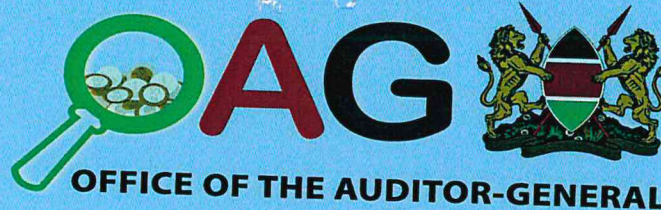


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 22 FEB 2022	DAY: TUESDAY
TABLED BY:	LOM
CLERK-AT THE TABLE:	Maina Wanjiku

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
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 (hereafter referred to as the Fund) formerly Constituencies Development Fund, 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 National Government Constituencies Development Fund Act, 2015. At cabinet level, National Government Constituencies Development Fund 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 National Government Constituencies Development Fund 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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL CONSTITUENCY

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

Mission

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

Core Values

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

(b) Key Management

The National Government Constituencies Development Fund Gilgil Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board
- ii. National Government Constituency Development Fund Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Miriam Naini
2.	Sub-County Accountant	Martin Murage Thuo
3.	Chairman	John Michuki
4.	Member	Jane Mwaniki



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
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For the year ended June 30, 2019

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of National Government Constituencies Development Fund Board provide overall fiduciary oversight on the activities of National Government Constituencies Development Fund - Gilgil Constituency. The reports and recommendation of ARMC when adopted by the National Government Constituencies Development Fund 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.

**(d) National Government Constituencies Development Fund GILGIL Constituency
Headquarters**

P.O. Box 524-20116
Next to the Mosque
Gilgil, KENYA

(e) National Government Constituencies Development Fund Gilgil Constituency Contact

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

(f) National Government Constituencies Development Fund Gilgil Constituency Bankers

Equity Bank
P.O. Box 56-20116
Gilgil

Cooperative Bank
P.O. Box 631-20116
GILGIL

(g) Independent Auditor

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

(h) Princiapal Legal Advisor

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

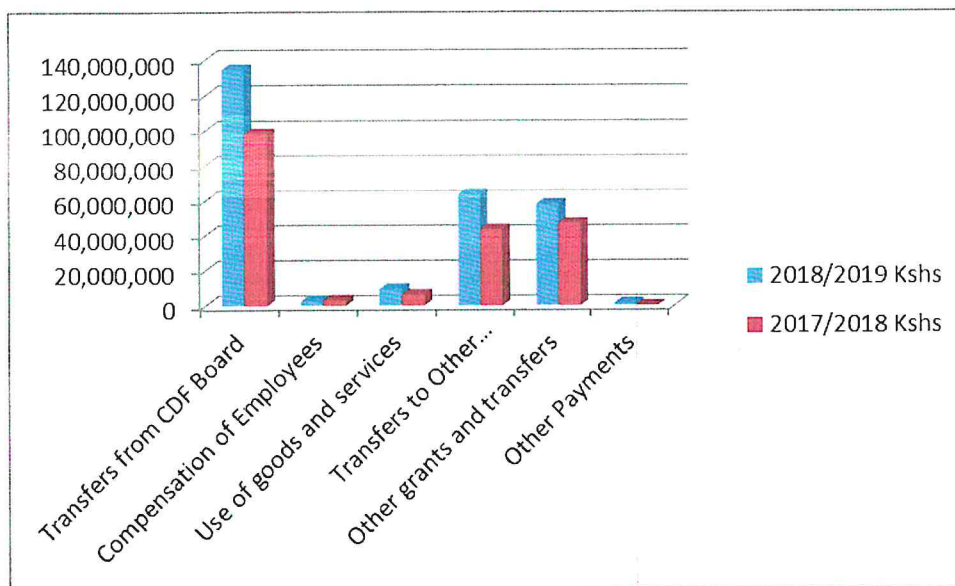
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

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

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – GILGIL CONSTITUENCY COMMITTEE**

Timely disbursement of funds has enable us planed and executed our mandates with preference to undataking projects guided by constructions based on rules guidelines giving ample time for supervision and inspection there off. The training offered to both the committee and the staff has opened up a new dimension in terms of the does and donts and more so created a very conducive working relationship and more soo has given our clientale good image. The codial relationship with the line ministries has made our job very easy whereby our products have surpassed the required standards as value for money has been achieved.

The increase in the financial year 2018/2019 in terms of allocation, enabled us to increased the number of projects as compared to 2017/2018.



Key achievements for the entity

We have elevated the standards of our schools and that of the learners to a level playing ground enabling them to feeling eqaul the state of learning in urban areas.

The a hundred percent transition from primary to secondary has pushed capacity up neccesatiting creating of extra rooms in terms of infrastruacter to house normal learning, practicals and the extra curriculum including travel. With the police reforms new projects (infrastructure)to accommodate and detach the administration police from the chiefs offices has created need for more structures on the same budget.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019



Ongoing Construction of a multipurpose hall at Gilgil Girls Secondary school

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

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



Njeru primary School Boys Toilet



Langalanga Police post – construction of three units staff houses

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019



Gilgil teachers Primary School – Construction of two classrooms

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

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



Arthur Magugu Secondary School – completion of two classroom and admin block

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019



Koelel High School – Construction of a modern abolition block

Sign

A handwritten signature in blue ink, appearing to be "F. A. B. out".

CHAIRMAN

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF NGCDF - GILGIL 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 National Government Constituencies Development Fund - GILGIL 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 National Government Constituencies Development Fund - Gilgil 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 Gilgil 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 charge of the National Government Constituencies Development Fund -GILGIL Constituency further confirms the completeness of the accounting records maintained for the Gilgil, 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.

