

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

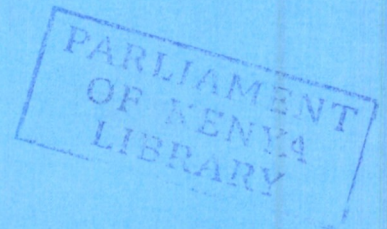
OF


THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
NORTH HOKURU CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2019	
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

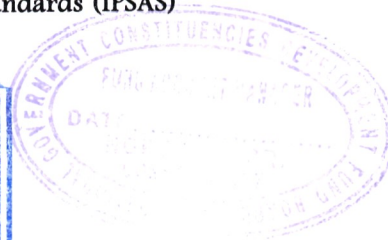
NORTH HORB CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2019	DAY: Wednesday
TABLED BY:	Hon. Aden Duale, MP (LOM)
	Halima Ahmed



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NORTH HERRING CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH HORN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NORTH HERR CONSTITUENCY
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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 NGCDF NORTH HERR day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Suleiman Guyo Roba
3.	Sub-County Accountant	Simon Karanja
4.	Chairman NGCDFC	Dr. Hosea Ibrae Umuro
5.	Member NGCDFC	Denge Bonaya Roba

(d) Fiduciary Oversight Arrangements

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

P.O. Box 162-60500
Ann Maria House,
Behind County Commissioners Offices,
Marsabit, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NORTH HERR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

(f) NGCDF NORTH HERR Constituency Contacts

Telephone: (254) 723876000
E-mail: northherrcdf@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF NORTH HERR Constituency Bankers

Kenya Commercial Bank Ltd,
P.O Box Marsabit Branch.

(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)
NORTH HERR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the Fiscal year 2016/17, North Horr NGCDF has experienced a tremendous achievement and success in its project Implementation. The NGCDFC have shown a lot of commitment to ensure that the vagaries of the election period could not undermine the work plans that have been put in place at the year beginning to ensure maximum absorption of the NGCDF Fund.

I am glad to thank all the stakeholders and the key Government Departments that have contributed much to our successful progress during the year. North Horr NGCDFC have performed well since almost 90% of the projects for the year have been successful and funded in good time. The Fund received Ksh 74 Million during the year and by the end of the year Ksh 64 Million of the fund have been absorbed. This amounts to approximately 86.5%.

This achievement is despite the interruptions that arrived with the 2017 Elections and delay in the release of funds from the Treasury that occasioned delay in disbursement of fund to the projects. The NGCDFC Managed to fund Educational Projects both Secondary and Primary, Environmental, Sports and Security projects.

There are varied challenges experiences during the year and these arises from the vast terrain in the constituency. Distances between projects and poor road networks posed great impediments while wreaking havoc on vehicles and posing fatigue during project implementations. North Horr covers a very big landmass and the area has hot dry temperatures. It's also the home to the only true Desert in Kenya, the Chalbi Desert and the Dida Galgalu Desert. Scarcity of water hampered construction works in areas like Hurri Hills and Dukana. NGCDFC have tried their best to ensure that those challenges could not cut short their project dreams.


Sign

CHAIRMAN NGCDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NORTH HORR CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

III. 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-NORTH HORR 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, 2018. 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-NORTH HORR 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, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-NORTH HORR 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.

