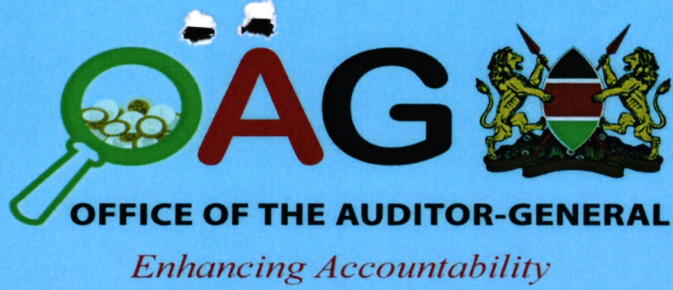



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**REPORT**

 <b>THE NATIONAL ASSEMBLY</b> PAPERS Laid	
<b>DATE:</b> 1st NOV 2021	<b>DAY:</b> Wed AM.
<b>OFFICER BY:</b>	Majority Whip Hon. Wasike
<b>CLERK-AT THE-TABLE:</b>	M. Mado

**THE AUDITOR-GENERAL**

**ON**

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

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

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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**

29 OCT 2020

**RECEIVED**

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

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

The mandate of the NGCDF KAMUKUNJI Constituency 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)  
KAMUKUNJI CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**Mission**

To provide leadership and policy direction for effective and efficient management of the NGCDF KAMUKUNJI Constituency.

**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 KAMUKUNJI Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30 June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	<b>Farah Gabane Keinan</b>
2.	Sub-County Accountant	Stephen Mugo
3.	Chairman NGCDFC	Dickens Okode Otieno
4.	Member NGCDFC	<b>Hamida Hussein Roba</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 6403-00300  
Nairobi, KENYA

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

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**(f) NGCDF KAMUKUNJI Constituency Contacts**

Telephone: (020) 2616403  
E-mail: [cdfkamukunjil@cdf.go.ke](mailto:cdfkamukunjil@cdf.go.ke)/[fkeinan@cdf.go.ke](mailto:fkeinan@cdf.go.ke)  
Website: [www.kamukunjicdf.go.ke](http://www.kamukunjicdf.go.ke)

**(g) NGCDF KAMUKUNJI Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. NGCDF KAMUKUNJI Constituency Bankers  
Equity Bank, Gikomba Branch  
Account number **0430262662557**  
P.O. Box 52222-00100, Nairobi

**(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**

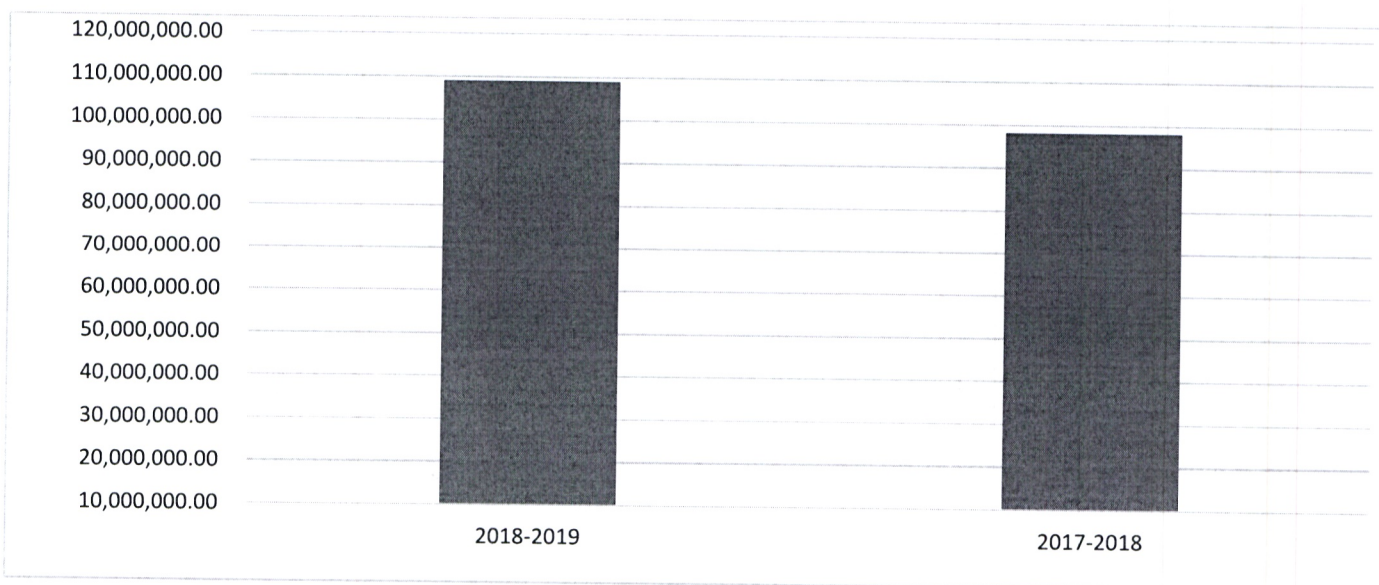
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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