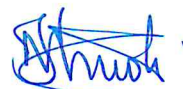
The Accounting Officer in charge of the National Government Constituencies Development Fund - GILGIL Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during 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 National Government Constituencies Development Fund Gilgil Constituency financial statements were approved and signed by the Accounting Officer on 05/03/2020.



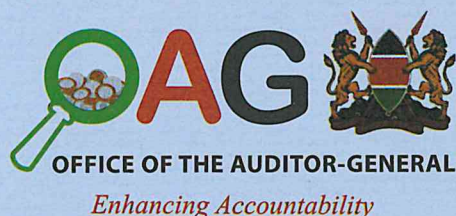
Fund Account Manager
Name: Miriam Naini



Sub-County Accountant
Name: Martin Thuo
ICPAK Member Number: 23279

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GILGIL 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 - Gilgil Constituency set out on pages 12 to 40, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Gilgil Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unexplained Variances in Use of Goods and Services

The statement of receipts and payments reflects payments on use of goods and services of Kshs.7,444,664;(2018-Kshs.4,793,792) and as disclosed under Note 5 to the financial statements. However, the schedules in support of the expenditure differed by Kshs.315,949 as detailed below out below: -

Item	Financial Statements Balance (Kshs.)	Supporting Schedule Balance (Kshs.)	Variance (Kshs.)
Electricity	-	14,658	(14,658)
Communication, Supplies and Services	-	126,500	(126,500)

Report of the Auditor-General on National Government Constituencies Development Fund-Gilgil Constituency for the Year Ended 30 June, 2019

Item	Financial Statements Balance (Kshs.)	Supporting Schedule Balance (Kshs.)	Variance (Kshs.)
Domestic Travel	244,300	278,300	(34,000)
Hospitality, Supplies and Services	480,000	660,000	(180,000)
Committee Allowances	2,596,000	2,562,000	34,000
Bank Charges	-	90,991	(90,991)
Water, Sewerage Charges	-	39,671	(39,671)
Office, General, Supplies and Services	339,556	203,685	135,871
Total	3,659,856	3,975,805	(315,949)

In the circumstance, the accuracy and validity of the use of goods and services expenditure of Kshs.7,444,664 for the year ended 30 June, 2019 could not be confirmed.

2. Unconfirmed Expenditure on Sports

The statement of receipts and payments also reflects other grants amount of Kshs.55,767,863;(2018-Kshs.33,186,314) and as disclosed under Note 7 to the financial statements. Included in the sports amount is expenditure on purchase of balls and uniforms of Kshs.1,288,900 and Kshs.451,400 respectively totaling Kshs.1,740,300. However, records in support of the expenditure by way of; inspection and acceptance report, and receipt acknowledgement by the beneficiaries were not made available for audit review.

In the circumstance, the regularity of sports expenditure amounting to Kshs.1,740,300 for the year ended 30 June 2019 could not be confirmed.

3. Unconfirmed Bank Balances

Annex 5- Project Management Committee (PMC) bank balances as at 30 June 2019 discloses amounts held in the various projects bank accounts totaling to Kshs.46,688,959. Six bank accounts reflected balances of Kshs.841,494 while the corresponding bank confirmation reflected balances of Kshs.1,575,378 resulting to unexplained variance of Kshs.733,885 as tabulated below.

Project	Account No.	FS Balance (Kshs.)	Certificate Bank Balance (Kshs.)	Variance (Kshs.)
Mbombo Primary School - Cooperative Bank	01141404482600	250,174	100,174	150,000
Morop Cypress Secondary School - Cooperative Bank	01139404620900	150,000	150,685	(685)
Mugaa Primary School - Cooperative Bank	01139115877200	80,317.85	172,631.85	(92,314)
Ngumo Primary School - Cooperative Bank	01141404213300	361,002	301,002	60,000

Project	Account No.	FS Balance (Kshs.)	Certificate Bank Balance (Kshs.)	Variance (Kshs.)
Echararie Primary School - Equity Bank	0770266623480	0	850,005	(850,005)
Langalanga Primary School - Equity Bank	0770278587629	0	880	(880)
Total		841,494	1,575,378	(733,884)

In the circumstances, the accuracy and completeness of the reported Project Management Committee (PMC) bank balances of Kshs.46,537,394 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 National Government Constituencies Development Fund - Gilgil 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 that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Incomplete Projects

Six (6) projects with a funding allocation of Kshs.8,750,000 were sampled for verification during the month of January, 2020. However, two (2) projects valued at Kshs.2,950,000 were found incomplete despite full disbursements having been made as indicate below;

Project Name	Details	Observations	Amount (Kshs.)
Gilgil Girls Secondary	Completion of Multipurpose Hall (Phase II)	The project estimated cost was Kshs.4,500,000, funded in 2017/18 and 2018/19 financial years but remains incomplete.	2,000,000
Kikohey Secondary School	Construction of one Classroom	The following works remained incomplete; floor, window paints and glasses, ceiling, walkways, piping, electrical wiring and fittings.	950,000
Total			2,950,000

No satisfactory explanations have been rendered for the incomplete projects despite the full funding.

Consequently, the constituents of Gilgil Constituency may not realize value for money from the incomplete projects.

2.0 Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities amount of Kshs.63,440,000;(2018-Kshs.33,676,321) and as disclosed under Note 6 to the financial statements. Review of the expenditure revealed the following unsatisfactory issues: -

2.1 Unsupported Award of Contract - Mbegi Primary School

Transfers to Mbegi Primary School of Kshs.1,790,000 for construction of two (2) standard classrooms were unsupported by way of; technical evaluation report and signed contract to confirm the due award process was followed and terms of the contract respectively.

In the circumstance, the regularity of the expenditure of Kshs.1,790,000 at Mbegi Primary School for the year ended 30 June 2019 could not be confirmed.

