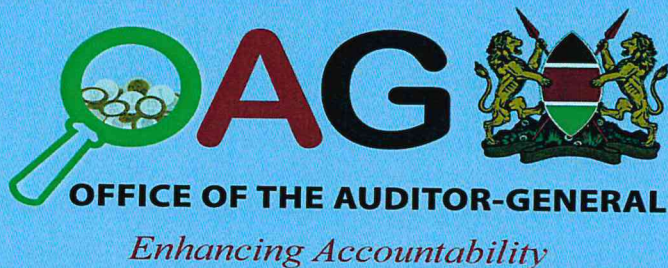



REPUBLIC OF KENYA



**REPORT**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2021	
DAY: <u>Thurs. PM.</u>	
TABLED OF	LoMP
CLERK-AT THE-TABLE:	B. Inwopa

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**





*Revised Template 30<sup>th</sup> June 2020*



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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





# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SEME CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SEME 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 SEME 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Naphtally Mulesi Ochuma
2.	Sub-County Accountant	George Okong'o
3.	Chairman NGCDFC	James Henry Adundo
4.	Member NGCDFC	Willy Adhiambo Onyango

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 209-40102  
DCCs Compound  
Kombewa-Maseno Road  
KOMBEWA, KENYA



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) NGCDF SEME Constituency Contacts**

Telephone: (254) 720331900  
E-mail: [cdfseme@ngcdf.go.ke](mailto:cdfseme@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF SEME Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Equity Bank K Limited  
Angawa Avenue  
Kisumu

**(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) SEME  
CONSTITUENCY***

**Reports and Financial Statements  
For the year ended June 30, 2020**

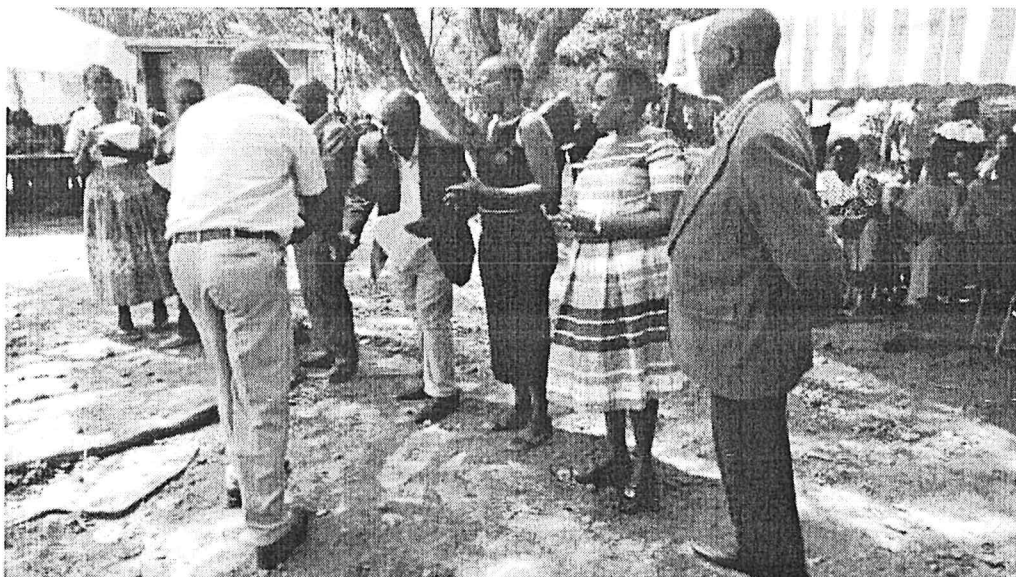
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**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

During the current financial year (2019-2020), Seme constituency budgeted to receive Ksh 137,367,724.14 of this Ksh 13,590,378.23 was cash book opening balance for year ended June 2019 and Kshs 41,740,875.50 were funds that related to FY 2018-2019 but were yet to be received by the end of that financial year from NGCDF Board. The Committee also received Ksh 100,500 in form of sale of tenders but were yet to receive authority from the NG CDF Board on how to spend the same

The following are some of the key achievement of Seme Constituency during the year

- Full Scholarship programme that is currently benefitting in twelve students in form 1, nine students in Form 2, six students each in Form 3 and Form 4. Seme constituency also has a Partial Scholarship programme benefitting 66 students.



*Pic 1: Principal of a local school receiving bursary cheque from Hon. Dr. Nyikal*

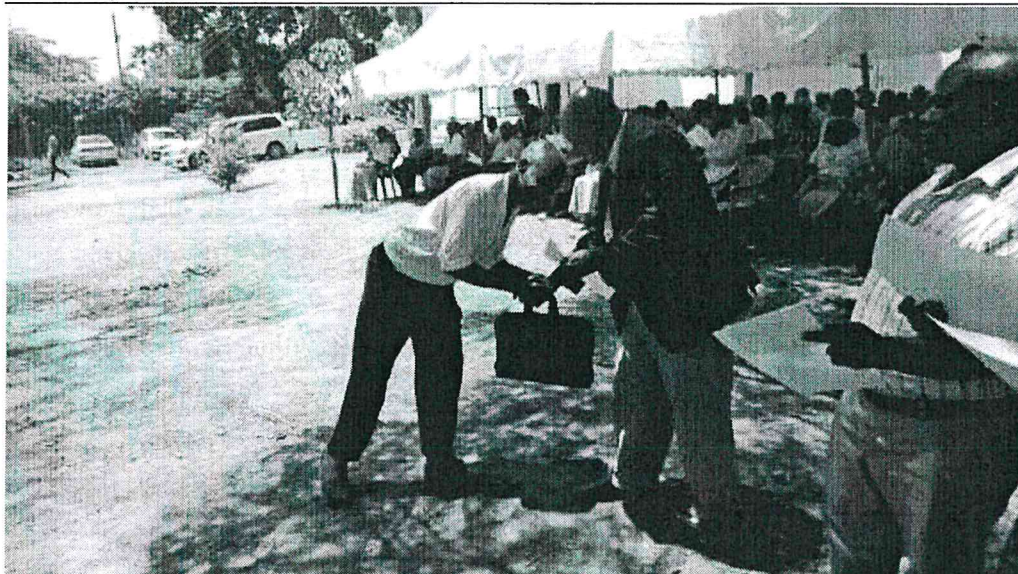
Beneficiaries of scholarship programme who still need support after joining tertiary institutions are followed up and awarded bursaries according to their needs

- On project design, the committee made a deliberate decision that all classrooms constructed during the current financial year and beyond will have tiles on the floors. This was occasioned by the high number of classrooms having cracks on the floors and also to meet our objective of continuously improving the learning environment of our children



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SEME  
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**Reports and Financial Statements  
For the year ended June 30, 2020**



*Pic 2: Parent receiving Full Scholarship cheque from Hon. Dr. James Nyikal*

- During the year, we completed 4 classrooms in one of our Flagship projects, Kombewa KMTC. We also embarked on construction of twin demo lab that will ensure that research activities of the college are undertaken in an environment that meet the required standard of KMTC academic programme.

Seme NGCDF committee experienced a number of challenges, however the one outstanding remains delay in disbursement of funds by the NG CDF Board. However this is a policy issue that only the Board and other policy organs of government can resolve.

In the last few years, the Committee has recorded successful implementation of Education Institutions' infrastructure development such as construction of classrooms, dormitories, laboratories, water and sanitation facilities among others. However, a lot more is still needed to improve academic performance in our schools, security, sports and environment. Consequently, the Committee embarked on an extensive stakeholders' consultation process to ensure that projects identified to be implemented in the next 5 years addresses core areas that will bring lasting positive change to our people.