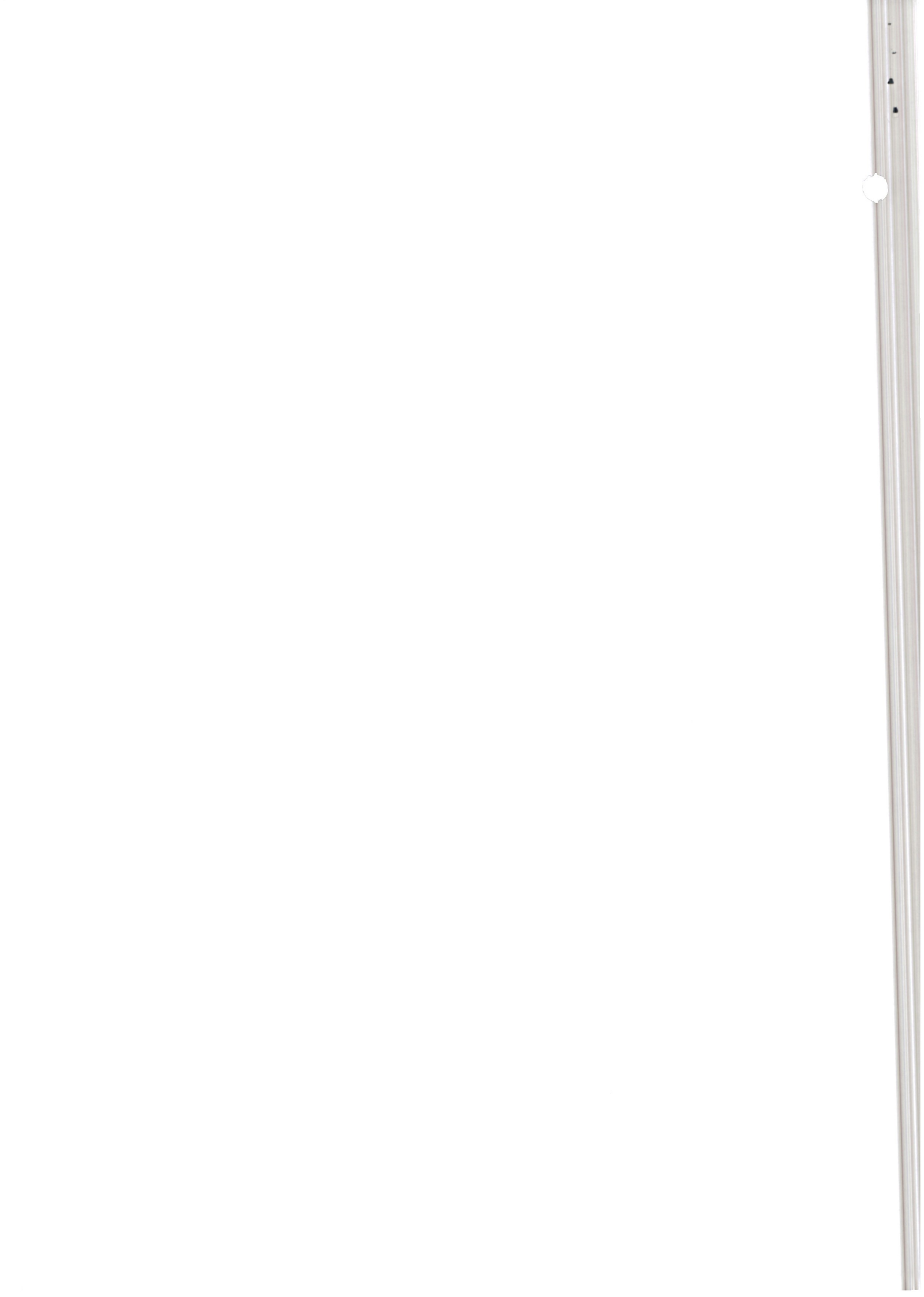
The Accounting Officer in charge of the NGCDF-NORTH HORR Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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-NORTH HORR Constituency financial statements were approved and signed by the Accounting Officer on 03rd August 2018.


Fund Account Manager
Name: Suleiman Guyo Roba


Sub-County Accountant
Name: Simon Karanja
ICPAK Member No:



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NORTH HERRING CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - North Horr Constituency set out on pages 7 to 23 which comprise the statement of assets as at 30 June 2018, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - North Horr Constituency as at 30 June 2018, 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Adverse Opinion

1.0. Award of Bursaries to Secondary Schools

Note 7 to the financial statements reflects other grants and other payments balance of Kshs.32,744,650 which includes Kshs.18,121,364 and Kshs.1,072,000 bursaries to secondary schools and tertiary institutions respectively both totaling to Kshs.19,193,364. However, a schedule availed for audit review in respect to bursaries disbursed to secondary schools during the year reflects disbursements totaling to Kshs.18,230,635 which is at variance with the figure of Kshs.18,121,364 reflected in the financial statements by Kshs.109,271.

In addition, documents made available for audit review including payment vouchers and cheques revealed that out of the Kshs.18,121,364 disbursements to secondary schools reflected in the financial statements, only bursaries totaling to Kshs.3,925,306 were

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - North Horr Constituency for the year ended 30 June 2018

disbursed to secondary schools leading to an un-explained variance of Kshs.14,196,058. Further, a list of bursary applicants, acknowledgement letters and the criteria on how the successful applicants were identified were not availed for audit review.