2.2 Unsupported Award of Contract - Tangitano Secondary School

Kshs.1,900,000 was transferred to Tangitano Secondary School. Of this amount, Kshs.1,512,260 was paid out for the supply of hardware and quarry materials for renovation of two (2) classrooms. However, there are no supporting documents by way of; technical evaluation reports to confirm whether the due process was adhered to during the award. Further, the supplier registration status with the Fund could not be established. The balance of Kshs.387,740 was yet to be returned to the Fund account contrary to the provisions of Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all the unutilized funds of the project management committee to be returned to the constituency account.

Under the circumstance, the Fund is in breach of the law.

3.0 Other Grants and Other Payments

The statement of receipts and payments also reflects other grants and other payments amount of Kshs.55,767,863;(2018-Kshs.33,186,314) and as disclosed under Note 7 to the financial statements. Review of the expenditure revealed the following unsatisfactory issues:-

3.1 Unsupported Bursaries to Secondary Schools and Tertiary Institutions

Bursaries to secondary schools and tertiary institutions amounting to Kshs.5,514,568 and Kshs.4,156,620 respectively and totalling to Kshs. 9,671,188 were issued but were unsupported by way details of the beneficiary student including the respective admission numbers. Consequently, the authenticity of the beneficiaries could not be established.

From the foregoing, the validity and regularity of bursary amounts totalling to Kshs.9,671,188 to secondary schools and tertiary institutions for the year ended 30 June, 2019 could not be confirmed.

3.2 Unsupported Award of Contract for Construction of Perimeter Wall and Landscaping

Included in the security expenditure is Kshs.1,022,650 incurred towards the construction of a perimeter wall and landscaping at the Fund offices. The project certificate of practical completion was issued by the district works officer and payment made on 16 and 12 July, 2018 respectively. However, the supporting documents by way of signed contract agreement was not made available for audit review. Further, payment was made in full without being subjected to retention money to cover for shoddy workmanship during the defects liability period. A visit to the Project on 14 January, 2020 revealed that, one side of the perimeter wall had collapsed and there were no plans to restore the collapsed wall.

In the circumstances, the value for money from the expenditure of Kshs.1,022,650 on the construction Fund offices perimeter wall for the year ended 30 June, 2019 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, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using going concern 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease or 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 December, 2021

Report of the Auditor-General on National Government Constituencies Development Fund-Gilgil Constituency for the Year Ended 30 June, 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	123,820,186	84,010,345
Proceeds from sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		123,820,186	84,010,345
PAYMENTS			
Compensation of employees	4	1,744,363	2,636,876
Use of goods and services	5	7,444,664	4,793,792
Transfers to Other Government Units	6	63,440,000	33,676,321
Other grants and transfers	7	55,767,863	33,186,314
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		128,396,890	74,293,303
SURPLUS/DEFICIT		(4,576,704)	9,717,042

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Government Constituencies Development Fund Gilgil Constituency financial statements were approved on 05/03/2020 and signed by:



Fund Account Manager
Name: Miriam Naini



Sub-County Accountant
Name: Martin Thuo
ICPAK Member Number: 23279

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY**


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

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10	6,464,005	11,040,709
Cash Balances (cash at hand)	-	-	-
Total Cash and Cash Equivalents		6,464,005	11,040,709
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,464,005	11,040,709
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12	0	0
Gratuity	-	0	0
Total Financial Liabilities		0	0
NET FINANCIAL ASSETS		<u>6,464,005</u>	<u>11,040,709</u>
REPRESENTED BY			
Fund balance b/fwd 1st July 2018	13	11,040,709	1,323,668
Surplus/Deficit for the year		(4,576,704)	9,717,042
Prior year adjustments	14		-
NET LIABILITIES		6,464,005	11,040,709

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Government Constituencies Development Fund Gilgil Constituency financial statements were approved on 05/03/2020 and signed by:


Fund Account Manager
Name: Miriam Naini


Sub-County Accountant
Name: Martin Thuo
ICPAK Member Number: 23279

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
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For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES			2018 - 2019	2017 - 2018
Receipts			Kshs	Kshs
Transfers from CDF Board	1		123,820,186	84,010,345
Proceeds from sale of Assets	2			
Other Receipts	4		-	
Total Receipts			123,820,186	84,010,345
Payments				
Compensation of Employees	4		1,744,363	2,636,876
Use of goods and services	5		7,444,664	4,793,792
Transfers to Other Government Units	6		63,440,000	33,676,321
Other grants and transfers	7		55,767,863	33,186,314
Other Payments	9		-	-
Total Payments			128,396,890	74,293,303
Total Receipts Less Total Payments			-4,576,704	9,717,042
Adjusted for:				
Prior Year adjustment	14	-		
Net Adjustments			-	-
Net cash flow from operating activities			-4,576,704	9,717,042
CASHFLOW FROM INVESTING ACTIVITIES				
Acquisition of Assets	8		-	-
Net cash flows from Investing Activities			-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			-4,576,704	9,717,042
Cash and cash equivalent at BEGINNING of the year	13		11,040,709	1,323,668
Cash and cash equivalent at END of the year			6,464,005	11,040,709

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Government Constituencies Development Fund Gilgil Constituency financial statements were approved on 05/03/2020 and signed by:



Fund Account Manager
Name: Miriam Naini



Sub-County Accountant
Name: Martin Thuo
ICPAK Member Number: 23279


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND) – GILGIL CONSTITUENCY
Reports and Financial Statements
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	Kshs	Kshs	Kshs	Kshs		
Transfers from CDF Board	109,040,876	25,820,020	134,860,895	123,820,186	6,464,005	92%
Proceeds from Sale of Assets			-		-	
Other Receipts		-	-	-	-	
TOTAL RECEIPTS	109,040,876	25,820,020	134,860,895	123,820,186	6,464,005	92%
PAYMENTS						
Compensation of Employees	2,192,908	534,498	2,727,406	1,744,363	983,043	64%
Use of goods and services	7,620,771	2,009,855	9,630,626	7,444,664	2,185,963	77%
Transfers to Other Government Units	50,250,000	13,190,000	63,440,000	63,440,000	-	100%
Other grants and transfers	48,977,197	8,863,483	57,840,680	55,767,863	2,072,816	96%
Acquisition of Assets	0	2,282	2,282	0	2,282	0%
Other Payments	-	1,219,902	1,219,902	0	1,219,902	0%
TOTAL	109,040,876	25,820,020	134,860,895	128,396,890	6,464,005	95%
	109,040,876	25,820,020	134,860,895	-4,576,704	6,464,005	