Sign.....

JAMES HENRY ADUNDO  
**CHAIRMAN**  
**SEME NGCDF COMMITTEE**

DATE 30th SEP 2020

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**Promoting environmental responsibility in the organization**

- Promotion of an environmental culture and awareness among its personnel, to which the necessary training will be provided as appropriate. This culture and awareness are deemed the responsibility of all employees and, consequently, each and every one of them must perform their activities in accordance with existing environmental regulations and procedures.
- Availability of resources for employees to participate in the achievement of the goals set by SEME NGCDF regarding environmental management, energy efficiency and climate change mitigation and adaptation processes, thus contributing to sustainable development.
- Development of initiatives that aim to achieve greater organization awareness of environmental, energy and climate change issues through awareness-raising and outreach activities aimed at various groups, as well as the inclusion of these issues in our value chain.

This Policy is mandatory throughout the SEME NGCDF staff. It will be provided to all individuals working for or representing SEME NGCDF, and is also publicly available. The NGCDFC is the body responsible for promoting the development and implementation of this Policy, as well as ensuring compliance, dissemination and periodic revision

Our practices include but not limited to:

- **Partnering with stakeholders:** Invest the time in training employees and constituents on the importance of sustaining the environment and share what the organization is doing to help conserve resources: this is done in coordination with the Min of environment by mounting posters on environment conservation with the office premises.
- **Water and electricity conservation:** Conserving our water is something we can all participate in by reducing the opportunities for wasting this valuable resource. We ensure that all our projects have water harvesting component, encourage use of green energy in schools through provision of funds to fund biogas or solar energy, use of energy saving bulbs within our projects and ensure project have photosensitive switches to reduce use of electricity
- **Purchase Only Energy Efficient Products:** Look for energy-efficient electronic products and use environmentally friendly settings on office equipment. Choose computer, electronic, and IT acquisition products that are EPEAT registered to ensure the highest levels of efficiency.
- **Environment Protection and Conservation:** ensure all project have environment protection components, planting of trees during project handovers, installation of silt traps during road



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

**For the year ended June 30, 2020**

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construction or field rehabilitations, installation of gabions and culverts, landscaping of projects.

- **Adherence to the prevailing Laws:** ensure that all our projects are NEMA certified before commencement of any project, staff and workers protection in all our sites.

**3. EMPLOYEE WELFARE**

**Introduction.**

This policy has been written as a guide to assist staff in understanding the responsibilities, conditions and benefits of employment while in the service of Seme NGCDF. The wellbeing and satisfaction of staff members are very important to the realization of the Vision and Mission of the organization. With this in mind, the organization has adopted NGCDF board policies, which ensure conducive working conditions, fair wages and salaries, standard hours of work and job security for efficient and committed employees. The policy is meant to complement Boards Terms of Service (ToS) and Human Resource (HR) Policy document. Whereas the policy deals with almost every situation important to the staff, it may not cover all the emerging issues because of the diversity and nature of the operation environment. Therefore, specific instructions and operational guidelines may be issued from time to time by NGCDF Committee.

**DEFINITIONS**

**Employees / Staff**

Shall mean employees; who are in regular employment, on contract and may extend to interns (volunteers), seconded staff from partner and or affiliated organizations. The term staff or employee may be used interchangeably to refer to the same meaning.

**Interns**

- Seme NGCDF encourages students interested in internship programs to apply through their respective institutions.

**Consultants**

- A consultant engaged by Seme is a specialist whose service to the organization is required on a special Administrative basis.

**Supervisor**

- Means one's immediate reporting officer or any other designated (delegated to) officer.

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SEME  
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**Reports and Financial Statements  
For the year ended June 30, 2020**

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**Salary**

- Means basic salary and all other payments, if any, in cash payable to an Employee for work done in respect of his/her contract of service but does not include any payment by way of commission, bonus, subsistence, allowance and other overtime payment.

**ATTENDANCE & LEAVE**

**Attendance/ Punctuality**

- All employees, contractors, interns and consultants of Seme are expected to be regular and punctual in attendance. If one is unable to report for work for any reason, he/she shall notify the immediate Supervisor. One is responsible for speaking directly with his/her Supervisor about his/her absence and it is not acceptable to leave a message on a Supervisor's voice mail or through another party, except in extreme emergencies. Should undue lateness persist, disciplinary action may be required.

**Working Hours**

- The normal work week shall be from Monday to Friday from 8.00 to 5.00 pm with a one-hour lunch break (1 - 2pm). One may be called upon to work additional hours/overtime on days off. The organization does not pay overtime as a standard practice; however additional work hours will be recognized through performance bonuses, promotions and other forms.

**Dress Code**

- Each Staff is expected to maintain a suitable and acceptable appearance. The dress code should be "business casual" - i.e., pressed shirt but no tie required, jeans are OK but not with rips and tears. More formal business attire is permitted. All clothing should be the type that will not interfere with safe performance of duties or cause disrepute to the Organization's image, whenever this may be applicable. Good judgment and taste must be exercised, bearing in mind one reflects the organization image.

**Absence without Notice**

- When staffs are unable to work owing to illness or an accident, the staff shall notify the immediate supervisor. This will allow management to arrange for temporary coverage of



***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SEME  
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**For the year ended June 30, 2020**

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the staff's duties, and to help other staff to continue work in his/her absence. After being absent from duty for one or more days without permission, it may be assumed that the Staff has absconded, breaching their contract. If one becomes ill while at work or must leave the office for some other reason before the end of the workday, they shall inform their immediate supervisor of the situation.

**Annual Leave**

- You will be entitled to an annual paid leave of 21 working days,
- Leave taken when staffs are unwell should be logged as Sick Leave, and staff should provide a copy of a letter from a Doctor. Leave taken to attend to a sick spouse or child should be logged as Annual leave, and staff should provide a copy of a letter from a Doctor.

**Compassionate Leave**

- Compassionate leave is an entitlement granted by management of SEME NGCDF to staff members to attend funerals / bereavements related to immediate family members, the maximum number of days that can be granted is seven (7) days per annum under HR Policy.

**Maternity Leave**

- Female staffs are entitled to three months maternity leave with pay. The employee must notify her Supervisor and HR at least one month prior to the expected leave start date. This is to allow for coverage of duties during this extended leave period. Staff who adopt, suffer a still birth or lose their child immediately after birth are also entitled to maternity leave.

**Paternity Leave**

- Male employees are entitled to Paternity leave of 14 days. The employee must notify his Supervisor & HR at least one month prior to the expected leave date start date. This is to allow for coverage of duties during this extended leave period. Proof of marriage as well as a copy of the Birth notice will be required, and must be forwarded to HR prior to staff proceeding for their paternity leave. Staffs have up to 3 months after the occurrence to use up their paternity leave.

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

**For the year ended June 30, 2020**

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**Appointment of a selection and Interview subcommittee**

- A selection and interview subcommittee are appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

**Interviews**

- Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

**Offer of Appointment**

- A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

**Letters of Appointment**

- A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

**4. MARKET PLACE PRACTICES-**

The organisation should outline its efforts to;

- a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

- b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

- d) Product stewardship- outline efforts to safeguard consumer rights and interests

**5. COMMUNITY ENGAGEMENTS -**

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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


The Accounting Officer in charge of the NGCDF-SEME 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, 2020. 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.