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

Annual Constituency Allocation

I am pleased to present the audited financial statements for NGCDF Kamukunji Constituency for the financial year ended 30 June 2019. During the year, the Constituency was allocated a total of Kshs 123,545,093 from Kshs 98,189,655.16 for the financial year 2017-2018 resulting to allocation increase of 26%.



On receipt of the above allocations, Kamukunji Constituency National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the financial year 2018/2019, we received 100% of the normal Constituency funding equivalent to Kshs 123,545,093 and these funds were then disbursed to earmarked projects.

**Achievements and Major Undertakings**

During the year, the Kamukunji Constituency National Government Constituencies Development Fund Committee (NGCDFC) disbursed a total of Kshs 24,875,500 as bursary to needy students in secondary, tertiary institutions and this benefitted over 3000. Major physical facilities funded are infrastructure such as renovations of classrooms, administration blocks, toilets, lockers and chairs, desks and libraries. The continued funding towards the education sector in the NGCDF Kamukunji Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families in slums areas. Another major project undertaken during the year is the construction of boundary walls to improve security in Shauri Moyo Police Station, California Police Post and completion New Pumwani Primary school boundary wall. Additionally, over 1800 desks were delivered to several schools to improve learning conditions in public schools within the NGCDF Kamukunji constituency.

The NGCDF Kamukunji constituency during year 2018/2019 held its first soccer tournament in December, 2018 where over 50 local clubs participated hence nurturing sports talents.

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

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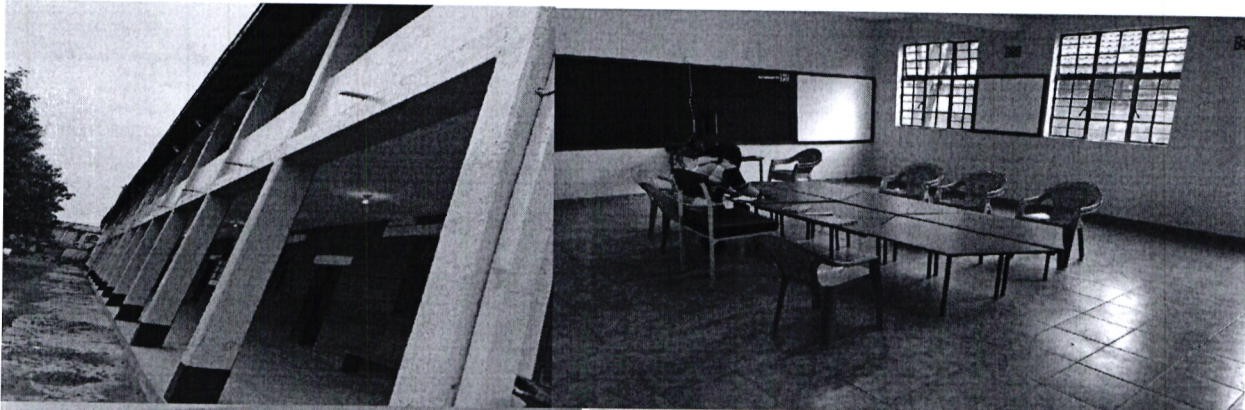
Other projects undertaken during the year include the St Teresas Boys Primary School, Moi Forces Academy and New Pumwani Primary School as shown below;



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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Heshima Primary School Classrooms block



St Teresas Primary School administration block and renovations of ten classrooms

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAMUKUNJI CONSTITUENCY  
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**Annual NGCDF Kamukunji Constituency Soccer tournament**

**Budgetary Appropriations**

During the financial year 2018/2019, the overall budget utilization stood at 84.2% percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Kamukunji Constituency Committee. During the period 2018/2019 budget allocation was Kshs 109,040,876.40. There was a balance brought forward of Kshs 14, 028,217 bringing the total allocation to Kshs 123, 069,092.