The National Government Constituencies Development Fund - GILGIL Constituency financial statements were approved on 05/03/2020 and signed by:


Fund Account Manager
Name: Miriam Naini


Sub-County Accountant
Name: Martin Thuo
ICPAK Member Number: 23279

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – GILGIL CONSTITUENCY**

**Reports and Financial Statements
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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	6/30/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,192,908	534,498	2,727,406	1,744,363	983,043
1.2 Committee allowances	2,568,000	501,821	3,069,821	2,562,000	507,821
1.3 Use of goods and services	1,781,545	336,761	2,118,306	1,637,556	480,750
	6,542,453	1,373,080	7,915,532	5,943,919	1,971,613
2.0 Monitoring and evaluation					
2.1 Capacity building	1,231,226	0	1,231,226	1,042,000	189,226
2.2 Committee allowances	1,240,000	300,000	1,540,000	1,047,000	493,000
2.3 Use of goods and services	800,000	271,274	1,071,274	556,108	515,166
	3,271,226	571,274	3,842,500	2,645,108	1,197,392
3.0 Emergency	5,738,993	2,320,339	8,059,332	7,993,101	60,232
3.1 Primary Schools	4,500,000	-	4,500,000	4,500,000	-
3.2 Road	1,493,101	-	1,493,101	1,493,101	-
3.2 Secondary schools	1,500,000	-	1,500,000	1,500,000	-
3.4 Security projects	500,000	-	500,000	500,000	-
	30,531,445				
4.0 Bursary and Social Security	30,531,445	2,631,076	33,162,521	33,162,521	-
4.1 PLWD	730,500		730,500	730,500	-
4.2 Secondary Schools	15,068,063		15,068,063	15,068,063	-
4.3 Tertiary Institutions	17,363,958		17,363,958	17,363,958	
5.0 Sports	2,180,818	1,986,110	4,166,928	2,179,900	1,987,028
5.1 Sports tournament	891,000		891,000	891,000	0
5.2 Pannac East Africa Ltd	837,500		837,500	837,500	-
5.3 Colour house Services Ltd	451,400		451,400	451,400	-
6.0 Environment	2,180,818	1,502,187	3,683,006	3,669,449	13,557

DEVELOPMENT FUND – GILGIL CONSTITUENCY

Reports and Financial Statements

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6.0 Environment	2,180,818	1,502,187	3,683,006	3,669,449	13,557
6.1 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND office ground	1,022,650		1,022,650	1,022,650	-
6.2 Primary Schools	1,938,404		1,924,846	1,838,404	-
6.3 Secondary Schools	588,395		588,395	588,395	-
6.4 Police Post	120,000		120,000	120,000	-
7.0 Primary Schools Projects (List all the Projects)	26,250,000	6,790,000	33,040,000	33,040,000	-
1. Gilgil Special	100,000		100,000	100,000	-
2. Komothai Primary Sch	700,000		700,000	700,000	-
3. Muthaiti pri	1,500,000		1,500,000	1,500,000	-
4. Njeru pri	340,000		340,000	340,000	-
5. Garrison pri	1,800,000		1,800,000	1,800,000	-
6. Kanorero pri	400,000		400,000	400,000	-
7. Gitare pri	100,000		100,000	100,000	-
8. Gilgil Highway pri	200,000		200,000	200,000	-
9. Oljorai pri	150,000		150,000	150,000	-
10. Gilgil Teachers pri	1,900,000		1,900,000	1,900,000	-
11. Olesirwa pri	1,800,000		1,800,000	1,800,000	-
12. Ngumo pri	300,000		300,000	300,000	-
13. Oldubei pri	950,000		950,000	950,000	-
14. Mbegi pri	1,900,000		1,900,000	1,900,000	-
15. Marura pri	950,000		950,000	950,000	-
16. Morop Sec	150,000		150,000	150,000	-
17. Muthaiti Pri	1,000,000		1,000,000	1,000,000	-
18. Gwachati pri	950,000		950,000	950,000	-
19. Kigogo pri	1,900,000		1,900,000	1,900,000	-
21. St. Patricks pri	1,900,000		1,900,000	1,900,000	-
22. Cura pri	1,100,000		1,100,000	1,100,000	-
23. Kangari pri	1,200,000		1,200,000	1,200,000	-
24. North Karati pri	700,000		700,000	700,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2019