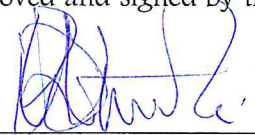
The Accounting Officer in charge of the NGCDF-SEME Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-SEME 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-SEME 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-SEME Constituency financial statements were approved and signed by the Accounting Officer on 30th SEPT 2020.

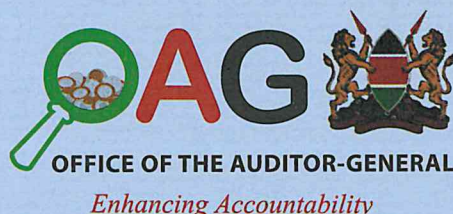
  
\_\_\_\_\_  
Fund Account Manager  
Name: Naphtally Ochuma

  
\_\_\_\_\_  
Sub-County Accountant  
Name: George Okong'o  
ICPAK Member Number: 20344



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Seme Constituency set out on pages 21 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2020, 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 - Seme Constituency as at 30 June, 2020, 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. Inaccuracies in Gratuity Balance**

As disclosed in Note 4 to the financial statements the statement of receipts and payments reflects compensation of employees totalling to Kshs.2,767,260. The balance includes gratuity-contractual employees balance amounting to Kshs.784,720. However, the supporting schedule and payment vouchers for the gratuity amounted to Kshs.659,065 resulting into an unexplained variance amounting to Kshs.125,654.

Consequently, the validity, accuracy and completeness of the gratuity-contractual employees balance amount of Kshs.784,720 for the year ended 30 June, 2020 could not be confirmed.



## 2. Inaccuracies in Opening Balances

The Annex 3 – Unutilized Fund opening balance components in the financial statements for the year ended 30 June, 2020 differed with the audited financial statements for 2018/2019 resulting in variances as shown below:

Items	Opening Balance 2019-2020 (Kshs)	Audited Balance 2018-2019 (Kshs)	Variance (Kshs)
Use of goods and services	4,579,528	4,858,028	278,500
Amount due to other government entities	30,696,198	30,443,198	253,000
Acquisition of Assets	11,198,636	15,875,663	4,677,027
Other payments	5,156,733	737,676	4,419,057
Unallocated funds	85,000	0	85,000
<b>Total</b>			<b>9,712,584</b>

The variances amounting to Kshs.9,712,584 was not explained or reconciled.

Consequently, the accuracy, completeness and validity of the Unutilized Fund for the year ended 30 June, 2020 could not be confirmed.

## 3. Inaccuracies in Statement of Cash Flows

Statement of cash flows reflects net cash flow from operating activities totalling to Kshs.459,330. However, casting the balance gave a total of Kshs.503,331 resulting to an unreconciled variance amounting to Kshs.44,001. Also, the composition of prior year adjustment of Kshs.116,102 was not explained. Further, other grants and transfers in the statement of cash flows has a total of Kshs.35,548,209 while other grants and transfers under Note 7 in the financial statements reflects a total of Kshs.35,592,209 resulting to a variance amounting to Kshs.44,000.

Consequently, the validity, accuracy, completeness of cash and cash equivalents balance totalling to Kshs.13,198,806 in the statement of cash flows for the year ended 30 June, 2020 could not be confirmed.

## 4. Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.35,592,209. The balance includes bursary to secondary schools and tertiary institutions amounting to Kshs.32,360,575. However, schedule for bursaries provided totalled to Kshs.32,706,629 resulting to an unexplained variance amounting to Kshs.346,054. Further, included in the bursaries disbursements is an amount of Kshs.28,727,550 which was not supported by minutes or distribution criteria.

Consequently, the validity, accuracy and completeness of bursary balance totalling to Kshs.32,360,575 for the year ended 30 June, 2020 could not be ascertained.

## **5. Unsupported Sports Projects**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.35,592,209. The balance includes a balance totalling to Kshs.1,901,634 for sports related projects purchased from various vendors. However, supporting documents such as; requisitions, Inspection and Acceptance Committee Reports, stores records for receiving, recording, issuing out goods, types of items purchased were not provided.

Consequently, the propriety of the payments for sports related items totalling to Kshs.1,901,634 for the year ended 30 June, 2020 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Seme 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 totalling to Kshs.205,998,977 and Kshs.132,431,753 respectively, resulting to an under-funding amounting to Kshs.73,567,224 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs. 205,998,977 and Kshs.119,349,049 respectively, resulting to an under expenditure amounting to Kshs.86,649,930 or 42% 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, I confirm that, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, 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

#### Delay in Project Implementation

The Management transferred a total of Kshs.1,200,000 to Bishop Abiero Girls Magwar on 13 June, 2020 for a project. However, by the time of audit on 25 February, 2021, the amount had not been utilized and was still in the Project Management Committee bank account.

In the circumstances, the value for money for the expenditure totalling to Kshs.1,200,000 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 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**

**15 November, 2021**





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

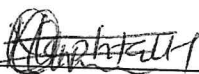
**Reports and Financial Statements**

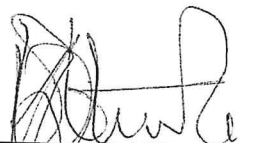
**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	118,740,876	109,084,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	100,500	85,000
<b>TOTAL RECEIPTS</b>		<b>118,841,376</b>	<b>109,169,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,767,260	1,558,662
Use of goods and services	5	8,557,796	7,028,006
Transfers to Other Government Units	6	70,883,027	50,923,000
Other grants and transfers	7	35,592,209	36,981,651
Acquisition of Assets	8	850,902	801,864
Other Payments	9	697,856	2,935,924
<b>TOTAL PAYMENTS</b>		<b>119,349,049</b>	<b>100,229,107</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(507,674)</b>	<b>8,940,376</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SEME Constituency financial statements were approved on 30th Sept 2020 and signed by:

  
Fund Account Manager  
Name: Naphtally Ochuma

  
National Sub-County Accountant  
Name: George Okong'o  
ICPAK Member Number: 20344



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


**Reports and Financial Statements**


**For the year ended June 30, 2020**

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020 Kshs	2018-2019 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	13,198,806	13,590,378
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>13,198,806</b>	<b>13,590,378</b>
Accounts Receivable		-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,198,806</b>	<b>13,590,378</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable		-	-
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
<b>TOTAL FINANCIAL LIABILITIES</b>			
<b>NET FINANCIAL ASSETS</b>		<b><u>13,198,806</u></b>	<b><u>13,590,378</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	13	13,590,378	4,650,002
Prior year adjustments	14	116,102	-
Surplus/Deficit for the year		(507,674)	8,940,376
<b>NET FINANCIAL POSITION</b>		<b><u>13,198,806</u></b>	<b><u>13,590,378</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SEME Constituency financial statements were approved on 30th SEPT 2020 and signed by:

  
 Fund Account Manager  
 Name: Naphtally Ochuma

  
 National Sub-County Accountant  
 Name: George Okong'o  
 ICPAK Member Number: 20344



