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REPORT

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ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019



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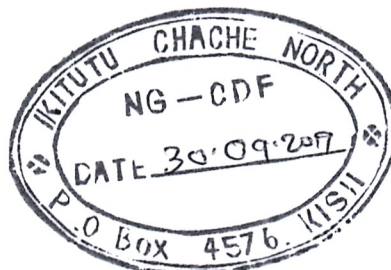


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KITUTU
CHACHE NORTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KITUTU CHACHE NORTH CONSTITUENCY**

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Core Values

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

(b) Key Management

The NGCDF KITUTU CHACHE NORTH Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Edwin K. Rutto
2.	Sub-County Accountant	Omae Birundu
3.	Chairman NGCDFC	Samwel Ondieki
4.	Member NGCDFC	Mary Kwamboka

(d) Fiduciary Oversight Arrangements

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

Kitutu Chache North NG-CDF Office Building
1st Floor
P.o Box 4576
KISII, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KITUTU CHACHE NORTH CONSTITUENCY**

**Reports and Financial Statements
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(f) NGCDF KITUTU CHACHE NORTH Constituency Contacts

Telephone: (254) 720140374
E-mail: cdkkitutuchachenorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF KITUTU CHACHE NORTH Constituency Bankers

Co-operative Bank of Kenya
Kisii Branch
P.O. Box 2469
KISII, KENYA

(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

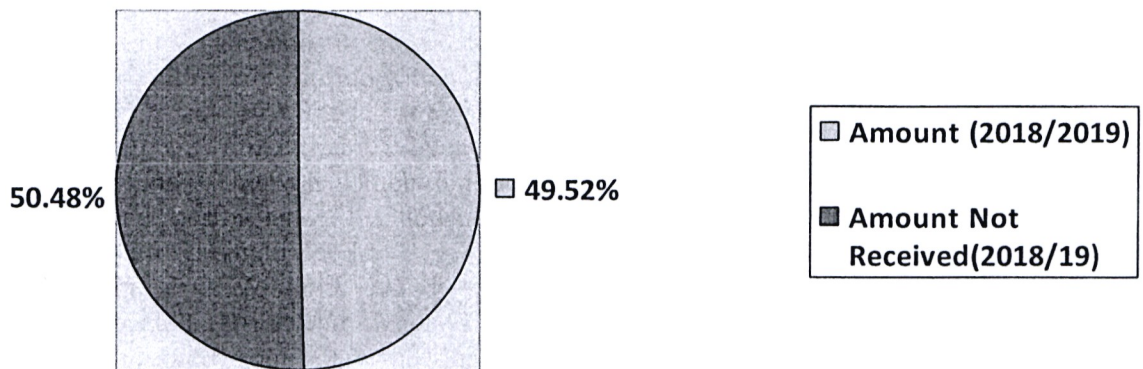
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the financial year 2018/2019 Kitutu Chache North Constituency was allocated a total allocation of Ksh. 109,040,875. The total amount was budgeted for in the proposal for the financial year and it was approved in totality. The constituency received a total of Ksh.107, 048, 274.The amount received was a summation of all receipts during which included amount relating to previous years.

On appropriation the constituency utilization was average, the constituency was able to absorb more than 63% of the total available funds. This was somehow higher than previous years; this higher absorption was attributed to improved performance by both NG-CDF Committee and Project Management Committees in use of funds after being trained.

About 50% of funds allocated during the financial year was received. The chart below shows a representation of amount received from board the financial year in comparison to the amount not yet received is represented by the pie chart below; This representation is for 2018/2019 funds