25. Kiunguriria pri	700,000		700,000	700,000	-
26. Tangisita pri	950,000		950,000	950,000	-
27. Kongasis pri	250,000		250,000	250,000	-
28. DEB pri	1,000,000		1,000,000	1,000,000	-
29. Echariria pri	700,000		700,000	700,000	-
30. Munanda pri	700,000		700,000	700,000	-
31. Tangitiano pri	700,000		700,000	700,000	-
32. Meiti pri	1,000,000		1,000,000	1,000,000	-
33. Elementaita pri	300,000		300,000	300,000	-
34. Nuthu pri	1,150,000		1,150,000	1,150,000	-
35. Twendane pri	1,700,000		1,700,000	1,700,000	-
36. Kagumu pri	50,000		50,000	50,000	-
37. Mbombo Pri	150,000		150,000	150,000	-
38. Morop Pri	250,000		250,000	250,000	-
39. Teachers Pri	150,000		150,000	150,000	-
40. Kiamboyo pri	150,000		150,000	150,000	-
41. Kanoreto	150,000		150,000	150,000	-
42. Thugunui pri	950,000		950,000	950,000	-
43. Kagumu pri	50,000		50,000	50,000	-
8.0 Secondary Schools Projects	24,100,000	6,300,000	30,400,000	30,400,000	-
1. Ndibai Sec	300,000		300,000	300,000	-
2. Muga Sec	2,800,000		2,800,000	2,800,000	-
3. Gilgil day Sec	1,000,000		1,000,000	1,000,000	-
4. Kariandusi Sec	400,000		400,000	400,000	-
5. Arthur Magugu sec	700,000		700,000	700,000	-
6. Mitimingi sec	1,100,000		1,100,000	1,100,000	-
7. Echariria sec	1,900,000		1,900,000	1,900,000	-
8. Muga sec	1,750,000		1,750,000	1,750,000	-
9. Gilgil Girls Sec	2,000,000		2,000,000	2,000,000	-
10. Kikopey sec	950,000		950,000	950,000	-
11. St. Andrews Sec	7,200,000		7,200,000	7,200,000	-

DEVELOPMENT FUND – GILGIL CONSTITUENCY

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For the year ended June 30, 2019

12. LadyAnn Dalamere sec	1,000,000		1,000,000		1,000,000	-
13. Kongasis sec	900,000		900,000		900,000	-
14. Tangitano sec	1,900,000		1,900,000		1,900,000	-
15. Coulson Girls sec	1,000,000		1,000,000		1,000,000	-
16. Ndibai sec	1,300,000		1,300,000		1,300,000	-
17. Garrison Sec	2,000,000		2,000,000		2,000,000	-
18. Oljorai sec sch	1,900,000		1,900,000		1,900,000	-
19. Gitare sec	150,000		150,000		150,000	-
20. Lake Elementaita sec	150,000		150,000		150,000	-
10.0 Security Projects	8,245,123	517,770	8,762,893		8,762,893	-
1. Elementaita Dos office	450,000		450,000		450,000	-
2. Karate police post	60,000		60,000		60,000	-
3. Langalanga police	950,000		950,000		950,000	-
4. Tarambete Chiefs Office	230,000		230,000		230,000	-
5. Kasambara Chief's Office	500,000		500,000		500,000	-
6. Kingururia police post	1,000,000		1,000,000		1,000,000	-
7. Mitimingi Chief's office	1,000,000		1,000,000		1,000,000	-
8. Gitate Chief's office	1,000,000		1,000,000		1,000,000	-
9. Elementaita police post	2,415,123		2,415,123		2,415,123	-
10. Kikohey Chief's office	1,000,000		1,000,000		1,000,000	-
11. Pakawa police	157,770		157,770		157,770	-
12.0 Others						
12.1 Strategic Plan		606,000	606,000		600,000	6,000
12.2 Innovation Hub		1,169,257	1,169,257		0	1,169,257
12.3 Vehicle		17,317	17,317		0	17,317
12.4 Water		33,327	33,327		0	33,327
12.5 Office Furniture		2,282	2,282		0	2,282
TOTAL	109,040,876	25,820,020	134,860,895		128,396,890	6,464,005

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

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 National Government Constituency Development Fund Gilgil Constituency. The financial statements encompass the reporting entity as specified under section 81 of the Public Finance Management Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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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.

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Constituency Bank Account at Equity bank Gilgil 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 National Government Constituency Development Fund Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
CONSTITUENCY**
Reports and Financial Statements
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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.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

Reports and Financial Statements

For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
AIE NO. 5217	9,839,310	
AIE NO. 5370	4,340,000	
AIE NO. 30057	10,000,000	
AIE NO. 5497	12,000,000	
AIE NO. 6337	8,000,000	
AIE NO. 699049	11,000,000	
AIE NO. 42682	600,000	
AIE NO. 42740	13,000,000	
AIE NO. 47545	55,040,876	
AIE NO. 855812		5,500,000
AIE NO. 892823		37,905,172
AIE NO. 856825		21,000,000
AIE NO. 896901		19,605,173
	123,820,186	84,010,345

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	-	-

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

Reports and Financial Statements

For the year ended June 30, 2019

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	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description			2018-2019	2017 - 2018
			Kshs	Kshs
Basic wages of contractual employees			1,184,503	1,246,292
Basic wages of casual labour				
Personal allowances paid as part of salary				
House allowance			232,300	231,800
Transport allowance			248,000	247,000
Leave allowance			20,000	24,000
Other personnel payments			46,560	
Employer contribution to NSSF			13,000	13,200
Gratuity-Paid			-	874,584
TOTAL			1,744,363	2,636,876

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Electricity	-	-
Water and sewerage charges	-	-
Communication, supplies and services		40,000
Domestic travel and subsistence	244,300	162,800
Training expenses	1,406,000	868,000
Hospitality supplies and services	480,000	240,000
Other committee expenses	683,000	861,000
Committee allowance	2,596,000	1,224,000
Office and general supplies and services	339,556	541,932
Fuel , oil and lubricants	520,000	600,000
Bank service commission and charges		-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	575,808	256,060
Routine maintenance- other assets	-	-
Strategic Plan	600,000	
TOTAL	7,444,664	4,793,792

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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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 Primary schools		33,040,000	19,590,000
Transfers to Secondary schools		30,400,000	12,750,000
Transfers to Tertiary institutions		-	1,036,421
Transfers to Health institutions		-	299,900
TOTAL		63,440,000	33,676,321

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Bursary -Secondary		15,068,063	11,039,914
Bursary -Tertiary		17,363,958	10,709,500
Bursary-Special schools		730,500	-
Security		8,762,893	5,400,000
Sports		2,179,900	-
Environment		3,669,449	700,000
Emergency Projects		7,993,101	2,900,000
Vehicle			36,900
Strategic plan			2,400,000
TOTAL		55,767,863	33,186,314