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	2019/2020	30/06/2020	Kshs
1.1 Compensation of Employees					
Employee Salaries	3,060,473.75	2,929,876.31	5,990,350.06	2,767,259.80	3,223,090.26
Sub-Total	3,060,473.75	2,929,876.31	5,990,350.06	2,767,259.80	3,223,090.26
1.2 Use of Goods					
Use of Goods	7,483,949.97	4,862,999.05	12,346,949.02	8,557,795.50	3,789,153.52
Sub-Total	7,483,949.97	4,862,999.05	12,346,949.02	8,557,795.50	3,789,153.52
1.3 Emergency					
Emergency Projects	7,198,241.38	6,861,820.75	14,060,062.13	1,330,000.00	12,730,062.13
Sub-Total	7,198,241.38	6,861,820.75	14,060,062.13	1,330,000.00	12,730,062.13
1.4 Bursary					
Bursary - Secondary School	19,000,000.00	41,346.10	19,041,346.10	20,016,693.00	-975,346.90
Bursary - Tertiary Institutions	15,341,931.04	794,763.88	16,136,694.92	12,343,882.00	3,792,812.92
Bursary -Special schools	0	-	0.00	-	0.00
Sub-Total	34,341,931.04	836,109.98	35,178,041.02	32,360,575.00	2,817,466.02
1.5 SPORTS					
SPORTS	2,047,254.00	1,903,882.15	3,951,136.15	1,901,634.00	2,049,502.15
Sub-Total	2,047,254.00	1,903,882.15	3,951,136.15	1,901,634.00	2,049,502.15
1.6 ENVIRONMENT					
ENVIRONMENT PROJECTS	0	-	0.00	-	0.00
Sub-Total	0	-	0.00	-	0.00
1.7 PRIMARY SCHOOL PROJECTS					
Aduong Monge Primary	350,000.00		350,000.00		350,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Akado Primary School	0	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Akonya Primary School	1,450,000.00	-	1,450,000.00	1,450,000.00	0.00
Alwala Primary School	700,000.00	-	700,000.00		700,000.00
Asino Primary School	70,000.00	-	70,000.00		70,000.00
Alungo Primary School	0	708,440.00	708,440.00	708,440.00	0.00
Atol Primary School	2,000,000.00		2,000,000.00	1,280,000.00	720,000.00
Atoya Primary School	60,000.00		60,000.00		60,000.00
Awanya Primary School	60,000.00		60,000.00		60,000.00
Bar Korwa Mixed Primary School	1,602,000.00		1,602,000.00	1,602,000.00	0.00
Diemo Primary School	4,800,000.00		4,800,000.00	4,800,000.00	0.00
Got Agulu Primary School	210,000.00		210,000.00	210,000.00	0.00
Gumo Primary School	500,000.00		500,000.00		500,000.00
Jonyo Primary School	75,000.00		75,000.00		75,000.00
Kajulu Primary School	1,200,000.00		1,200,000.00	1,200,000.00	0.00
Kaloka Primary School	60,000.00		60,000.00		60,000.00
Kamagore Primary School	60,000.00		60,000.00		60,000.00
Kambudi Primary School	500,000.00	550,000.00	1,050,000.00	550,000.00	500,000.00
Kindu Primary School	75,000.00		75,000.00		75,000.00
Kamonye Primary School	0	1,280,000.00	1,280,000.00	1,280,000.00	0.00
Kirindo Primary School	300,000.00		300,000.00		300,000.00
Kit Mikayi Primary School	900,000.00		900,000.00		900,000.00
Korumba Primary School	1,450,000.00		1,450,000.00	1,450,000.00	0.00
Kuoyo Kayila Primary School	120,000.00		120,000.00		120,000.00
Korwenje Primary School	1,200,000.00		1,200,000.00		1,200,000.00
Kuoyo Kowe Primary School	1,200,000.00		1,200,000.00		1,200,000.00
Langi Primary School	60,000.00		60,000.00		60,000.00
Lela Primary School	775,000.00		775,000.00		775,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Lunga Primary School	400,000.00		400,000.00	400,000.00	0.00
Magwako Primary School	600,000.00		600,000.00		600,000.00
Malela Primary School	1,200,000.00		1,200,000.00	1,200,000.00	0.00
Manywanda Primary School	4,800,000.00		4,800,000.00	4,800,000.00	0.00
Mariwa Primary School	60,000.00		60,000.00		60,000.00
Mayieka Primary School	778,000.00		778,000.00		778,000.00
Mbeka Primary Secondary School	60,000.00		60,000.00		60,000.00
Mirieri Primary School	102,000.00		102,000.00		102,000.00
Ndiru Primary School	102,000.00		102,000.00		102,000.00
Nduru Primary School	60,000.00		60,000.00		60,000.00
Ngere Primary School	675,000.00		675,000.00	675,000.00	0.00
Nduta Primary	0	500,000.00	500,000.00	500,000.00	0.00
Ngop Ngeso Primary School	60,000.00		60,000.00		60,000.00
Ngutu Primary School	1,200,000.00		1,200,000.00	1,200,000.00	0.00
Nyalik Primary School	375,000.00		375,000.00		375,000.00
Nyabera Primary School	0	700,000.00	700,000.00	700,000.00	0.00
Nyamisiri Primary School	2,289,000.00	780,000.00	3,069,000.00	1,980,000.00	1,089,000.00
Nyaguda Primary School	0	80,000.00	80,000.00	80,000.00	0.00
Nyamgun Primary School	0	204,775.00	204,775.00	100,000.00	104,775.00
Nyamor Primary School	60,000.00	377,587.00	437,587.00	377,587.00	60,000.00
Nyatigo Primary School	700,000.00		700,000.00		700,000.00
Nyaundi Primary School	400,000.00		400,000.00	400,000.00	0.00
Obola Low Cost Primary School	900,000.00	680,000.00	1,580,000.00	680,000.00	900,000.00
Ochok Primary School	500,000.00		500,000.00		500,000.00
Ochara Primary School	250,000.00		250,000.00		250,000.00
Odienya Kagai Primary School	102,000.00		102,000.00	100,000.00	2,000.00
Ogona Kadero Primary School	60,000.00		60,000.00		60,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Ojola Kadero Primary School	270,000.00	80,000.00	350,000.00	270,000.00	80,000.00
Okode Primary School	1,000,000.00		1,000,000.00	1,000,000.00	0.00
Okuto Primary School	75,000.00		75,000.00		75,000.00
Oluti Primary School	1,000,000.00	250,000.00	1,250,000.00	1,250,000.00	0.00
Ombo Primary School	60,000.00		60,000.00		60,000.00
Omoro Primary School	180,000.00		180,000.00	180,000.00	0.00
Omuya Primary School	60,000.00		60,000.00		60,000.00
Otenga Primary School	0	1,280,000.00	1,280,000.00	1,280,000.00	0.00
Opande Primary School	250,000.00		250,000.00	250,000.00	0.00
Pap Othany Primary School	100,000.00		100,000.00	100,000.00	0.00
Pith Kabonyo Primary School	410,000.00		410,000.00		410,000.00
Pith Kochiel Primary School			0.00	300,000.00	-300,000.00
Rachilo Primary School	100,000.00		100,000.00		100,000.00
Ramuya Primary School	0	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Rapogi Primary School	775,000.00		775,000.00	775,000.00	0.00
Ratta Primary School	0	1,800,000.00	1,800,000.00	1,800,000.00	0.00
Reru Primary School	400,000.00	80,000.00	480,000.00	480,000.00	0.00
Ridore Primary School	700,000.00	80,000.00	780,000.00	780,000.00	0.00
Rodi Primary School	60,000.00		60,000.00		60,000.00
Siala Primary School	0	80,000.00	80,000.00	80,000.00	0.00
St Francis Oriang' Primary School	81,000.00		81,000.00		81,000.00
Urudi Ratta Primary School	1,200,000.00	80,000.00	1,280,000.00	1,280,000.00	0.00
<b>Sub-Total</b>	<b>42,231,000.00</b>	<b>11,990,802.00</b>	<b>54,221,802.00</b>	<b>39,948,027.00</b>	<b>14,273,775.00</b>
<b>1.8 SECONDARY SCHOOL PROJECTS</b>					
Alungo Secondary School	1,200,000.00		1,200,000.00	-	1,200,000.00
Bishop Abiero Magwar Girls Secondary School	1,200,000.00	200,000.00	1,400,000.00	1,200,000.00	200,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Bonde Secondary School	1,000,000.00		1,000,000.00	-	1,000,000.00
Eng Owiti Abol Girls Secondary School	125,000.00		125,000.00	-	125,000.00
Kindu Secondary School	1,200,000.00		1,200,000.00	1,200,000.00	0.00
Magwar Model Boys Secondary School	1,350,000.00	900,000.00	2,250,000.00	900,000.00	1,350,000.00
Nyamgun Secondary School	2,124,937.00	396.25	2,125,333.25	-	2,125,333.25
Nyatigo Secondary School	0.00	-	0.00	330,000.00	-330,000.00
Nyawanga Secondary School	1,800,000.00		1,800,000.00	-	1,800,000.00
Orando Secondary School	1,100,000.00	5,000,000.00	6,100,000.00	6,100,000.00	0.00
Prof Nyongo Secondary School	0	200,000.00	200,000.00	200,000.00	0.00
Ranen Girls Secondary School	1,150,000.00		1,150,000.00	-	1,150,000.00
Ratta Secondary School	3,050,000.00		3,050,000.00	-	3,050,000.00
St Barnabas Girls Secondary School	1,200,000.00		1,200,000.00	-	1,200,000.00
St Paul Barkorwa Secondary School	4,000,000.00		4,000,000.00	4,000,000.00	0.00
St Peters Kajulu Mixed Secondary School	600,000.00		600,000.00	-	600,000.00
<b>Sub-Total</b>	<b>21,099,937.00</b>	<b>6,300,396.25</b>	<b>27,400,333.25</b>	<b>13,930,000.00</b>	<b>13,470,333.25</b>
<b>1.9 SECURITY PROJECTS</b>			<b>0.00</b>	<b>-</b>	<b>0.00</b>
Seme Sub County Dccs Office	1,000,000.00		1,000,000.00	-	1,000,000.00
Harambee Ap Post	654,937.00		654,937.00		654,937.00
Kayila Sub Loc Assistant Chiefs Office	400,000.00		400,000.00		400,000.00
Magwar Police Post	400,000.00		400,000.00		400,000.00
Opapla Police Base	800,000.00		800,000.00		800,000.00
Kipasi Ap Line	0.00	1,200,000.00	1,200,000.00		1,200,000.00
Kolenyo Ap Post	0.00	1,600,000.00	1,600,000.00		1,600,000.00
Magwar Ap Post	0.00	900,000.00	900,000.00		900,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Nyaguda Police Post	150,000.00	400,000.00	550,000.00		550,000.00
<b>Sub-Total</b>	<b>3,404,937.00</b>	<b>4,100,000.00</b>	<b>7,504,937.00</b>	<b>0.00</b>	<b>7,504,937.00</b>
<b>1.10 TERTIARY INSTITUTIONS</b>					
Kombewa Medical Training College	2,500,000.00	1,200,000.00	3,700,000.00	1,200,000.00	2,500,000.00
Kemri Kombewa Pediatric Research Ward	2,000,000.00		2,000,000.00		2,000,000.00
Seme Teachers College	12,000,000.00	9,000,000.00	21,000,000.00	13,600,000.00	7,400,000.00
Seme Technical and Vocational Institute	0	2,205,000.00	2,205,000.00	2,205,000.00	0.00
<b>Sub-Total</b>	<b>16,500,000.00</b>	<b>12,405,000.00</b>	<b>28,905,000.00</b>	<b>17,005,000.00</b>	<b>11,900,000.00</b>
<b>1.11 ACQUISITION OF ASSETS</b>					
NGCDF Office Hall	0.00	10,000,500.00	10,000,500.00	355,902.00	9,644,598.00
NGCDF Office Furniture	0.00	1,083,560.00	1,083,560.00	495,000.00	588,560.00
NGCDF Office Borehole	0.00	114,576.00	114,576.00		114,576.00
<b>Sub-Total</b>	<b>0.00</b>	<b>11,198,636.00</b>	<b>11,198,636.00</b>	<b>850,902.00</b>	<b>10,347,734.00</b>
<b>1.12 OTHERS</b>					
Constituency Innovation Hubs		4,419,057.00	4,419,057.00		4,419,057.00
Strategic Plan		567,676.00	567,676.00	697,856.00	-130,180.00
Electrification		150,000.00	150,000.00		150,000.00
Oriang Dispensary		20,000.00	20,000.00		20,000.00
Unallocated Funds		85,000.00	85,000.00		85,000.00
<b>Sub-Total</b>	<b>0.00</b>	<b>5,241,733.00</b>	<b>5,241,733.00</b>	<b>697,856.00</b>	<b>4,543,877.00</b>
<b>GRAND TOTALS</b>	<b>137,367,724.14</b>	<b>68,631,255.49</b>	<b>205,998,979.63</b>	<b>119,349,049.30</b>	<b>86,649,930.33</b>