In the circumstances, the accuracy, propriety and accountability of the bursaries expenditure of Kshs.19,193,364 for the year ended 30 June 2018 could not be confirmed.

2.0. Unpresented Cheques

Note 10 A to the financial statements reflects bank balances of Kshs.9,922,631. However, the respective bank reconciliation statements reflect unpresented cheques totaling to Kshs.1,352,028 which further includes stale cheques totaling to Kshs.210,521 that had not been cleared nor written back to the cashbook thereby understating the cashbook balance by the same amount.

In the circumstances, the accuracy of the Kshs.9,922,631 bank balances as at 30 June 2018 could not be confirmed.

3.0. Project Management Committees (PMC) Bank Accounts

Notes 6 and 7 to the financial statements for the year ended 30 June 2018 reflects Kshs.31,956,896 and Kshs.32,744,650 in respect to transfer to other government entities and other grants and other payments both totaling to Kshs.64,701,546 which was transferred to various PMCs within the constituency to undertake projects. However, included in this amount is Kshs.2,129,025 reflected at annex 4 to the financial statements as Project Management Committees (PMCs) bank account balances as at 30 June 2018 whose respective certificates of bank balances were not availed for audit review.

In the circumstances, the accuracy and validity of Kshs.2,129,025 in respect to Project Management Committees (PMCs) bank account balances as at 30 June, 2018 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-North Horr Constituency in accordance with ISSAI 30 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. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Budget Control and Performance.

1.1 Receipts Analysis

The summary statement of appropriation: recurrent and development combined reflects budgeted receipts of Kshs.138,083,285 and actual receipts of Kshs 83,298,801 resulting to under receipts of Kshs.54,784,484.

Overall, the Fund failed to actualize its budget by Kshs.54,784,484 or 40 % an indication that most of the programmes and activities that had been planned were not implemented. There is need therefore for Constituency Development Fund management to review its budget making process with a view to formulating a realistic budget that would be actualized for service delivery to the citizens of North Horr Constituency.

In the circumstances, the residents of the Constituency did not get expected services equivalent to the Kshs.54,784,484 unrealized exchequer releases from the Board for the year ended 30 June 2018.

1.2 Payments Analysis

The summary statement of appropriation: recurrent and development combined reflects budgeted expenditure of Kshs.138,083,285 and actual expenditure of Kshs.73,376,171 resulting to under expenditure of Kshs.64,707,114 as follows;

Item	Final Budget (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs)	Under Absorption(%)
Compensation of employees	2,668,921	2,335,916	333,005	14.3
Use of Goods and Services	7,533,896	6,338,709	1,195,187	15.9
Transfer to other Government units	72,941,379	31,956,896	40,984,483	56.2
Other Grants and Transfers	54,939,089	32,744,650	22,194,439	40.4
Totals	138,083,285	73,376,171	64,707,114	47

In overall, the Fund under spent by Kshs.64,707,114 (47%) of the total budget allocation. The funds could have been allocated to other deserving areas that would have improved delivery of goods and services to the residents of North Horr Constituency. There is need therefore for the management to re-look at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the citizens of North Horr.

In the circumstances, the residents of the Constituency did not get expected services equivalent to the Kshs.64,707,114 under expenditure for the year ended 30 June 2018.

2.0 Project Implementation Status

Notes 6 and 7 to the financial statements for the year under review reflects Fund disbursements of Kshs.31,956,896 and Kshs.32,744,650 respectively both totaling to Kshs.64,701,546 to undertake various projects in the Constituency. The project implementation status report made available for audit review showed that the Fund had planned to implement 19 projects during the financial year at a total cost of Kshs.71,252,585. However, 1 project worth Kshs.1,736,207 had not started while 9 projects with a total cost of Kshs.48,631,896 were ongoing and only 9 projects with an allocation of Kshs.20,884,483 had been completed as analyzed below:

Completed	Estimated (Kshs.)	Allocated (Kshs.)	No. of Projects
Primary Schools	3,084,483	3,084,483	4
Secondary Schools	20,200,000	17,800,000	5
Sub-Total	23,284,483	20,884,483	9
On-Going			
Primary Schools	4,100,000	2,900,000	3
Secondary Schools	7,300,000	7,300,000	3
Bursary	31,786,207	31,786,206	1
Emergency	5,137,931	5,137,931	1
Sports Activities	1,507,759	1,507,759	1
Sub-Total	49,831,897	48,631,896	9
Not Started			
Environment	1,736,207	1,736,207	1
Sub-Total	1,736,207	1,736,207	1
Total	74,852,587	71,252,586	19