8. ACQUISITION OF ASSETS

Non Financial Assets		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		-	-
Purchase of Household Furniture and Institutional Equipment		-	-
Purchase of Office Furniture and General Equipment		-	-
Purchase of ICT Equipment, Software and Other ICT Assets		-	-
Purchase of Specialised Plant, Equipment and Machinery		-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
Acquisition of Land		-	-
Acquisition of Intangible Assets		-	-
Total		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
	-	-

10. Bank Accounts (cash book bank balance)

Name of Bank, Account Number and currency	Account Number	2018-2019 Kshs	2017 – 2018 Kshs
Equity Bank Gilgil	A/C no.0770277119045	6,464,005	
Co-operative Bank Gilgil	A/C No.011414044366300		11,040,709
Total		6,464,005	11,040,709

11. OUTSTANDING IMPRESTS

		2018-2019 Kshs	2017 – 2018 Kshs
Name of Officer		Amount Taken	Amount Surrendered
	Date imprest taken		
			-

12. Retention		2018-2019 Kshs	2017 – 2018 Kshs
Supplier/Contractor	PV no	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD			
		2018-2019	2017 - 2018
		Kshs	Kshs
Bank accounts as at the beginning of the year		11,040,709	1,323,668
Cash in hand as at the beginning of the year			-
Imprest			-
TOTAL		11,040,709	1,323,668

14. PRIOR YEAR ADJUSTMENTS

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

15. OTHER IMPORTANT DISCLOSURES

15.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.3 UNUTILIZED FUND (See Annex 3)

		2018-2019	2017 - 2018
		Kshs	Kshs
Compensation of employees		983,043	534,498
Use of goods and services		2,185,963	385,718
Amounts due to other Government entities			-
Amounts due to other grants and other transfers		2,072,816	4,835,185
Acquisition of assets		2,282	2,282
Strategic plan			606,000
ICT Hub		1,219,902	4,677,027
		6,464,005	11,040,709

15.4 PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	46,688,959	31,140,234
	46,688,959	31,140,234

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings			Ksh.	Ksh.	Ksh	
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 - GILGIL
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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 2016	Outstanding Balance 2014	Comments
Senior Management		a	b	c	d=a-c	Ksh	
1.				Ksh.	Ksh.		
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 CONSTITUENCIES DEVELOPMENT FUND - GILGIL CONSTITUENCY
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ANNEX 3 - ANALYSIS OF UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs	Outstanding Balance 2017/18 Kshs	Comments
Compensation of employees		983,043	534,498	
Use of goods and services		2,185,963	385,718	
Amounts due to other Government entities				
Amounts due to other grants and other transfers		2,072,816	4,835,185	
Sub-Total		5,241,822	5,755,400	
Acquisition of assets				
Strategic plan		2,282	2,282	
Others (<i>specify</i>)		1,219,902	4,677,027	
Sub-Total		1,222,184	5,285,309	
Grand Total		6,464,005	11,040,709	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	Kshs	Kshs	Kshs	Kshs
Buildings and structures	11,300,000	~	~	11,300,000
Transport equipment	6,600,740	~	~	6,600,740
Office equipment, furniture and fittings	2,416,718	~	~	2,416,718
ICT Equipment, Software and Other ICT Assets	781,000	~	~	781,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	21,098,458	0	0	21,098,458

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

S/NO	PMC	BANK	ACCOUNT NO	BANK BALANCES 2018/2019	BANK BALANCES 2017/2018
1	ARTHUR MAGUGU SECONDARY	COOPERATIVE	01139115879000	711	
2	CHAMUKA SPRINGS	COOPERATIVE	01141404198200		795
3	CEDER PRIMARY SCHOOL	COOPERATIVE	01141403484900	100,223	223
4	CHEMICHEMI PRIMARY SCHOOL	COOPERATIVE	01141403478700	116,812	900,272
5	CHURA WATER PROJECT	COOPERATIVE	01141404370200		404
6	CURA PRIMARY SCHOOL	COOPERATIVE	01139118612400	1,100,254	360,414
7	DEPUTY COUNTY COMMISSIONER	COOPERATIVE	01141404462600		205
8	EBURRU SECONDARY SCHOOL	COOPERATIVE	01141778125500		700,000
9	EBURRU PRIMARY SCHOOL	COOPERATIVE	01141404499200		325
10	ELEMENTAITA DISPENSARY	COOPERATIVE	01141115342200		205
11	ELEMENTAITA POLICE POST	COOPERATIVE	01141404420600	2,419,625	4,502
12	ELEMENTAITA PRIMARY SCHOOL	COOPERATIVE	01141118891900	301,111	1,011
13	GATAMAIYU SECONDARY SCHOOL	COOPERATIVE	01141778080400		1,800,000
14	GATUNDU SPRINGS	COOPERATIVE	01141404214700	0	129
15	GAKUHA SPRINGS	COOPERATIVE	01141404212000	0	655
16	GILGIL CONSTITUENCY ICT CENTRE	COOPERATIVE	01141404666300		10,567
17	GILGIL CHIEFS CAMP	COOPERATIVE	01141403520000		781
18	GILGIL DAY SECONDARY	COOPERATIVE	01139403253800	1,120	
19	GILGIL GITARE ROAD	COOPERATIVE	01141404925500		1,623
20	GILGIL HIGHWAY PRIMARY SCHOOL	COOPERATIVE	01139118881700	648	957,825
21	GILGIL SPECIAL SCHOOL	COOPERATIVE	01141404834900		1,800,272
22	GILGIL TEACHERS PRIMARY SCHOOL	COOPERATIVE	01139404607500	1,097,349	2,249
23	GITARE CENTRE WATER	COOPERATIVE	01134404600500		1,286
24	GITARE SECONDARY SCHOOL	COOPERATIVE	01141778086500		441,650
25	GITARE PRIMARY SCHOOL	COOPERATIVE	01139404649101	500,685	
26	ITHERERO PRIMARY SCHOOL	COOPERATIVE	01141403477400		1,021
27	JAICA POLICE POST	COOPERATIVE	01141404741500		7,946
28	KAGUMU PRIMARY SCHOOL	COOPERATIVE	0114140224500	225,161	602,816
29	KANGARI PRIMARY SCHOOL	COOPERATIVE	01139119411200	1,200,525	525
30	KANORERO PRIMARY SCHOOL	COOPERATIVE	01141403513800	157,883	2,114,283
31	KARIANDUSI PRIMARY SCHOOL	COOPERATIVE	01141404468500		502,725