**Development Planning**

The NGCDF Kamukunji Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite NGCDF Kamukunji Constituency development, its Committee is reviewing its strategic plan which is a formalized road map that spells out where the NGCDF Kamukunji Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The Kamukunji Constituency

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAMUKUNJI CONSTITUENCY  
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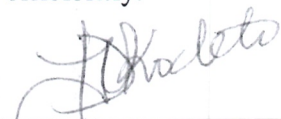
NGCDF Committee is convinced that the strategic plan shall help the NGCDF Kamukunji Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**

There is a great challenge which is the in availability of land which forces the NGCDF Kamukunji constituency to re-allocate most of its projects which requires land.

There is also a challenge in the education sector this is because there are many needy students who need support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

We therefore recommend that if the community and the National Government could join hand and avail land for NGCDF Kamukunji Constituency to realize the said projects which require land efficiently.

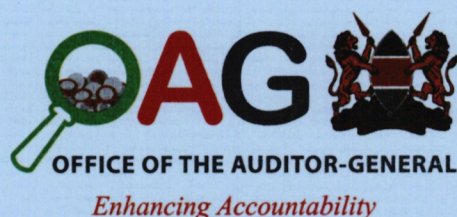


Dickens Okode Otieno  
CHAIRMAN NGCDF COMMITTEE

KAMUKUNJI NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND  
P. O. BOX 6403 - 00300, NAIROBI - KENYA  
TEL: 020 - 261 6403

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KAMUKUNJI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

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### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Kamukunji Constituency set out on pages 10 to 33, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

#### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund-Kamukunji 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 opinion.

#### Key Audit Matters

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

## **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.123,069,092 and Kshs.109,516,876 respectively resulting to an under-funding of Kshs.13,552,216 or 11% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.123,545,093 and Kshs.104,075,788 respectively resulting to an under expenditure of Kshs.19,469,305 or 16% of the budget.

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

## **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 matter 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**

#### **Non-Implementation of Projects**

Review of the statement of appropriation: recurrent and development combined revealed that the Management had budgeted to spend a total of Kshs.50,107,770 on transfers to other Government Entities. These transfers were intended to fund approved projects.

However, physical inspection revealed that projects totalling to Kshs.15,818,993 had not been implemented as at the time of the audit in February, 2020. No explanation was given for failure to implement these projects.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the unimplemented projects.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor- General’s Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**16 September, 2021**

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

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**III. STATEMENT OF NGCDF- KAMUKUNJI CONSTITUENCY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

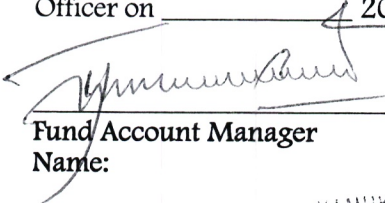
The Accounting Officer in charge of the NGCDF-KAMUKUNJI Constituency is responsible for the preparation and presentation of the NGCDF-KAMUKUNJI Constituency financial statements, which give a true and fair view of the state of affairs of the NGCDF-KAMUKUNJI Constituency for and as at the end of the financial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

The Accounting Officer in charge of the NGCDF-KAMUKUNJI Constituency confirms that the NGCDF Kamukunji has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF-KAMUKUNJI Constituency 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 NGCDF -KAMUKUNJI Constituency'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-KAMUKUNJI Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2020.

  
Fund Account Manager  
Name: \_\_\_\_\_

  
Sub-County Accountant  
Name: \_\_\_\_\_

ICPAK Member Number: 14496

KAMUKUNJI NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND  
PO BOX 6403 - 00300, NAIROBI - KENYA  
TEL: 020 - 251 6403

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAMUKUNJI 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
<b>RECEIPTS</b>			
Transfers from NG CDF board-AIEs' Received	1	109,040,876	98,189,655
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	476,000	38,000
<b>TOTAL RECEIPTS</b>		<b>109,516,876</b>	<b>98,227,655</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,177,520	1,122,871
Use of goods and services	5	7,391,524	6,715,263
Transfers to Other Government Units	6	47,031,640	46,037,229
Other grants and transfers	7	45,866,838	30,440,387
Acquisition of Assets	8	-	-
Other Payments	9	2,608,267	-
<b>TOTAL PAYMENTS</b>		<b>104,075,789</b>	<b>84,315,750</b>
<b>SURPLUS/DEFICIT</b>		<b>5,441,087</b>	<b>13,911,905</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAMUKUNJI Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:



Fund Account Manager  
Name:

KAMUKUNJI NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND  
P. O. BOX 6403 - 00300, NAIROBI - KENYA  
TEL: 020 - 261 6403



Sub-County Accountant  
Name:

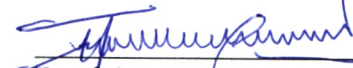
ICPAK Member Number: 14496

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAMUKUNJI 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
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	19,469,304	14,028,217
Cash Balances (cash at hand)	10B	-	-
Current Receivables		-	-
Outstanding Imprests	11		-
<b>TOTAL FINANCIAL ASSETS</b>		<b>19,469,304</b>	<b>14,028,217</b>
current receivables		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>19,469,304</b>	<b>14,028,217</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts payable</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>			
<b>NET FINANCIAL ASSETS</b>		<b>19,469,304</b>	<b>14,028,217</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	13	<b>14,028,217</b>	<b>116,312</b>
<b>Surplus/Defict for the year</b>		<b>5,441,087</b>	<b>13,911,905</b>
<b>Prior year adjustments</b>	14	-	
<b>NET FINANCIAL POSITION</b>		<b>19,469,304</b>	<b>14,028,217</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAMUKUNJI Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
Fund Account Manager  
Name:

KAMUKUNJI NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND  
P.O. BOX 6403 - 00300, NAIROBI - KENYA  
TEL: 020 - 261 6403

  
Sub-County Accountant  
Name:

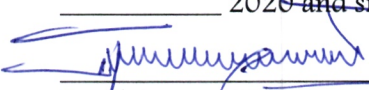
ICPAK Member Number: 14496

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


**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2018-2019	2017-2018
Transfers from CDF Board	1	109,040,876	98,189,655
Other Receipts	3	476,000	38,000
<b>Total receipts</b>		<b>109,516,876</b>	<b>98,227,655</b>
Payments			
Compensation of Employees	4	1,177,520	1,122,871
Use of goods and services	5	7,391,524	6,715,263
Transfers to Other Government Units	6	47,031,640	46,037,229
Other grants and transfers	7	45,866,838	30,440,387
Other Payments	9	2,608,267	-
<b>Total payments</b>		<b>104,075,788</b>	<b>84,315,750</b>
<b>Total Receipts Less Total Payments</b>		<b>5,441,087</b>	<b>13,911,905</b>
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
<b>Net cash flow from operating activities</b>		<b>5,441,087</b>	<b>13,911,905</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>5,441,087</b>	<b>13,911,905</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>5,441,087</b>	<b>13,911,905</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>14,028,217</b>	<b>116,312</b>
<b>Cash and cash equivalent at END of the year</b>	<b>10A</b>	<b>19,469,304</b>	<b>14,028,217</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAMUKUNJI Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
Fund Account Manager  
Name:

KAMUKUNJI NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND  
P. O. BOX 6403 - 00300, NAIROBI - KENYA  
TEL: 020 - 281 6403

  
Sub-County Accountant  
Name:

ICPAK Member Number: 14496

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

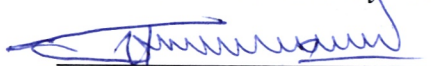
**Reports and Financial Statements**

**For the year ended June 30, 2019**

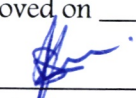
**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	14,028,217	123,069,092	109,040,876	14,028,217	89%
Proceeds from Sale of Assets						
Other Receipts		476,000		476,000		
	109,040,876	14,504,217	123,069,092	109,516,876	14,028,217	89%
<b>PAYMENTS</b>						
Compensation of Employees	2,038,800	-	2,038,800	1,177,520	861,280	57.8%
Use of goods and services	6,803,653	1,000,000	7,803,653	7,391,524	412,129	94.7%
Transfers to Other Government Units	46,600,000	3,507,770	50,107,770	47,031,640	3,076,131	93.9%
Other grants and transfers	53,598,423	6,496,446	60,094,869	45,866,838	14,228,032	76.3%
Acquisition of Assets	0		0	0	0	0.0%
Other Payments	-	3,500,000.00	3,500,000.00	2,608,267.00	891,733.00	0.0%
<b>TOTALS</b>	<b>109,040,876</b>	<b>14,504,217</b>	<b>123,545,093</b>	<b>104,075,788</b>	<b>19,469,305</b>	<b>84.2%</b>