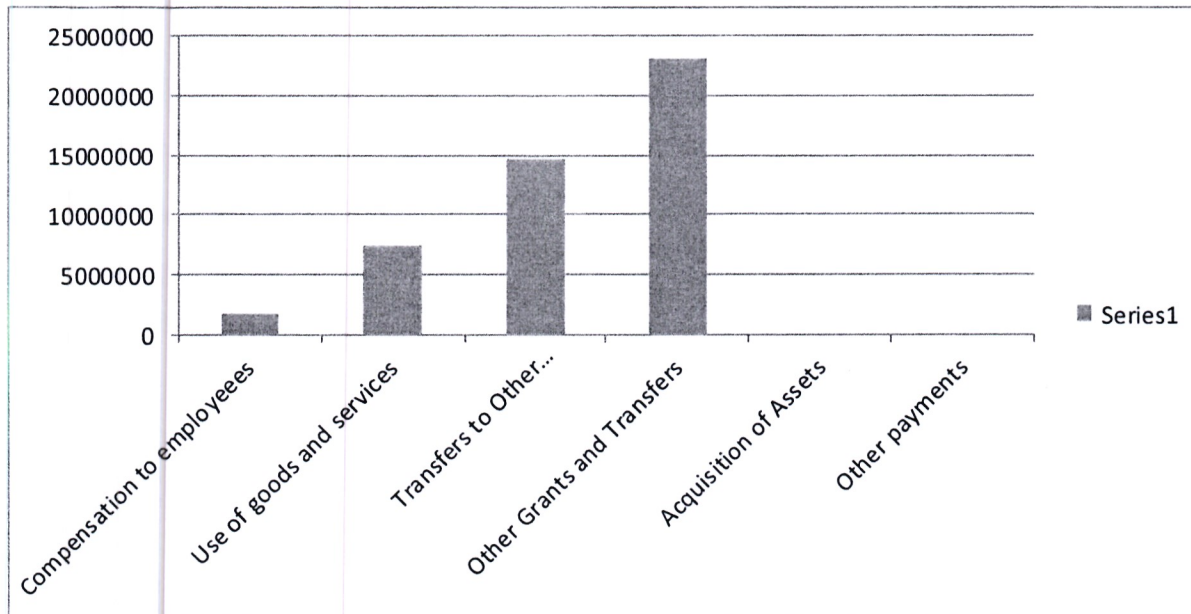
From the chart it can be seen that slightly more than 50% of the 2018/2019 funds were still with the board at the end of the financial year.

The NG-CDF Committee prioritized the funds which were received and gave priority to projects in Other Grants and Transfers and Transfers to other government entities as well as transfers to other government entities. Most of these projects were done to satisfaction. The bulk of funds utilized in the financial were in bursary, education projects and other grants and transfers.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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The table below shows the utilization proportion of various votes during the financial year.