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

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**XII. 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-SEME 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 30<sup>th</sup> June 2020, 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**

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**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 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 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 30<sup>th</sup> June 2020.

**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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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDF Board		
AIEB005212		54,784,483.16
AIE B030117		10,000,000.00
AIE B042614		11,000,000.00
AIE B042687		300,000.00
AIE B042974		13,000,000.00
AIE B042974		12,000,000.00
AIE B042974		8,000,000.00
AIE B047306	41,740,875.50	
AIE B041203	4,000,000.00	
AIE B047353	9,000,000.00	
AIE B047649	20,000,000.00	
AIE B049172	6,000,000.00	
AIE B104090	15,000,000.00	
AIE B104473	23,000,000.00	
<b>TOTAL</b>	<b>118,740,876.50</b>	<b>109,084,483.16</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0.00	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
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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**3. OTHER RECEPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents	100,500.00	85,000.00
Other Receipts Not Classified Elsewhere	0.00	0.00
	0.00	0.00
<b>Total</b>	<b>100,500.00</b>	<b>85,000.00</b>

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
Description	Kshs	Kshs
Basic wages of temporary employees	1,849,842.20	1,390,840.00
Basic wages of casual labor	38,000.00	-
<b>Personal allowances paid as part of salary</b>		
House allowance	0.00	0.00
Transport allowance	0.00	0.00
Leave allowance	0.00	0.00
Other personnel payments	0.00	0.00
Employer contribution to NSSF	94,697.60	167,822.00
Gratuity-contractual employees	784,720.00	0.00
<b>TOTAL</b>	<b>2,767,259.80</b>	<b>1,558,662.00</b>