The NGCDF-KAMUKUNJI Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
Fund Account Manager  
Name: \_\_\_\_\_

KAMUKUNJI NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND  
P. O. BOX 6403 - 00300, NAIROBI - KENYA  
TEL: 020 - 261 6403

  
Sub-County Accountant  
Name: \_\_\_\_\_

ICPAK Member Number: 14496

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,038,800.00	-	2,038,800.00	1,177,520.00	861,280.00
1.2 Committee allowances	1,800,000.00	-	1,800,000.00	1,791,520.00	8,480.00
1.3 Use of goods and services	2,703,652.53	476,000.00	3,179,652.53	2,700,000.00	479,652.53
<b>Sub-Total</b>	<b>6,542,452.53</b>	<b>476,000.00</b>	<b>7,018,452.53</b>	<b>5,669,040.00</b>	<b>1,349,412.53</b>
<b>2.0 Monitoring and evaluation</b>			-		-
2.1 Capacity building	1,200,000.00	-	1,200,000.00	850,000.00	350,000.00
2.2 Committee allowances	400,000.00	294,446.75	694,446.75	616,000.00	78,446.75
2.3 Use of goods and services	700,000.00	1,226,000.00	1,926,000.00	1,434,003.95	491,996.05
<b>Sub-Total</b>	<b>2,300,000.00</b>	<b>1,520,446.75</b>	<b>3,820,446.75</b>	<b>2,900,003.95</b>	<b>920,442.80</b>
<b>3.0 Emergency</b>			-		-
3.1 Primary Schools	<b>5,738,993.45</b>	-	5,738,993.45	-	5,738,993.45
3.2 Secondary schools			-		-
3.3 Tertiary institutions			-		-

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

3.4 Security projects		-	-		-
<b>Sub-Total</b>	<b>5,738,993.45</b>	-	5,738,993.45	-	<b>5,738,993.45</b>
<b>4.0 Bursary and Social Security</b>			-		-
4.1 Special schools	-		-	-	-
4.2 Secondary Schools	20,000,000.00	-	20,000,000.00	20,000,000.00	-
4.3 Tertiary Institutions	7,260,218.88	-	7,260,218.88	5,910,105.63	1,350,113.25
4.4 Universities	-		-		-
4.5 Social Security	-		-		-
<b>Sub-Total</b>	<b>27,260,218.88</b>	-	27,260,218.88	<b>25,910,105.63</b>	<b>1,350,113.25</b>
<b>5.0 Sports</b>			-		-
5.1 bal b/f	<b>2,180,817.51</b>	-	2,180,817.51	2,176,560.00	4,257.51
			-		-
<b>Sub-Total</b>	<b>2,180,817.51</b>	-	2,180,817.51	<b>2,176,560.00</b>	<b>4,257.51</b>
<b>7.0 Primary Schools Projects</b>			-		-
7.1 New pumwani pry school	2,400,000.00	-	2,400,000.00	2,317,379.19	82,620.81
7.2 Muthurwa Primary school	5,000,000.00	-	5,000,000.00	1,920,000.00	3,080,000.00
7.3 St Theresas Primary school	7,260,000.00	-	7,260,000.00	7,260,000.00	-
7.4 New Eastleigh pry school	3,700,000.00	-	3,700,000.00	1,280,000.00	2,420,000.00
7.5 Moi forces Academy pry	9,800,000.00	3,507,770.25	13,307,770.25	13,450,350.80	(142,580.55)
7.6 New pumwani Primary School	6,000,000.00	-	6,000,000.00	6,000,000.00	-
7.7 heshima primary school	6,960,000.00		6,960,000.00	6,960,000.00	-