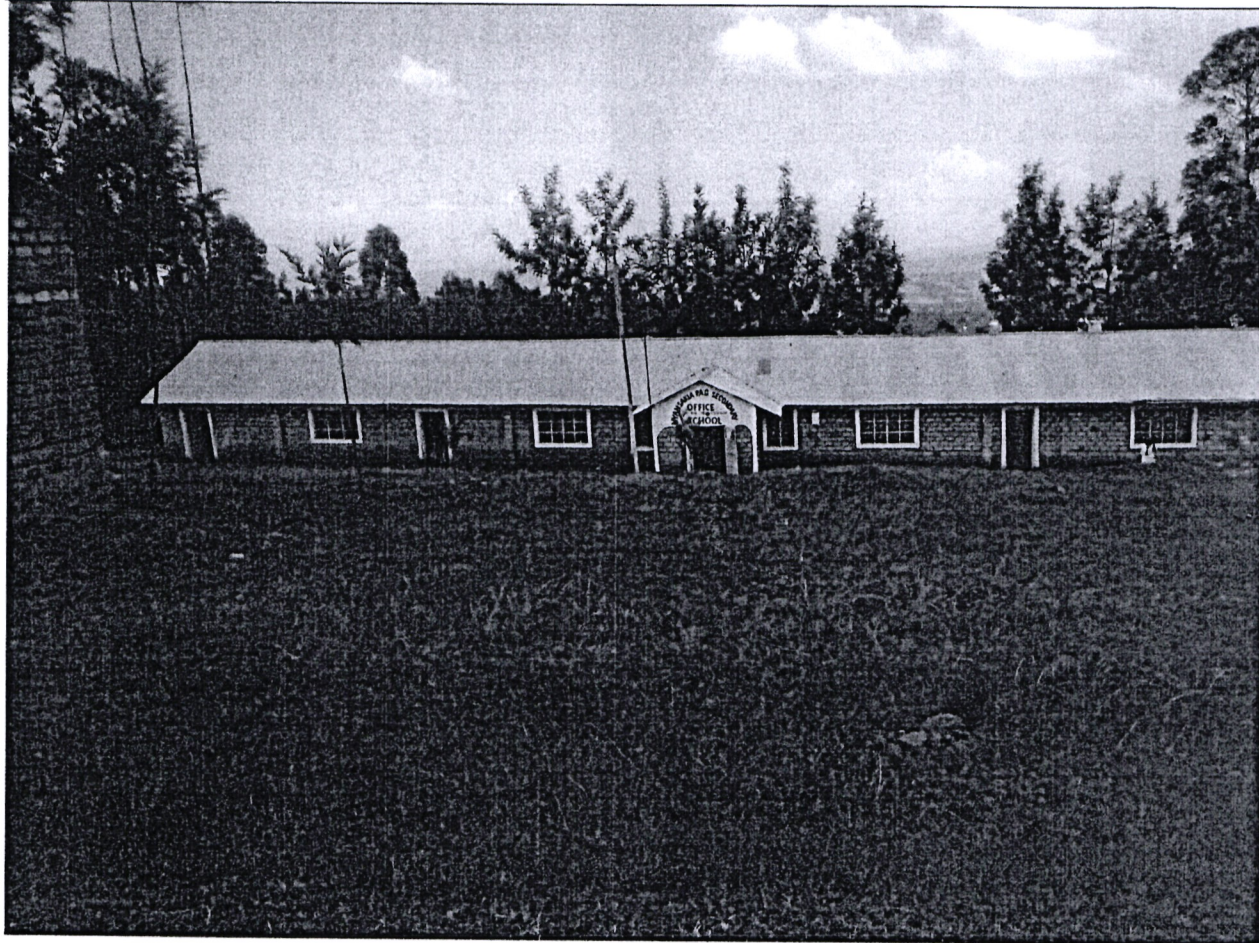


Kitutu Chache North National Government Constituency Development Fund Committee (NGCDF) projects were implemented through Project Management Committees. Some of the projects implemented during the year are represented pictorially below.

During the course of implementation of projects Constituencies Development Fund Committee noted that Project Management Committees require adequate training to ensure effective implementation of projects.

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KITUTU CHACHE NORTH NG CDF PROJECT-NYANSAKIA PRIMARY SCHOOL



KITUTU CHACHE NORTH NG CDF PROJECT-CLASSROOMS CONSTRUCTED BY NG-CDF AT ERAMBA PRIMARY SCHOOL

The major challenge faced by Kitutu Chache North NG-CDF Committee lack of capacity by Project Management Committees to implement NG-CDF Projects, this led to delay in project implementation lifecycle and sometimes poor workmanship. This challenge has been partially solved by having continuous training of PMC members and regular training by NG-CDF Committee Members.

It is our hope that these challenges will be handled effectively in future through proper planning on priority areas.

SAMWEL ONYIEGO ONDIEKI
CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KITUTU CHACHE NORTH CONSTITUENCY**

Reports and Financial Statements

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-KITUTU CHACHE NORTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KITUTU CHACHE NORTH Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KITUTU CHACHE NORTH 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-KITUTU CHACHE NORTH 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-KITUTU CHACHE NORTH Constituency financial statements were approved and signed by the Accounting Officer on 30.09.2019 2019.



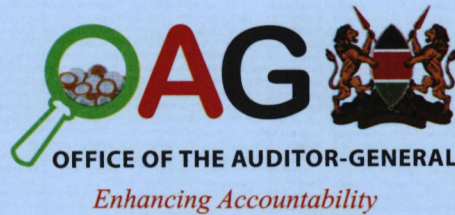
Fund Account Manager
Name: Edwin K. Rutto



Sub-County Accountant
Name: Birundu Omaa
ICPAK Member Number: 18248

REPUBLIC OF KENYA

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kitutu Chache North Constituency set out on pages 9 to 43, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kitutu Chache North 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 Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.7,910,493. However, the recomputed total in the Note is Kshs.7,710,472 resulting into an unexplained variance of Kshs.200,000. Similarly, the statement reflects other grants and transfers balance of Kshs.46,622,107 which differs with the recomputed total of Kshs.48,196,107 under Note 7 to the financial statements, resulting into an unexplained variance of Kshs.1,574,000.

In the circumstances, the accuracy of the use of goods and services balance of Kshs.7,910,493 and of the other grants and transfers balance of Kshs.46,622,107 could not be confirmed.

2. Unsupported Adjustments in the Summary Statement of Appropriation

The summary statement of appropriation-recurrent and development combined reflects total budgetary adjustments of Kshs.71,493,143. However, the detailed schedule of the projects and programmes in the approved code list in the prior year which were to be funded in the 2018/2019 financial year was not provided for audit.