In view of the foregoing, the constituents did not get the expected services equivalent to the nine (9) ongoing and one (1) not started projects costing Kshs.48,631,896 and Kshs.1,736,207 respectively all totaling to Kshs.50,368,103 for the year ended 30 June 2018. This is an indication of inappropriate project implementation mechanism. Therefore, there is need for the Constituency Development Fund management to review its project planning mechanism with a view to prioritizing those projects which will be implemented during the financial year resulting to higher impact in improving service delivery to the citizens of North Horr Constituency.

3.0 Fixed Assets

Annex 4 to the financial statements in page 22 reflects Kshs.19,486,662 in respect to summary of fixed assets which includes motor vehicles and office furniture and equipment

valued at Kshs.19,281,000 and Kshs.205,662 respectively. However, a physical inspection revealed that the office equipment, furniture and fittings had not been tagged while log books for two (2) motor vehicles were not availed for audit review.

In the circumstances, the ownership and security of the assets worth Kshs.19,486,662 as at 30 June 2018 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Conclusion for Lawfulness and Effectiveness in use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Presentation of Financial Statements

Page 5 of the financial statements which reflects a forward note by the committee Chairman has reported in paragraph one (1) that the fiscal year is for 2016/2017 instead of 2017/2018. Further, the International Public Sector Accounting Standards (Cash Basis) reporting template prescribed by the Public Sector Accounting Standards Board (PSASB) requires that a report on the follow up of previous year's audit recommendations be included as part of the annexures to the financial statements. The report on follow up on previous year's audit and its recommendations included in the financial statements for the year under review indicates that all issues have been resolved. However, management has not availed documents to show how they were resolved.

Further, two annexes in the financial statements namely; summary of fixed assets register at page 22 and project management committee (PMC) bank balances at page 23 are both referenced as annex 4.

In the circumstances, the presentation and disclosure of the financial statements for the year ended 30 June 2018 did not comply with the prescribed format.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 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 governance.

In preparing the financial statements, management is responsible for assessing the North Horr NGCDF ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the National Government either intends to liquidate the North Horr NGCDF or to cease operations, or have no realistic alternative but to do so.

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

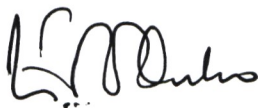
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 April 2019

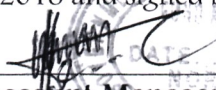
Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - North Horr Constituency for the year ended 30 June 2018

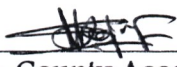
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	74,353,447.10	51,448,277.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		74,353,447.10	51,448,277.00
PAYMENTS			
Compensation of employees	4	2,335,915.60	2,331,100.00
Use of goods and services	5	6,338,709.30	7,444,509.00
Transfers to Other Government Units	6	31,956,896.00	15,543,104.00
Other grants and transfers	7	32,744,649.50	45,964,416.00
Acquisition of Assets	8	-	-
Other Payments	9		-
TOTAL PAYMENTS		73,376,170.40	71,283,129.00
SURPLUS/DEFICIT		977,276.70	(19,834,852.00)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NORTH HERR Constituency financial statements were approved on 3rd August 2018 and signed by:


Fund Account Manager
Name: Suleiman Guyo Roba


Sub-County Accountant
Name: Simon Karanja
ICPAK Member Number:





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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V. STATEMENT OF ASSETS

	Note	2017 - 2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	9,922,631.05	8,945,354.35
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		9,922,631.05	8,945,354.35
Current Receivables-Outstanding Imprests	11	-	
TOTAL FINANCIAL ASSETS		9,922,631.05	8,945,354.35
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12	-	-
NET FINANCIAL ASSETS		9,922,631.05	8,945,354.35
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	8,945,354.35	28,780,206.00
Surplus/Defict for the year		977,276.70	(19,834,852.00)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		9,922,631.05	8,945,354.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NORTH HOKR Constituency financial statements were approved on 3rd August 2018 and signed by:


 Fund Account Manager
 Name: Suleiman Guyo Roba



 Sub-County Accountant
 Name: Simon Karanja
 ICPAK Member No:


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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VI. STATEMENT OF CASHFLOW