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

7.50 retention b/f			-		-
<b>Sub-Total</b>	<b>41,120,000.00</b>	<b>3,507,770.25</b>	44,627,770.25	<b>39,187,729.99</b>	5,440,040.26
<b>8.0 Secondary Schools Projects</b>			-		-
8.1 St Teresas Boys sec school	1,600,000.00		1,600,000.00	1,600,000.00	-
8.2 Kamukunji sec school	2,300,000.00		2,300,000.00	-	2,300,000.00
8.3 Zawadi Mixed sec school	1,280,000.00		1,280,000.00	1,280,000.00	-
<b>Sub-Total</b>	<b>5,180,000.00</b>	-	5,180,000.00	<b>2,880,000.00</b>	2,300,000.00
<b>9.0 Tertiary institutions</b>			-		-
9.1 California resorce center	1,300,000.00		1,300,000.00	296,960.00	1,003,040.00
<b>Sub-Total</b>	<b>1,300,000.00</b>		1,300,000.00	<b>296,960.00</b>	1,003,040.00
9.2 balances b/f		-	-		-
<b>10.0 Security Projects</b>			-		-
10.1 California police post	4,000,000.00	-	4,000,000.00	3,632,344.00	367,656.00
10.2 shauri moyo police station	13,418,393.15	5,500,000.00	18,918,393.15	18,814,777.54	103,615.61
<b>Sub-Total</b>	<b>17,418,393.15</b>	<b>5,500,000.00</b>	22,918,393.15	<b>22,447,121.54</b>	471,271.61
13.1 Strategic Plan		3,500,000.00	3,500,000.00	2,608,267.00	891,733.00
13.2 Innovation Hub		-	-	-	-
<b>Sub-Total</b>	-	<b>3,500,000</b>	3,500,000.00	<b>2,608,267.00</b>	891,733
<b>GRAND TOTALS</b>	<b>109,040,876</b>	<b>14,504,217</b>	123,545,093	<b>104,075,788</b>	<b>19,469,304</b>

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

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**IX. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

**1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

**2. Reporting Entity**

The financial statements are for the NGCDF-Kamukunji Constituency. The financial statements encompass the reporting of NGCDF Kamukunji Constituency 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 NGCDF-KAMUKUNJI Constituency for all the years presented.

**a) Recognition of Receipts**

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

**b) 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.

**c) 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 NGCDF Kamukunji Constituency.

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**d) 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 NGCDF Kamukunji Constituency or by the beneficiary.

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

During the year ended 30 June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**e) 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.

**i Recognition of payments**

The NGCDF Kamukunji Constituency recognises all payments when the event occurs and the related cash has actually been paid out by the NGCDF Kamukunji Constituency.

**a) Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**b) 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.

**c) 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 NGCDF Kamukunji Constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KAMUKUNJI 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 NGCDF Kamukunji Constituency 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 NGCDF Kamukunji Constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NGCDF Kamukunji Constituency at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**10. Unutilized Fund**

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

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

---

**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 in June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

**X. NOTES TO THE FINANCIAL STATEMENTS**

<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
NGCDF Board	1		5,500,000	
AIE NO	2		37,905,172	
AIE NO	3		21,000,000	
AIE NO	4		22,405,173	
AIE NO	5		11,379,310	
AIE NO	6			
AIE NO	1	10,000,000.00		
AIE NO	2	15,000,000.00		
AIE NO	3	6,000,000.00		
AIE NO	4	11,000,000.00		
AIE NO	5	12,000,000.00		
AIE NO	6	55,040,875.50		
<b>TOTAL</b>		<b>109,040,876</b>	<b>98,189,655</b>	
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
	<b>Total</b>	-	-	
<b>3 OTHER RECEIPTS</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Interest Received		-	-	
Rents		-	-	
Sale of tender documents		476,000	38,000	

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Other Receipts Not Classified Elsewhere			-	
<b>Total</b>		<b>476,000</b>	<b>38,000</b>	
<b>4 COMPENSATION OF EMPLOYEES</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Basic wages of contractual employees		<b>1,164,320</b>	<b>1,108,471</b>	
Basic wages of casual labour		-	-	
<b>Personal allowances paid as part of salary</b>		-	-	
House allowance		-	-	
Transport allowance		-	-	
Leave allowance		-	-	
Other personnel payments		-	-	
employer contribution to NSSF		<b>13,200</b>	<b>14,400</b>	
gratuity - Paid		-	-	
-Accrued		-	-	
Other personnel payments		-	-	
		-	-	
<b>Total</b>		<b>1,177,520</b>	<b>1,122,871</b>	
<b>5 USE OF GOODS AND SERVICES</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Utilities, supplies and services		<b>852,952.00</b>	<b>40,000</b>	
Office rent				
Communication, supplies and services		<b>85,000.00</b>	<b>80,000</b>	
Domestic travel and subsistence		<b>145,000.00</b>	<b>35,000</b>	
Printing, advertising and information supplies & services		<b>56,000.00</b>	<b>167,200</b>	
Rentals of produced assets			-	

