.111 Thurgem primary school	500,000	-	500,000	-	500,000
7.112 Tulu primary school	500,000	-	500,000	-	500,000
7.113 Urudi primary school	500,000	500,000	1,000,000	500,000	500,000
7.114 Wasare primary school	500,000	500,000	1,000,000	500,000	500,000
7.115 Wenwa primary school	500,000	-	500,000	-	500,000
7.116 William booth barkawinda primary school	600,000	-	600,000	-	600,000
7.117 Ngege Primary school	-	100,000	100,000	-	100,000
7.118 Nyalunya Pri school	-	1,000,000	1,000,000	-	1,000,000
7.119 Onyuongo RC pri school	-	500,000	500,000	-	500,000
7.120 Ngege Primary school	-	500,000	500,000	-	500,000
7.121 Pedo primary school	-	600,000	600,000	-	600,000
8.0 Secondary schools Projects					
8.1 Abwao sec school	-	800,000	800,000	800,000	-
8.2 Apoko sec school	-	700,000	700,000	700,000	-
8.3 Apondo Kesaye sec school	-	900,000	900,000	900,000	-
8.4 Bishop NK Ngala sec school	500,000	-	500,000	-	500,000
8.5 Bishop Okumu sec school	-	500,000	500,000	500,000	-
8.6 Bishop Okumu sec school	-	100,000	100,000	100,000	-
8.7 Bodi secondary school	2,617,753	-	2,617,753	-	2,617,753
8.8 Cherwa sec school	-	800,000	800,000	800,000	-
8.9 Guu secondary school	500,000	-	500,000	-	500,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
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
8.10 Holo secondary school	500,000	-	500,000	-	500,000
8.11 Kabondo sec school	-	800,000	800,000	800,000	-
8.12 Konderia mixed sec school	-	800,000	800,000	800,000	-
8.13 Lisana sec school	-	900,000	900,000	900,000	-
8.14 Magunga secondary school	2,049,539	-	2,049,539	-	2,049,539
8.15 Mbora sec school	-	800,000	800,000	800,000	-
8.16 Mbugra sec school	-	800,000	800,000	800,000	-
8.17 Naki sec school	-	600,000	600,000	600,000	-
8.18 Ndori BC sec school	-	800,000	800,000	800,000	-
8.19 Nyadina sec school	-	800,000	800,000	800,000	-
8.20 Nyakach girls high school	-	600,000	600,000	600,000	-
8.21 Nyongonga sec school	-	800,000	800,000	800,000	-
8.22 Olemba sec school	-	900,000	900,000	900,000	-
8.23 Olwalo sec school	-	900,000	900,000	900,000	-
8.24 Oremo sec school	-	500,000	500,000	500,000	-
8.25 Pawtenge sec school	-	500,000	500,000	500,000	-
8.26 Rae girls sec school	-	800,000	800,000	800,000	-
8.27 Rakwaro sec school	-	800,000	800,000	800,000	-
8.28 Sango buru sec school	-	900,000	900,000	900,000	-
8.29 Sangoro secondary school	1,467,259	-	1,467,259	-	1,467,259
8.30 Urudi sec school	-	900,000	900,000	900,000	-
8.31 Magunga sec school	-	600,000	600,000	600,000	-
8.32 St Anthony sec school	-	900,000	900,000	900,000	-
8.33 Bodi sec school	-	900,000	900,000	900,000	-
8.34 Sangoro secondary school	-	900,000	900,000	900,000	-
8.35 St Alloys Gem sec school	-	900,000	900,000	900,000	-
8.36 Siany sec school	-	800,000	800,000	800,000	-

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
8.37 St Alloys Gem sec school	3,043,694	-	3,043,694	-	3,043,694
8.38 St Anthony Kajimbo sec school	2,746,092	-	2,746,092	-	2,746,092
8.39 St Charles Iwanga sec school	500,000	-	500,000	-	500,000
8.40 St Lawrence Kogola sec school	500,000	900,000	1,400,000	900,000	500,000
8.41 St. Hillarius Nyabondo sec sch	-	800,000	800,000	800,000	-
8.42 Urudi sec school	2,705,482	-	2,705,482	-	2,705,482
8.43 Olemba sec school	-	200,000	200,000	-	200,000
8.44 Dirubi sec school	-	500,000	500,000	-	500,000
8.45 Moro sec school	-	500,000	500,000	-	500,000
10.0 Security Projects					
10.1 Kapsorok police post	1,500,000	-	1,500,000	-	1,500,000
10.2 Ngege police post	1,500,000	-	1,500,000	-	1,500,000
10.3 Katito police dog unit	450,000	150,000	600,000	600,000	-
10.4 Ngege police post	-	3,000,000	3,000,000	-	3,000,000
10.5 Thudibuoro chiefs office	-	1,000,000	1,000,000	-	1,000,000
10.6 Nyamarimba chiefs office	-	500,000	500,000	-	500,000
10.7 Kabodho west chiefs office	-	500,000	500,000	-	500,000
10.9 Tol police station	-	200,000	200,000	-	200,000
10.10 Nyakach security committee	-	500,000	500,000	500,000	-
11.0 Acquisition of assets					
11.2 NGcdf offices renovations	672,414	-	672,414	-	672,414
Purchase of furniture and equipment	-	-	-	-	-
Purchase of computers	-	677,767	677,767	677,767	-
Purchase and installation of CCTV cameras		1,298,720	1,298,720	1,298,720	
Purchase of land	-	-	-	-	-
12.0 Others					
12.1 Strategic plan	1,827,586	680,000	2,507,586	680,000	1,827,586

**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
GRAND TOTAL	109,040,876	83,773,511	192,814,387	121,102,762	71,711,625

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-Nyakach 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.