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Transfers from CDF Board	1	74,353,447	51,448,277
Other Receipts	3	0	0
		74,353,447	51,448,277
Payments for operating expenses			
Compensation of Employees	4	2,335,916	2,331,100
Use of goods and services	5	6,338,709	7,444,509
Transfers to Other Government Units	6	31,956,896	15,543,104
Other grants and transfers	7	32,744,650	45,964,416
Other Payments	9	0	0
		73,376,170	71,283,129
Adjusted for:			
Adjustments during the year	14	0	0
Net cash flow from operating activities		977,277	(19,834,852)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		977,277	(19,834,852)
Cash and cash equivalent at BEGINNING of the year	13	8,945,354	28,780,206
Cash and cash equivalent at END of the year		9,922,631	8,945,354

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NORTH HOKR Constituency financial statements were approved on 3rd August 2018 and signed by:


 Fund Account Manager
 Name: Suleiman Guyo Roba


 Sub-County Accountant
 Name: Simon Karanja
 ICPAK Member No:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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						
Transfers from CDF Board	86,810,344.82	51,272,939.78	138,083,284.60	83,298,801.45	54,784,483.15	60.3%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	86,810,344.82	51,272,939.78	138,083,284.60	83,298,801.45	54,784,483.15	60.3%
PAYMENTS						
Compensation of Employees	2,196,000.00	472,921.20	2,668,921.20	2,335,915.60	333,005.60	87.5%
Use of goods and services	5,616,931.03	1,916,964.74	7,533,895.77	6,338,799.30	1,195,186.47	84.1%
Transfers to Other Government Units	37,684,482.75	35,256,895.97	72,941,378.72	31,956,896.00	40,984,482.72	43.8%
Other grants and transfers	41,312,931.04	13,626,157.87	54,939,088.91	32,744,649.50	22,194,439.41	59.6%
TOTAL	86,810,344.82	51,272,939.78	138,083,284.60	73,376,170.40	64,707,114.20	53.1%


a) All the Revenue Items in the Schedule above are the AIEs received from the National Government Constituencies Development Fund Board.

b) Comments on the Significant Under-utilization (Below 90%) and Over-utilization (above 100%):

- *Transfers to Other Government Units: The underutilization of the budget stands at 43.8% for the Fiscal year. This is due to the non-receipt of the funds for the Year 2017-18 and the supplementary budget which were not disbursed from the Board. By the year end 30th June 2018, only 50% of the funds for these Votes were received and hence the variance indicated.*
- *Other Grants and Transfers: The Underutilization of the year's budget stood at 59.6%. Similarly this also arises from the fact that a significant amount of these funds were not received from the NGCDF Board by the year ended 30th June 2018.*
- *Acquisition of Assets: None of the funds for the Acquisition of the Assets were utilized during the year. By the Close of the year 30th June 2018, No funds for the Acquisition of the Assets were received hence non-utilization.*

The NGCDF-NORTH HERR Constituency financial statements were approved on 3rd August 2018 and signed by:


Fund Account Manager
Name: Suleiman Guyo Roba


Sub-County Accountant
Name: Simon Karanja
ICPAK Member No: 17834

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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VIII. 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-NORTH HORR 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.

External Assistance

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

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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 2018, 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.

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

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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 Funds

Unutilized funds consist of bank balances in the constituency account and balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

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 2017 for the period 1st July 2017 to 30th June 2018 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.

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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 2018.

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
GFS CODES	Description		2017-2018	2016 - 2017
			Kshs	Kshs
1330407	Normal Allocation	AIE NO.8559972-2017/18	5,500,000.00	
		AIE NO.892716-2016/17	30,948,275.10	
		AIE NO.892969-2017/18	37,905,172.00	
		AIE NO.		500,000.00
		AIE NO.		4,094,827.60
		AIE NO.		36,853,449.00
		AIE NO.		10,000,000.00
1330408	Conditional grants			
1330409	Receipt from other Constituency			-
	TOTAL		74,353,447.10	51,448,276.60

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
3510000	Description		2017-2018	2016 - 2017
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
	Receipts from the Sale of Vehicles and Transport		-	-
3510601	Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of Office and General Equipment		-	-
	TOTAL		-	-

3 OTHER RECEIPTS				
1400000	Description		2017-2018	2016 - 2017
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of Tender Documents		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	TOTAL		-	-