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**5. USE OF GOODS AND SERVICES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, Supplies and Services	0.00	19,781.00
Electricity	94,000.00	68,510.00
Water & Sewerage Charges	0.00	0.00
Office Rent	0.00	0.00
Communication, supplies and services	157,000.00	98,400.00
Domestic travel and subsistence	105,746.00	15,500.00
Printing, advertising and information supplies & services	334,485.00	399,780.00
Rentals of produced assets	0.00	0.00
Training expenses	272,890.00	369,210.00
Hospitality supplies and services	249,610.00	0.00
Other committee expenses	0.00	0.00
Committee allowance	5,219,645.50	4,341,150.00
Insurance costs	0.00	0.00
Specialised materials and services	108,000.00	0.00
Office and general supplies and services	513,252.00	543,861.00
Fuel, oil & lubricants	325,500.00	770,589.00
Other operating expenses	0.00	0.00
Bank service commission and charges	26,400.00	109,555.00
Other Operating Expenses	0.00	0.00
Security operations	0.00	0.00
Routine maintenance - vehicles and other transport equipment	958,255.00	234,750.00
Routine maintenance- other assets	193,012.00	56,920.00
<b>Total</b>	<b>8,557,795.50</b>	<b>7,028,006.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	0.00	0.00
Transfers to primary schools (see attached list)	39,948,027.00	25,839,000.00
Transfers to secondary schools (see attached list)	13,930,000.00	19,884,000.00
Transfers to tertiary institutions (see attached list)	15,805,000.00	5,200,000.00
Transfers to health institutions (see attached list)	1,200,000.00	0.00
<b>TOTAL</b>	<b><u>70,883,027.00</u></b>	<b><u>50,923,000.00</u></b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,016,693.00	15,990,447.00
Bursary – tertiary institutions (see attached list)	12,343,882.00	12,629,996.00
Bursary – special schools (see attached list)	0.00	0.00
Mock & CAT (see attached list)	0.00	0.00
Security projects (see attached list)	0.00	1,600,000.00
Sports projects (see attached list)	1,901,634.00	1,536,208.00
Environment projects (see attached list)	0.00	1,125,000.00
Emergency projects (see attached list)	1,330,000.00	4,100,000.00
<b>Total</b>	<b><u>35,592,209.00</u></b>	<b><u>36,981,651.00</u></b>

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**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	355,902.00	0.00
Refurbishment of Buildings	0.00	385,424.00
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	495,000.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	416,440.00
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
Purchase of other office equipment	0.00	0.00
<b>Total</b>	<b>850,902.00</b>	<b>801,864.00</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	697,856.00	2,791,424.00
ICT Hub	0.00	0.00
Others	0.00	144,500.00
	<b>697,856.00</b>	<b>2,935,924.00</b>



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**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank, Angawa Branch Seme NG-CDF</i>	13,198,806	13,590,378
<b>Total</b>	<b>13,198,806</b>	<b>13,590,378</b>
<b>10B: CASH IN HAND</b>		
Location 1	~	~
Other Locations ( <i>specify</i> )	~	~
<b>Total</b>	<b>~</b>	<b>~</b>
<i>[Provide cash count certificates for each]</i>		

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

The constituency had no any outstanding imprest. All imprest were dully surrendered

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

**12A. RETENTION**

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

	2019 - 2020	2018-2019
	Kshs	Kshs
Leah Fiona Aduol	-	63,482
Martin Onyango Otieno	-	67,830
Musa Otieno Asewe	-	41,184
Raymond Odhuno	-	34,749
Josephine Awuor	-	19,890
Paul Omondi Oguk	-	29,640
Moses Oyugi Otieno	-	13,800
Cliff Dache	-	47,236
Rael Awuor Osoo	-	0
<b>Total</b>	-	317,811

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,590,378	4,650,002
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	13,590,378	4,650,002

*[Provide short appropriate explanations as necessary]*

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**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	116,102	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
	116,102	-	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Staff Gratuity	-	-
Others (specify)	-	-
	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	3,223,090	2,929,876
Use of goods and services	3,789,154	4,858,028
Amounts due to other Government entities (see attached list)	39,644,108	30,696,198
Amounts due to other grants and other transfers (see attached list)	25,101,967	13,701,813
Acquisition of assets	10,347,734	11,198,636
Other Payments	4,458,877	5,156,733
Unallocated Funds	85,000	0
	<b>86,649,930</b>	<b>68,546,255</b>



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**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	29,441,423.15	24,263,202.75
	29,441,423.15	24,263,202.75

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
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**XIV. ANNEXES TO FINANCIAL STATEMENTS**  
**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
<b>Sub-Total</b>					
Construction of civil works					
4.					
5.					
6.					
<b>Sub-Total</b>					
Supply of goods					
7.					
8.					
9.					
<b>Sub-Total</b>					
Supply of services					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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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 2020	Comments
Senior Management		a	b	C	d=a-c	
1.						
2.						
3.						
<b>Sub-Total</b>						
Middle Management						
4.						
5.						
6.						
<b>Sub-Total</b>						
Unionisable Employees						
7.						
8.						
9.						
<b>Sub-Total</b>						
Others ( <i>specify</i> )						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees				
Employee Salaries		3,223,090.26	2,929,876.00	
	Sub-Total	3,223,090.26	2,929,876.00	
Use of goods & services				
Goods and Services		3,789,153.52	4,862,999.05	
	Sub-Total	3,789,153.52	4,862,999.05	
Amounts due to other Government entities				
Primary Schools		14,273,775.00	11,990,802.00	
Secondary Schools		13,470,333.25	6,300,396.25	
Tertiary Institutions		11,900,000.00	12,405,000.00	
	Sub-Total	39,644,108.25	30,696,198.25	
AMOUNTS DUE TO OTHER GRANTS AND OTHER TRANSFERS				
Bursary - Secondary School		-975,346.90	41,346.10	
Bursary - Tertiary Institutions		3,792,812.92	794,763.88	
Security		7,504,937.00	4,100,000.00	
Sports		2,049,502.15	1,903,882.15	
Emergency		12,730,062.13	6,861,820.75	
	Sub-Total	25,101,967.30	13,701,812.88	
ACQUISITION OF ASSETS				
Acquisition of Assets		10,347,734.00	11,198,636.00	
	Sub-Total	10,347,734.00	11,198,636.00	
Others ( <i>specify</i> )				
Other Payments		4,458,877.00	5,156,733.00	
Unallocated Funds		85,000.00	85,000.00	
	Sub-Total	4,543,877.00	5,241,733.00	
	Grand Total	86,649,930.33	68,631,255.18	