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Training expenses		850,000.00	1,900,001	
Other committee expenses		616,000.00	130,000	
Committee allowance		1,124,000.00	1,080,000	
Hospitality supplies and services		-	-	
Insurance costs		-	-	
Specialised materials and services		-	-	
Office and general supplies and services		3,592,516.00	3,258,611	
Fuel ,oil & lubricants		-	-	
Other operating expenses			-	
Routine maintenance – vehicles and other transport equipment		-	-	
Bank charges		70,056	24,451	
<b>Total</b>		<b>7,391,524</b>	<b>6,715,263</b>	

**6 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities	-	
Transfers to primary schools (see attached list)	42,551,640	37,102,854
Transfers to secondary schools (see attached list)	4,480,000	8,934,375
Transfers to tertiary institutions (see attached list)	-	
Transfers to health institutions (see attached list)		
<b>TOTAL</b>	<b>47,031,640</b>	<b>46,037,229</b>

**7 OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>

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Bursary -Secondary		20,000,000	18,724,500	
Bursary -Tertiary, cats		4,875,500		
Bursary-Special NHIF		-		
Mocks & CAT		-		
water/Sewers				
Agriculture (Markets)				
Electricity projects				
Security		18,814,778		
Roads		-		
Sports		2,176,560	1,840,000	
Environment		-		
Emergency Projects (specify)		-	5,106,630	
Development - factories/stadiums		-	4,769,257	
CIT Hubs		-		
<b>Total</b>		<b>45,866,838</b>	<b>30,440,387</b>	
<b>8 ACQUISITION OF ASSETS</b>				
<b>Non Financial Assets</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Purchase of Buildings		-	-	
Construction of Buildings			-	
Refurbishment of Buildings		-	-	
Purchase of Vehicles		-	-	
Purchase of Bicycles & Motorcycles		-	-	
Overhaul of Vehicles		-	-	
Purchase of Office furniture and fittings		-	-	
Purchase of computers ,printers and other IT equipments			-	

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Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Acquisition of Land		-	-
		-	-
<b>Total</b>		-	-

**9 OTHER PAYMENTS**

		2018-2019	2017-2018
		Kshs	Kshs
strategic plan		2,608,267	-
ICT Hub		-	-
			-
<b>TOTAL</b>		2,608,267	-

**10A: Bank Balances (cash book bank balance)**

Name of Bank	Account Number	2018-2019	2017-2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Equity Bank	0430262662557	19,469,304	14,028,217
<b>Total</b>		19,469,304	14,028,217

**10B: CASH IN HAND**

		2018-2019	2017-2018
		Kshs (30/6/2018)	Kshs (30/6/2017)
Location 1			-
Location 2		-	-
Location 3		-	-

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Other receipts (specify)		-	-	
<b>Total</b>		-	-	
<b>11: OUTSTANDING IMPRESTS</b>				
<b>Name of Officer</b>	<b>Date imprest taken</b>	<b>Amount Taken</b>	<b>Amount Taken</b>	<b>Balance (30/6/2018)</b>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
<b>Total</b>				-
<b>12A Retention</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
<b>Supplier/Contractor</b>	<b>PV No.</b>			
		-	-	
<b>TOTAL</b>		-	-	
<b>12B STAFF GRATUITY OUTSTANDING</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
<b>NAME 1</b>		-	-	
<b>NAME 2</b>		-	-	
<b>NAME 3</b>		-	-	
<b>NAME 4</b>		-	-	
<b>Total</b>		-	-	
<b>13 BALANCES BROUGHT FORWARD</b>				
		<b>2017 - 2018</b>	<b>2016 - 2017</b>	
		<b>Kshs (1//7/2018)</b>	<b>Kshs (1//7/2017)</b>	
<b>Equity Bank</b> Account number <b>0430262662557</b>		<b>14,028,217</b>	<b>116,312</b>	
			-	
Cash in hand				