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4 COMPENSATION OF EMPLOYEES			
2110000	Description	2017-2018	2016 - 2017
		Kshs	Kshs
2110201	Basic wages of contractual employees	2,227,021.60	2,226,700.00
2110202	Basic wages of casual labour		
	Personal allowances paid as part of salary		
2110301	House allowance		
2110314	Transport allowance		
2110320	Leave allowance		
2110326	Other personnel payments		
2120101	Employer contribution to NSSF	108,894.00	104,400.00
2710120	Gratuity-contractual employees		
	TOTAL	2,335,915.60	2,331,100.00

2200000 5 USE OF GOODS AND SERVICES			
2200000	Description	2017-2018	2016-2017
		Kshs	Kshs
2210100	Utilities, supplies and services	64,029.30	106,009.00
2210104	Office rent	350,000.00	455,000.00
2210200	Communication, supplies and services		
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses	1,416,000.00	1,265,500.00
2210800	Hospitality supplies and services		
2210802	Other committee expenses	996,700.00	1,573,000.00
2210809	Committee allowance	2,283,570.00	1,590,000.00
2210900	Insurance costs	68,850.00	
2211000	Specialised materials and services		
2211100	Office and general supplies and services	24,560.00	1,644,000.00
2211200	Fuel ,oil & iubicants		
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment	1,135,000.00	811,000.00
2220200	Routine maintenance – other assets		
	Total	6,338,709.30	7,444,509.00

6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
2630200	Description	2017-2018	2016 - 2017
		Kshs	Kshs
2630204	Transfers to Primary schools	26,500,000.00	10,100,000.00
2630205	Transfers to Secondary schools	5,456,896.00	5,443,104.00
2630206	Transfers to Tertiary institutions		
2630207	Transfers to Health institutions	-	
	TOTAL	31,956,896.00	15,543,104.00

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2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2017-2018	2016-2017
			Kshs	Kshs
2640101	Bursary -Secondary		18,121,364.40	22,235,652.00
2640102	Bursary -Tertiary		1,072,000.00	16,216,900.00
2640104	Bursary-Special schools			-
2640105	Mocks & CAT			-
2640504	Water		-	1,500,000.00
2640505	Agriculture (food security)			
2640506	Electricity projects		-	
2640507	Security		3,591,379.10	500,000.00
2640508	Roads		-	
2640509	Sports		3,777,000.00	389,100.00
2640510	Other capital grants and transfer		1,637,931.00	769,698.00
2640200	Emergency Projects (specify)		4,544,975.00	4,353,066.00
	Total		32,744,649.50	45,964,416.00

3100000	8 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>		2017-2018	2016 - 2017
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	TOTAL		-	-

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10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency		Account Number	2017-2018	2016 - 2017
			Kshs (30/6/2018)	Kshs (30/6/2017)
<i>Kenya Commercial Bank, Marsabit Branch, North Horr NG-CDF</i>		<i>A/C no.1102641855</i>	9,922,631.05	8,945,394.00

13 BALANCES BROUGHT FORWARD				
			2017-2018	2016 - 2017
			Kshs (1/7/2017)	Kshs (1/7/2016)
Bank accounts			8,945,394.00	28,780,206.00
Cash in hand				-
Imprest				-
TOTAL			8,945,394.00	28,780,206.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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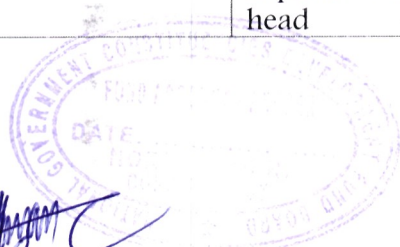
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Unaccounted for Bursaries-Lack of acknowledgement for the Bursaries issued to Schools	The Management wrote letters to all schools that received Bursaries from the Constituencies to provide acknowledgements for the bursaries	Ahmed Adhi- Accounts Clerk	In progress	30.09.2018
4.2	Errors noted in the Financial statements leading to inaccuracy of information	Financial reports for period ended 30.06.2017 have since been corrected	Suleiman Roba-Fund Account Manager	Resolved	30.06.2018
4.3	Over Expenditure of Committee expenses on NGCDFC and Oversight Committees	There is no over expenditure but expenses incurred are for balances brought forward from the previous financial years. For the Oversight the management will ensure such expenses will be minimized in future.	Simon Karanja- Sub-County Accountant	Resolved	30.06.2018
4.4	Compensation of Employees- Files/Contracts for some staffs missing	The Management has since ensured that all staffs submit their documents for filing. All files have been kept for the staffs	Suleiman Toba- Funds Account Manager	Resolved	30.06.2018
4.5	Error in the Computations of Goods and Services Expenses on Financial statement	The Financial statement have ever since been amended for correction	Suleiman Roba- Fund Account Manager	Resolved	30.06.2018
4.6	Wrong Posting of Transfer to Tertiary	The Financial statement have ever since been	Suleiman Roba- Fund	Resolved	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Institutions for Ksh 5443104 instead of Secondary School Projects on Financial Statement	amended for correction	Account Manager		30.06.2018
4.7	Emergency Allocated 4094827 but Expenditure of Ksh 258,239.00	The Overspending for the years allocation arose from the Balances brought forward from the previous year hence not actually an over expenditure on the vote head	Suleiman Roba- Fund Account Manager	Resolved	30.06.2018