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

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and Structures	20,368,208	355,902	-	20,724,110
Transport Equipment	5,152,000	-	-	5,152,000
Office Equipment, Furniture and Fittings	592,500	495,000	-	1,087,500
ICT Equipment, Software and Other ICT Assets	1,250,440	-	-	1,250,440
Other Machinery and Equipment	-	-	-	-
Heritage and Cultural Assets	-	-	-	-
Intangible Assets	-	-	-	-
<b>Total</b>	<b>27,363,148</b>	<b>850,902</b>	<b>-</b>	<b>28,214,050</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20 (Ksh)	Bank Balance 2018/19 (Ksh)
ABOL PRIMARY SCHOOL CDF PROJECT	EQUITY	1260262698188	1,069.55	1,069.55
ACHWO COMMUNITY WATER PAN CDF	EQUITY	1260263167099	1,930.00	-
ADUONG MONGE SECONDARY SCHOOL	EQUITY	1260265746827	120.00	-
AKADO POLICE POST PROJECT	EQUITY	1260163800619	2,636.55	2,636.55
AKONYA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260265641326	1,275,735.00	3,719.50
ALUNGO MIXED SECONDARY SCHOOL -NG CDF COMMITTEE	EQUITY	1260268843236	3,610.00	3,610.00
ALUNGO PRIMARY SCHOOL- NG CDF COMMITTEE	EQUITY	1260277333460	23,760.00	31,480.00
ALWALA SECONDARY SCHOOL COMMUNITY WATER PROJECT	EQUITY	1260263987618	240.00	240.00
AMI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1260262420980	765.00	-
AMI PRIMARY SCHOOL- NG- CONSTITUENCIES DEVELOPMENT FUND-SEME	EQUITY	1260270013021	28,404.00	269.00
ANYANGA PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260277344012	27,618.00	27,618.00
ARITO LANGI DISPENSARY CDF PROJECT	EQUITY	1260262711153	790.00	790.00
ASINO PRIMARY SCHOOL CDF PROJECT	EQUITY	1260262544643	292,351.00	83,571.00
ASOL MIXED SECONDARY SCHOOL CDF PROJECT	EQUITY	1260264426093	1,435,100.00	70,927.00
ATOI PRIMARY SCHOOL	EQUITY	1260264129081	15.00	1,360,015.00
ATOYA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260265647664	284,115.00	102,325.00
AWANYA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270356718	(97.75)	(97.75)
BARKORWA MIXED PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260277658802	91,847.00	1,603,900.00
BISHOP ABIERO GIRLS SECONDARY SCHOOL MAGWAR NGCDF COMMITTEE	EQUITY	1260276243060	27,890.00	1,227,890.00
BISHOP ABIERO ORUGA SECONDARY SCHOOL NG CDF COMMITTEE	EQUITY	1260272107954	500,730.00	500,730.00
BISHOP OKOTH MIRANGA SECONDARY SCHOOL CDF PROJECT	EQUITY	1260263603881	785.00	785.00
BONDE MIXED SECONDARY SCHOOL-NGCDF COMMITTEE	EQUITY	1260277349942	124,180.00	124,180.00
BONGU KONYANGO DISPENSARY PROJECT	EQUITY	1260262796807	410.00	410.00
DAGO DISPENSARY	EQUITY	1260262663154	4,705.00	4,705.00
DAGO KANYAGAYA PRIMARY SCHOOL-NG CDF COMMITTEE	EQUITY	1260270074961	1,200,015.00	59,716.00
DIEMO SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	1260265683925	1,801,360.00	111,210.00
EAST SEME CHIEF'S CAMP PROJECT MANAGEMENT COMMITTEE NG CDF COMMITTEE	EQUITY	1260269065370	770.00	770.00
ENG. OWITI ABOL GIRLS SECONDARY SCHOOL CDF ACCOUNT	EQUITY	1260262671379	5,659.00	5,659.00
ENGINEER OWITI ABOL GIRLS' SECONDARY SCHOOL	EQUITY	1260265230757	10.00	10.00
GOT AGULU PRIMARY NG CDF COMMITTEE	EQUITY	1260268837371	400,865.00	610,865.00
GOT ODONGO PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270516961	470.00	230.00

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GUMO PRIMARY SCHOOL CDF PROJECT	EQUITY	1260262695659	1,275.95	1,275.95
HARAMBEE CHIEF'S CAMP COMMUNITY WATER PROJECT	EQUITY	1260262421219	185,019.00	185,019.00
JIMO PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276248400	19,805.00	19,805.00
JONYO PRIMARY SCHOOL	EQUITY	1260265647106	600,535.00	235.00
KAJULU PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276202451	4,150.00	1,204,150.00
KALOKA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260271084593	114,770.80	114,530.80
KAMAGORE PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1260268198864	110.00	110.00
KAMBUDI PRIMARY SCHOOL- NGCDF COMMITTEE	EQUITY	1260277326457	39,770.00	27,011.90
KAMONYE PRIMARY SCHOOL - NG-CONSTITUENCIES DEVELOPMENT FUND –SEME	EQUITY	1260269997757	15.00	171,976.00
KANYAGUDI COMMUNITY WATER PAN CDF	EQUITY	1260263164380	85.00	85.00
KEYO KODO PRIMARY-CDF ACCOUNT	EQUITY	1260265678087	4,978.00	84,978.00
KINDU PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276241669	34,540.00	34,540.00
KIPASI AP LINE SELF HELP	EQUITY	1260172815892	16,610.00	16,610.00
KIRINDO PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260277687324	6,070.00	6,070.00
KIT MIKAYI MIXED SECONDARY SCHOOL NG CDF COMMITTEE	EQUITY	1260271294148	152,465.00	12,220.00
KITARE PRIMARY SCHOOL - NG-CONSTITUENCIES DEVELOPMENT FUND – SEME	EQUITY	1260270057420	0.70	0.70
KITMIKAYI POLICE POST PROJECT MANAGEMENT COMMITTEE	EQUITY	1260263935127	365.00	365.00
KITMIKAYI PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260269041593	415,420.00	42,222.00
KOLENYO POLICE POST PROJECT MANAGEMENT COMMITTEE	EQUITY	1260276260741	310,750.00	310,750.00
KOMBEWA BOREHOLE WATER PROJECT CDF	EQUITY	1260263756377	40.00	40.00
KOMBEWA MARKET TOILET PROJECT	EQUITY	1260264071748	305.00	305.00
KOMBEWA PEDIATRIC RESEARCH UNIT P.M.C GROUP	EQUITY	1260277449353	3,497,486.80	360,986.80
KOMBEWA SOLAR MASTS PROJECT	EQUITY	1260263781904	120.00	120.00
KOMBEWA TECHNICAL TRAINING INSTITUTE PROJECT NG-CDFC	EQUITY	1260268441789	2,265,570.00	2,521,062.00
KORUMBA PRIMARY SCHOOL CDF PROJECT	EQUITY	1260264109367	331,963.00	1,321,273.00
KORWENJE SECONDARY SCHOOL CDF ACCOUNT	EQUITY	1260267935825	7,790.00	7,790.00
KUOYO KAILA DISPENSARY COMMUNITY WATER BOREHOLE PROJECT	EQUITY	1260263278501	115.00	115.00
KUOYO KAILA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1260267781698	4,525.00	4,525.00
KWOYO KOWE PRIMARY SCHOOL- PMC ACCOUNT	EQUITY	1260279047764	-	80,000.00
LANGI PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276192364	520.00	520.00
LELA PRIMARY SCHOOL NG-CONSTITUENCIES DEVELOPMENT FUND- SEME	EQUITY	1260269980654	2,789.00	2,789.00
LIEYE PRIMARY SCHOOL	EQUITY	1260262454173	80,894.00	80,894.00
LOLWE DISPENSARY FENCING PROJECT-CDF	EQUITY	1260264814894	250.00	250.00
LUNGA PRIMARY SCHOOL	EQUITY	1260262812728	1,841.00	81,841.00