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 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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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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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.

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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 NUMBER		
AIE NO	B005257	44,194,828	
AIE NO	B030292	10,000,000	
AIE NO	B005446	12,000,000	
AIE NO	B006493	8,000,000	
AIE NO	B042675	5,100,000	
AIE NO	B047097	11,000,000	
	A82646		1,000,000
	A896818		37,905,172
	A855975		5,500,000
	A855975		40,948,275
TOTAL		90,294,828	85,353,447

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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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,791,847	1,231,268
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	35,000	-
	999,483	-
Gratuity – paid	-	-
~ accrued	-	-
	204,863	-
Other personnel payments(NSSF)	-	-
Total	3,031,193	1,231,268

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	7,151,907	3,137,444
Utilities, supplies and services	2,080,668	3,300,256
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,350,000	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Fuel, oil & lubricants	793,521	767,028
Total	12,376,096	7,204,728

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	33,700,000.00	2,800,000
Transfers to secondary schools (see attached list)	24,400,000.00	9,100,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	58,100,000	11,900,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,761,700	8,748,300
Bursary – tertiary institutions (see attached list)	20,360,000	15,598,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,100,000	-
Sports projects (see attached list)	1,735,000	-
Environment projects (see attached list)	1,720,000	-
Emergency projects (see attached list)	3,835,000	2,995,000
Roads	-	3,968,000
Total	44,511,690	32,309,300

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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 and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	427,286	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	1,976,497	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
		-
Total	2,403,783	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	680,000	-
ICT Hub	-	-
TOTAL	680,000	-

NYAKACH CONSTITUENCY

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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
KCB, SONDU A/C NO. 1104034220	3,670,749	34,478,683
Total	3,670,749	34,478,683
10B: CASH IN HAND		
Location 1	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Staff gratuity due as at 30 th June 2019	1,272,240	-
	-	-
	-	-
	-	-
Total	1,272,240	-

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	34,478,683	1,770,532
Cash in hand	-	-
Imprest	-	-
Total	34,478,683	1,770,532

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	86,474	638,575
Use of goods and services	2,653,042	1,798,548
Amounts due to other Government entities (see attached list)	55,029,820	23,483,621
Amounts due to other grants and other transfers (see attached list)	23,203,103	52,752,768
Acquisition of assets	4,834,783	4,834,783
	85,807,222	83,508,295

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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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)	-	-
	-	-
	-	-

NATIONAL GOVERNMENT CONSTITUTIONAL DEVELOPMENT FUND (NGCDF) - YAKACH CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2019 d=a-c	Comments
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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) - YAKACH CONSTITUENCY
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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 CONSTITUTIONAL DEVELOPMENT FUND (NGCDF) YAKACH CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	Bal. c/down	86,474	638,575	
Use of goods & services	Bal. c/down	2,653,042	1,798,548	
Amounts due to other Government entities	Bal. c/down	55,029,820	23,483,621	
Sub-Total				
Amounts due to other grants and other transfers	Bal. c/down	23,203,103	52,752,768	
Sub-Total				
Sub-Total				
Acquisition of assets	Bal. c/down	4,834,783	4,834,783	
Sub-Total				
Grand Total		85,807,222	83,508,295	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Costb/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	554,800	-	-	554,800
Buildings and structures	8,000,000	-	-	8,000,000
Transport equipment-Office motor vehicle	8,410,064	427,286	-	8,837,350
Office equipment, furniture and fittings	1,877,350	-	-	1,877,500
ICT Equipment, Software and Other ICT Assets	36,850	1,976,497	-	2,255,409
Other Machinery and Equipment	43,000	-	-	43,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,164,276	2,403,783	-	21,568,059

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

PMC	Bank	Account number	Bank Balance 2018/19 KSHS	Bank Balance 2017/18 KSHS
VAROIUS ACCOUNTS			84,034.50	
TOTAL			84,034.50	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
			KSHS	KSHS
VAROIUS ACCOUNTS			84,034.50	
TOTAL			84,034.50	

ANNEX 6-APPROPRIATION ADJUSTMENT COLUMN

The following details indicate the source of funds for the adjustments column in the appropriation statement during the financial year 2018-2019.

FY	DETAILS	2018-2019
		Kshs
2018-2019	Balance b/down 1 st July 2018	34,478,683.00
2017-2018	AIE received during the FY	44,194,828.00
2017-2018	Unremitted as at 1 st July 2018	5,100,000.00
	TOTAL	83,773,511.00

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

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

Reference No. on the external audit Report	Issue Observations / from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.1	Stale cheques of Ksh 1,856,113 included in the unrepresented cheques as at 30.6.2018	The accuracy and validity of the bank balance of kshs 34,478,683 could not be confirmed. The cheques have been written back into the cashbook	Philip S Makokha, Sub County Accountant	Resolved	30.6.2019
1.2	Summary statement of appropriation	The accuracy and validity of the statement and source of kshs42,737,931 could not be confirmed. Revised statement submitted	Moses Karakacha Fund Account Manager	Resolved	30.6.2018

NOTE:

1. The external audit for the financial year 2017-2018 was held in April/May 2019 by the office of the auditor general. The office expressed qualified opinion over the accounts. No material reservations were noted.

ANNEX 7

JVs

		Dr	Cr
1	Training Expenses	650,000	
	Committee Expenses		650,000
2	Routine Maintenance	255,000	
	Committee Expenses		255,000
3	Acquisition of Assets	1,298,720	
	Emergency		1,298,720