.....
SULEIMAN GUYO ROBA,
FUND ACCOUNT MANAGER,
NORTH HERR-NGCDF

.....
SIMON KARANJA,
SUB-COUNTY ACCOUNTANT,
NORTH HERR-NGCDF



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ANNEX 3 - ANALYSIS OF UNUTILIZED FUNDS

Name	Brief Transaction	Original Amount
	Description	a
Amounts due to other Government entities		
1. Primary School Projects		9,784,482
2. Secondary School Projects		22,900,000
3. Tertiary Institution Projects		8,300,000
Sub-Total		40,984,482
Amounts due to other grants and other transfers		
4. Emergency		902,448
5. Bursaries		13,073,721
6. Mocks		1,211,063
7. Environment		1,736,207
8. Sports		130,789
9. Security		1,701,000
10. Strategic Plan		3,300,000
Sub-Total		22,055,228
Compensation of Employees		
11. Employee Salaries		332,900
12. NSSF		106
Sub-Total		333,006
Use of goods and Services		
13. NHIF Insurance		9,250
14. Admin-Committee Expenses		640,164
15. M&E -Committee Expenses		14,458
16. Admin -goods and services		20,771
17. M&E-Goods and Services		37,228
18. M&E -Capacity Building		429,770
19. Admin-goods and services		182,759
Sub-total		1,334,400
Grand Total		64,707,115

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

Asset class	Historical Cost (Kshs) 2017-2018	Historical Cost (Kshs) 2016-2017
Land		
Motor Vehicles (4 Land Cruisers)	19,281,000	19,281,000
Transport equipment	0	-
Office equipment, furniture and fittings	205,662	205,662.00
ICT Equipment, Software and Other ICT Assets	0	-
Other Machinery and Equipment	0	-
Heritage and cultural assets	0	-
Intangible assets	0	-
Total	19,486,662	19,486,662

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance as at 30 th June 2018.
Helmer Girls Primary School	KCB Ltd	1225535107	282,550
Ruso Primary School	KCB Ltd	1215847092	1,390
Burgabo Primary School	KCB Ltd	1227071337	550
El besso Primary School	KCB Ltd	1172173990	457
Balesa Saru Primary School	Equity Ltd	1232733571	50
Forole Primary School	KCB Ltd	1178350630	917
Shurr Primary School	KCB Ltd	1172057605	1,415
Chalbi Primary School	KCB Ltd		
Bubisa Primary School	KCB Ltd	1227068204	170
Gas Primary School	KCB Ltd	1179750020	914
Segel Primary School	KCB Ltd		
Elgadhe Primary School	KCB Ltd		
El hadi Primary School	KCB Ltd	1182230733	1,600,508
Dukana Primary School	KCB Ltd		
Ririba Girls Boarding Pry School	KCB Ltd	1114357790	918
North Horr Boys Sec School	KCB Ltd	1137649305	99,735
Kalacha Girls High School	KCB Ltd	1183204167	2,068
Chalbi Muslim Pry School	KCB Ltd		
Dukana High School	KCB Ltd	1168495121	136,145
Illeret D.O's Residence	KCB Ltd	1233255614	1,238
North Horr Girls Sec School	KCB Ltd		0.00
North Horr Technical Training Institute	KCB Ltd		0.00
Qorqa Primary School	KCB ltd	1237952123	0.00
Barambate Primary School	KCB Ltd		0.00
Total			2,129,025