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Imprest		-	
<b>Total</b>		<b>14,028,217</b>	<b>116,312</b>
<i>[Provide short appropriate explanations as necessary]</i>			
<b>14 PRIOR YEAR ADJUSTMENTS</b>			
		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Bank accounts			-
Cash in hand		-	-
Imprest		-	-
<b>Total</b>		-	-
<b>15 OTHER IMPORTANT DISCLOSURES</b>			
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		10,150,193.75	4,333,613.80
Construction of civil works		-	
Supply of goods		-	
Supply of services		-	
<b>TOTAL</b>		<b>10,150,193.75</b>	<b>4,333,613.80</b>
<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Senior management		-	-
Middle management		-	
Unionisable employees		388,070.40	

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Others ( <i>specify</i> )		-		
<b>TOTAL</b>		388,070.40	-	
<b>15.3: : UNUTILIZED FUND (See Annex 3)</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Compensation of employees		-		
Use of goods and services		-		
Amounts due to other Government entities (see attached list)		13,538,372.22	14,028,217	
Amounts due to other grants and other transfers (see attached list)		5,930,932.07	-	
Acquisition of assets				
Others ( <i>specify</i> )				
		<b>19,469,304</b>	<b>14, 028,217</b>	
<b>15.4: : PMC account balances (See Annex 5)</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
PMC account Balances (see attached list)		<b>526,450.20</b>	<b>538,645,20</b>	
<b>TOTAL</b>		<b>526,450.20</b>	<b>538,645.20</b>	

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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 30 June 2019	Outstanding Balance 30 June 2018	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1. Moi Forces Academy	23,125,992.00	February,2019	13,311,170.25	9,814,821.75		The balance to be allocated during the financial year 2019/2020
2. New Pumwani Primary School	5,055,372.20	February,2019	4,720,000.00	335,372.00		The balance to be allocated during the financial year 2019/2020
3. Heshima Primary School	-	-	-	-	4,333,613.80	
Sub-Total	28,181,364.20		18,031,170.25	10,150,193.75	4,333,613.80	
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total	28,181,364.20		18,031,170.25	10,150,193.75	4,333,613.80	
<b>Grand Total</b>	28,181,364.20		18,031,170.25	10,150,193.75	4,333,613.80	

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
	Sub-Total					
<b>Middle Management</b>						
4.						
5.						
6.						
	Sub-Total					
<b>Unionisable Employees</b>						
		388,070.40		-	388,070.40	
7.						
8.						
9.						
	Sub-Total	388,070.40		-	388,070.40	
<b>Others (<i>specify</i>)</b>						
10.						
11.						
12.						
	Sub-Total	388,070.40		-	388,070.40	
	Grand Total	388,070.40			388,070.40	

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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		Kshs	Kshs	
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities	Projects not implemented	13,538,372.22	14,028,217	
Sub-Total		13,538,372.22	14,028,217	
Amounts due to other grants and other transfers	Projects not implemented	5,930,932.07		
Sub-Total		5,930,932.07		
Sub-Total				
Acquisition of assets				
Others ( <i>specify</i> )				
Sub-Total		19,469,304.30	14,028,217	
Grand Total		19,469,304.30	14,028,217	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2017/18</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2018/19</b>
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	1,140,841			1,140,841
Other Machinery and Equipment	1,723,700			1,723,700
Heritage and cultural assets				
Intangible assets				
<b>Total</b>				
	-			-
	<b>2,864,541.00</b>			<b>2,864,541.00</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

PMC	Bank	Account number	Bank Balance 2018/19 Kshs	Bank Balance 2017/18 Kshs
Zawadi Secondary school	Equity Bank	0430271555683	143.20	143.20
Muthurwa Primary School	Equity Bank	0430271260491	478	159,361.00
Heshima Primary School	Equity Bank	0430266420793	889	74,487
Zawadi Primary School	Equity Bank	0430266420617	460	214,066
Moi Airbase Primary School	Equity Bank	0430271260831	258	90,588.00
New Pumwani Primary School	Equity Bank	0430278888738	524,222	Nil
<b>Total</b>			<b>526,450.20</b>	<b>538,645.20</b>

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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.

Audit Opinion 2017/2018	Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
Qualified Opinion	1	Budget Performance-under Absorption of funds	Funds utilized	Fund Manager	Resolved	Immediately