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32	KARIANDUSI SECONDARY SCHOOL	COOPERATIVE	01141404468500	500,275	380,560
33	KARUNGA DISPENSARY	COOPERATIVE	01141404629400		470
34	KARUNGA PRIMARY SCHOOL	COOPERATIVE	01139118637600		1,149
35	KAPKURES PRI SCHOOL	COOPERATIVE	01141404494100		335
36	KASAMBARA CHIEFS OFFICE	COOPERATIVE	01141403519900	500,292	292
37	KASAMBARA PRI SCHOOL	COOPERATIVE	01141404964800		801
38	KCC COMMUNITY TOILET	COOPERATIVE	01141404616600		4
39	KEKOPEY PRI SCH	COOPERATIVE	01141404870500	600,003	
40	KIAMBOGO TOWNSHIP PRIMARY	COOPERATIVE	01141403451400	151,501	1,905,431
41	KIGOGO PRIMARY SCHOOL	COOPERATIVE	01139115885700	103,951	607
42	KIKOPEY DISPENSARY	COOPERATIVE	01141118052800		430
43	KIKOPEY SECONDARY SCHOOL	COOPERATIVE	01141404897000	952,903	2,903
44	KIUNGURURIA PRIMARY SCHOOL	COOPERATIVE	01141404954200	823,638	3,638
45	KOLIFAR PRIMARY SCHOOL	COOPERATIVE	01141404897100	121,347	837
46	KOMOTHAI PRIMARY SCHOOL	COOPERATIVE	01141404504900	249	564
47	KONGASIS CHIEF	COOPERATIVE	01141403516500		7,313
48	KONGASIS SECONDARY SCHOOL	COOPERATIVE	01139403931600	901,953	
49	LAKE ELEMENTAITA SECONDARY	COOPERATIVE	01141404271800	193,569	536,425
50	LANGALANGA CUTURAL CENTRE	COOPERATIVE	01141404213700		985
51	LANGALANGA DISPENSARY	COOPERATIVE	01141404370601		352
52	LANGALANGA POLICE POST	COOPERATIVE	01141778125200	47,578	1,700,000
53	LOLDIA PRIMARY SCHOOL	COOPERATIVE	01139404446200	106,762	
54	MALEWA PRIMARY SCHOOL	COOPERATIVE	01139118878600		723
55	MURIRICUA SECONDARY	COOPERATIVE	01139115878300		11,344
56	MURIRICUA PRIMARY SCHOOL	COOPERATIVE	01141404422500		701,326
57	MARULA PRIMARY SCHOOL	COOPERATIVE	01139118888900	62,123	2,278
58	MBOMBO WATER	COOPERATIVE	01134403455400		468
59	MBOMBO PRIMARY SCHOOL	COOPERATIVE	01141404482600	100,174	74
60	MITIMINGI POLICE POST	COOPERATIVE	01141778120700		1,700,000
61	MITIMINGI SECONDARY SCHOOL	COOPERATIVE	01139116481600	1,432	703,513
62	MOROP CYPRESS SEC SCH	COOPERATIVE	01139404620900	150,685	
63	MUGAA PRIMARY SCHOOL	COOPERATIVE	01139115877200	80,318	172,632
64	MUGAA SECONDARY SCHOOL	COOPERATIVE	01139403932400	2,283,211	2,360
65	MUNANDA POLICE POST	COOPERATIVE	01141115264300		236
66	MUNANDA PRIMARY SCHOOL	COOPERATIVE	01141404862600	700,494	494
67	MUTHITI SECONDARY SC	COOPERATIVE	01141404211700		350,056
68	MUTHAITI PRIMARY SCHOOL	COOPERATIVE	01139118627500	2,216	1,543
69	MWEGA PRIMARY SCHOOL	COOPERATIVE	01141404492800	600,265	265