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PMC	Bank	Account number	Bank Balance 2019/20 (Ksh)	Bank Balance 2018/19 (Ksh)
MAGWAR MODEL SECONDARY SCHOOL	EQUITY	1260262298976	22,284.25	69,479.25
MAGWAR PRIMARY SCHOOL NG-CDF COMMITTEE	EQUITY	1260272063798	7,635.00	87,635.00
MALELA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260265683869	601,735.00	1,801,735.00
MANYWANDA A.P POST PROJECT MANAGEMENT COMMITTEE-NGCDF	EQUITY	1260277348188	129,541.00	129,541.00
MANYWANDA SECONDARY SCHOOL	EQUITY	1260264121695	745.00	745.00
MARIWA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260277688732	380.00	380.00
MARIWA YOUTH POLYTECHNIC CDF PROJECT	EQUITY	1260262697176	482.50	482.50
MAYIEKA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270518803	12,990.00	12,990.00
MAYIEKA SECONDARY SCHOOL	EQUITY	1260262792849	7,789.00	7,789.00
MBEKA SALVATION ARMY PRIMARY N	EQUITY	1260271344999	1,830.00	1,830.00
MILUGO PRIMARY SCHOOL	EQUITY	1260262407123	5.00	5.00
MIRANGA PRIMARY SCHOOL	EQUITY	1260262464400	1,452.50	1,452.00
MIRANGA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260265632014	1,203,133.00	12,944.00
MIRIERI PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276176025	60.00	60.00
NANGA KOKER PRIMARY SCHOOL CDF	EQUITY	1260262912976	1,749.60	1,749.60
NDIRU MIXED SECONDARY SCHOOL	EQUITY	1260263691147	272,014.00	124,584.00
NDURU KADERO PRIMARY NG CDF COMMITTEE	EQUITY	1260277675835	7,700.00	7,700.00
NGERE HIGH SCHOOL	EQUITY	1260262740309	979,354.60	889,734.60
NGERE PRIMARY SCHOOL -NG-CONSTITUENCIES DEVELOPMENT FUND –SEME	EQUITY	1260269994734	50,020.00	694,960.00
NGUTU PRIMARY SCHOOL CDF PROJECT	EQUITY	1260262696019	18,235.00	1,218,235.00
NYABERA POLYTECHNIC DEVELOPMENT COMMITTEE	EQUITY	1260265640536	1,860.00	1,860.00
NYABERA PRIMARY SCHOOL NG - SEME CDF COMMITTEE	EQUITY	1260270793339	4,510.00	39,330.00
NYAGUDA AP POST PROJECT MANAGEMENT COMMITTEE NG CDF	EQUITY	1260276038007	16,851.00	16,851.00
NYAGUDA PRIMARY SCHOOL CDF PROJECT	EQUITY	1260262667109	41.00	8.50
NYAMGUN PRIMARY SCHOOL- NGCDF COMMITTEE	EQUITY	1260277398003	425.00	341,743.00
NYAMGUN SECONDARY SCHOOL CDF PROJECT	EQUITY	1260262697624	725.95	725.95
NYAMISRI PRIMARY SCHOOL	EQUITY	1260264201862	60,735.00	2,010,770.00
NYAMUODA POLICE POST PROJECT NG CDF COMMITTEE	EQUITY	1260271102065	850,000.00	850,000.00
NYAROMBO PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260277679842	1,220.00	1,220.00
NYATIGO MIXED SECONDARY SCHOOL	EQUITY	1260277526364	18,830.00	28,260.00
NYATIGO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1260268005920	5,615.00	5,615.00
NYAUNDI PRIMARY SCHOOL NG-CDF COMMITTEE	EQUITY	1260273955584	65.00	400,065.00
NYAWANGA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260271070234	415.00	415.00
NYAWANGA SECONDARY SCHOOL NG CDF COMMITTEE	EQUITY	1260277694628	880.00	880.00
OBOLA LOW-COST MIXED BOARDING PRIMARY SCHOOL/NG-CDF	EQUITY	1260272193861	450.00	112,255.00



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OCHARA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260272119795	8,220.00	8,220.00
OCHOK PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260265647855	60.00	60.00
ODIENYA KAGAY PRIMARY SCHOOL	EQUITY	1260263995329	2,818.00	102,818.00
OJOLA KADERO PRIMARY-CDF ACCOUNT	EQUITY	1260265650170	(738.75)	269,261.25
OKODE PRIMARY SCHOOL- NGCDF COMMITTEE	EQUITY	1260277360683	179,330.00	1,000,970.00
OKUTO PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270947039	4,425.00	4,425.00
OLUTI PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276433684	254,855.00	1,504,855.00
OMBO PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260271507776	42,259.00	2,199.00
OMORE PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260269055131	25,288.00	205,288.00
OMUYA SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	1260265638884	125,400.00	2,400.00
ONYINJO PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270093761	71,291.50	471.50
OPANDE PRIMARY SCHOOL NGCDF COMMITTEE	EQUITY	1260276190372	203,670.00	453,670.00
ORANDO SECONDARY SCHOOL NG-CDF COMMITTEE	EQUITY	1260276381138	97,624.00	1,544.00
ORUGA PRIMARY SCHOOL NG-CDF COMMITTEE	EQUITY	1260272266378	1,468.00	1,468.00
OSEWRE PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260269951830	150,430.00	30,730.00
OTENGA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260272162855	2,685.00	117,952.00
PAP OTHANY PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260272226719	200,610.00	300,610.00
PITH KABONYO PRIMARY SCHOOL- NG SEME CDF COMMITTEE	EQUITY	1260269555082	13,453.00	13,453.00
PITH KOCHIEL PRIMARY SCHOOL	EQUITY	1260268739779	601,010.00	901,010.00
PMC OF FENCING DCCS COMPOUND PROJECT NG CDF COMMITTEE	EQUITY	1260270731947	320.00	320.00
PROF.PETER ANYANG NYONGO SECONDARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270442809	444,950.00	644,950.00
RACHILO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260268341089	93,785.00	2,060.00
RANEN GIRLS SECONDARY SCHOOL - NGCDF COMMITTEE	EQUITY	1260277678291	26,130.00	1,010.00
RANEN PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270262116	1,678.00	81,678.00
RAPOGI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	1260265636305	852,716.00	174,691.00
RATTA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270377286	15,045.00	103,945.00
RERU POLICE POST PROJECT MANAGEMENT COMMITTEE NGCDF COMMITTEE	EQUITY	1260276262707	98,680.00	98,680.00
RERU RC PRIMARY SCHOOL NG CDF	EQUITY	1260273903774	990.00	480,990.00
RIDORE PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260269886280	-	703,610.00
RIDORE SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	1260265681238	419,633.00	419,633.00
RODI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	1260265632958	11,050.00	11,050.00
RUNDA PRIMARY SCHOOL-CDF PROJECT	EQUITY	1260262117509	11,010.00	11,010.00
SEME BODA BODA RIDERS SHADES PROJECT	EQUITY	1260262656427	105.00	105.00
SEME SUB COUNTY AP STAFF HOUSING PROJECT CDF ACCOUNT	EQUITY	1260264106069	420.00	420.00
SEME SUB COUNTY COMMUNITY WATER BOREHOLE PROJECT-CDF	EQUITY	1260163149846	1,968.00	1,968.00

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PMC	Bank	Account number	Bank Balance 2019/20 (Ksh)	Bank Balance 2018/19 (Ksh)
SHILLO KORANGO COMMUNITY WATER PROJECT	EQUITY	1260262653654	1,655.00	1,655.00
SIALA KAILA PRIMARY SCHOOL NG CDF COMMITTEE	EQUITY	1260270347774	40.00	80,040.00
ST PETERS KAJULU SECONDARY SCHOOL CDF ACCOUNT	EQUITY	1260264039774	3,930.00	3,930.00
ST. ALOYS RERU GIRLS SECONDARY SCHOOL	EQUITY	1260263611514	302,075.00	38,240.00
ST. JOHNS NGUTU SECONDARY SCHOOL-NG CDF COMMITTEE	EQUITY	1260277748127	54,640.00	54,640.00
ST. BARNABAS GIRLS SECONDARY SCHOOL CDF PROJECT	EQUITY	1260262682479	13,311.00	13,311.00
URUDI RATTA PRIMARY SCHOOL CDF PROJECT	EQUITY	1260263707031	4,355.00	84,355.00
			<b>24,263,202.75</b>	<b>29,441,423.15</b>

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## XV. 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.

[illegible]