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70	NDERIT SECONDARY SCHOOL	COOPERATIVE	01141404592800		1,155
71	NDERIT PRIMARY SCHOOL	COOPERATIVE	01141404115400		25
72	NDOGO SECONDARY SCHOOL	COOPERATIVE	01141404783100	507,945	7,945
73	NGOMONGO PRIMARY SCHOOL	COOPERATIVE	01141404867000		816
74	NGEWACHO WATER PROJECT	COOPERATIVE	01134404691600		5,196
75	NGECHO SPRINGS	COOPERATIVE	01141404215200		345
76	NGETETI PRIMARY SCHOOL	COOPERATIVE	01141778087900		289,325
77	NGUMO PRIMARY SCHOOL	COOPERATIVE	01141404213300	301,002.00	902
78	NJERU PRIMARY SCHOOL	COOPERATIVE	01141778081000	810	350
79	NYAMA CHOMA POLICE POST	COOPERATIVE	01141403516500		78
80	NYONDIA PRIMARY SCHOOL	COOPERATIVE	01139118689900		2,410,761
81	NYODIA WATER PROJECT	COOPERATIVE	01134403488500		1,663
82	NYS PRIMARY	COOPERATIVE	01139115881200		1,803,799
83	NORTHKARATI SECONDARY SCHOOL	COOPERATIVE	01141404947500		1,801,190
84	NORTH KARATI PRIMARY SCHOOL	COOPERATIVE	01141404483000	700,530	530
85	NUTHU PRIMARY SCHOOL	COOPERATIVE	01141403470400	1,241,373	792
86	OCPD OFFICE	COOPERATIVE	01141404944700		136,653
87	OLBEGI BRIDGE	COOPERATIVE	01141404804900		533
88	OLDUBEI PRIMARY SCHOOL	COOPERATIVE	01141404291800	675,628	225
89	OLESULTAN PRIMARY SCHOOL	COOPERATIVE	01139116887400		1,732
90	OLEPOLOS PRIMARY SCHOOL	COOPERATIVE	01139404620800		19,498
91	OLJORAI PRIMARY SCHOOL	COOPERATIVE	01141404870600	94,219	498,720
92	PIPELINE AP LINE	COOPERATIVE	01141404923800	227	701,521
93	SONGOLOI PRIMARY SCHOOL	COOPERATIVE	01139118878200		
94	ST ANDREWS TARABETE SEC SCH	COOPERATIVE	01139116115300	7,228,353	
95	ST JOHNS PRIMARY SCHOOL	COOPERATIVE	01139404801700	965	53
96	ST PATRICKS PRIMARY SCHOOL	COOPERATIVE	01139115880900	1,900,658	658
97	TANGITANO AP POST	COOPERATIVE	01141404871100		101,149
98	TANGITANO PRIMARY SCHOOL	COOPERATIVE	01141403514000	707,625	7,625
99	TANGITANO MIXED SEC	COOPERATIVE	01139404425000	1,900,236	
100	TARAMBETE CHIEF	COOPERATIVE	01141403818800	230,980	401,060
101	THOME EBURRU POLICE POST	COOPERATIVE	01141404194200		600,925
102	THUGUNUI PRIMARY SCHOOL	COOPERATIVE	01141404435500	1,014,519	600,519
103	TWENDANE PRIMARY SCHOOL	COOPERATIVE	01141404461700	1,702,025	171,025
104	UTUMISHI PRIMARY SCHOOL	COOPERATIVE	01141403512900	201,177	1,177

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105	COULSON GIRLS SEC SCH	EQUITY	0770262756533	1,000,025	
106	CHOKERERIA POLICE POST	EQUITY	0770262520063		354
107	CYPRESS PRIMARY SCHOOL	EQUITY	0770262810761		100,066
108	ELEMENTAITA DIVISION DO	EQUITY	0770263450156		511
109	ECHARIRIA SECONDARY SCHOOL	EQUITY	0770263964222	1,101,721	58,835
110	ECHARIRIE PRIMARY SCHOOL	EQUITY			
111	GILGIL DEB PRIMARY SCHOOL	EQUITY	0770263323420	1,013,143	52,899
112	GILGIL GARRISON PRIMARY SCHOOL	EQUITY	0770278603756	836,820	
113	GILGIL GIRLS HIGH SCHOOL	EQUITY	0770263950393	2,000,912	1,050,051
114	GILGIL TOWN SECONDARY SCHOOL	EQUITY	0770262750058		690,402
115	GILGIL TOWNSHIP PRIMARY SCHOOL	EQUITY	0770263314315		2,611
116	GITARE CHIEFS OFFICE	EQUITY	0770278994414	1,000,000	
117	GWASHATI PRIMARY SCHOOL	EQUITY	0770278721796	83,792	
118	KAHUHO PRY SCH	EQUITY	0770278986442	100,000	
119	KASARANI DISPENSARY	EQUITY	0770262811919		780
120	KARATE POLICE POST	EQUITY	0770278637593	0	
121	KIPTANGWANYI A.P HOUSE	EQUITY	0770278989875	120,000	
122	KOELEL HIGH SCHOOL	EQUITY	0770278689486	50	
123	KONGASIS PRIMARY SCHOOL	EQUITY	0770262857448	250,800	800
124	LADY ANN DELAMERE SECONDARY SCHOOL	EQUITY	0770262428124	1,000,111	111
125	LANGALANGA PRIMARY SCHOOL	EQUITY		880	
126	LANGALANGA CHIEFS CAMP	EQUITY	0770262379444		3,170
127	MAKONGO PRI	EQUITY	0770262751741	121,558	
128	MELI PRIMARY SCHOOL	EQUITY	0770262875226	1,000,174	59,339
129	MOROP PRIMARY SCHOOL	EQUITY	0770262810064	250,503	99,679
130	MURINDU PRIMARY SCHOOL	EQUITY	0770262419843		333,600
131	NAGUM PRIMARY SCHOOL	EQUITY	0770263143054		8,414
132	NDIBAI SECONDARY SCHOOL	EQUITY	0770262415291	898,100	
133	NGETETI SECONDARY SCHOOL	EQUITY	0770263431233		807
134	NGUMO SECONDARY SCHOOL	EQUITY	0770262193181	150	
135	NYONDIA SECONDARY SCHOOL	EQUITY	0770268480377	101,395	1,395
136	OLBEGI PRIMARY SCHOOL	EQUITY	0770262649404	1,033,677	630
137	OLESIRUA PRIMARY SCHOOL	EQUITY	0770262541599	160,845	1,947
	TOTAL			46,688,959	31,140,234

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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.

Referen ce No. on the externa l 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	Budget analysis and performance – budget underutilization	This has been caused by the delay funds disbursement, hence we exhausted what we had received. However, we later received the whole amount and implemented the projects and are now complete and in use	FAM	Resolved	
2	Unutilized Security projects	The police post were not in use at the time of Audit exercise because we were yet to commission them. However they are all now in use, and the constituents are enjoying security services	FAM	Resolved	