In the circumstances, the accuracy of the budgetary adjustments reflected in the summary statement of appropriation-recurrent and development combined, could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.180,534,019 and Kshs.123,493,143 respectively resulting to an under-funding of Kshs.57,040,876 or 32% of the budget. Similarly, the Fund expended Kshs.127,624,289 against an approved budget of Kshs.180,534,019 resulting to an under-expenditure of Kshs.52,909,730 or 29% of the budget.

The under-funding and under-utilization of the allocated funds negatively affected service delivery to the constituents of Kitutu Chache North.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described under 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

Unlabeled Projects

Regulation 11(cc) of the National Government Constituencies Development Regulations 2016, provides that a Constituency Committee should ensure projects are labeled. However, included in the balance of Kshs.70,645,000 under transfers to other government units reflected in the statement of receipts and payments is an amount of Kshs.4,750,000 spent on fifteen (15) projects which had not been labeled as summarized under **Appendix I** thus the risk of overlap of projects especially in case of multi-funding arrangement.

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 procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 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 ability of the Fund to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi
15 October, 2021

Report of the Auditor-General on National Government Constituencies Development Fund - Kitutu Chache North Constituency for the year ended 30 June, 2019

Appendix I – Unlabeled Projects

Project Name	Amount (Kshs.)	Activity
Nyasore Primary School	250,000	Construction of 8-door students' toilets
Nyabikondo Primary School	250,000	Construction of students' toilets
Rioma Primary School	250,000	Construction of 8- door students' toilets
Nyansakia Secondary School	250,000	Construction of 6- door students' toilets
Entanda P.A.G Primary School	250,000	Construction of 6- door students' toilets
Omogumo D.E.B Primary School	250,000	Construction of 8- door students' toilets
Nyasore Primary School	250,000	Construction of 8-door students' toilets
Megogo Administration Police Line	400,000	Completion of the Chief's Office by plastering, fixing doors, windows and flooring
Mwakibagendi Chief's Office	300,000	Completion of Chief's Office by plastering, fixing doors and windows, flooring and painting
Mwakibagendi West Chief's Office	300,000	Completion of Chief's Office by plastering, fixing doors and windows, flooring and painting
Kiomooncha Chief's Office	300,000	Completion of the Chief's Office by plastering, fixing doors, windows and flooring
Isecha D'O's Office	300,000	Completion of the Assistant County Commissioner's office at Isecha by roofing plastering, fixing doors, windows and flooring and painting
Nyakeyo Administration Police Unit	300,000	Completion of Chief's Office by plastering, fixing doors and windows, flooring and painting
Metembe Chiefs Office	400,000	Construction of Chief's Office - foundation, walling and roofing
Ngeny Chiefs Office	700,000	Completion of the Chief's Office by plastering, fixing doors, windows and flooring
Total	4,750,000	

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

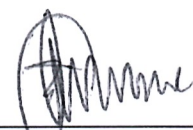
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,784,483	43,405,172
PAYMENTS			
Compensation of employees	4	1,730,340	1,058,947
Use of goods and services	5	7,910,493	10,530,359
Transfers to Other Government Units	6	70,645,000	2,120,000
Other grants and transfers	7	46,622,107	35,816,592
Acquisition of Assets	8	716,349.	-
Other Payments	9	-	-
TOTAL PAYMENTS		127,624,289	49,525,898
SURPLUS/(DEFICIT)		(18,839,806)	<u>6,120,726</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KITUTU CHACHE NORTH Constituency financial statements were approved on 30.09 2019 and signed by:



Fund Account Manager
Name: Edwin K. Rutto



Sub-County Accountant
Name: Birundu Omae
ICPAK Member Number:18248

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KITUTU CHACHE NORTH CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2019

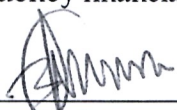
V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,539,887	14,708,660
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,539,887	14,708,660
Current Receivables		-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,539,887	14,708,660
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		3,539,887	14,708,660
REPRESENTED BY			
Fund balance b/fwd	13	14,708,660	20,829,386
Surplus/Defict for the year		(18,839,806)	(6,120,726)
Prior year adjustments	14	7,671,033	
NET FINANCIAL POSITION		3,539,887	14,708,660

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KITUTU CHACHE NORTH Constituency financial statements were approved on 30.09.2019 and signed by:



Fund Account Manager
Name: Edwin K. Rutto



Sub-County Accountant
Name: Birundu Omae
ICPAK Member Number: 18248

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KITUTU CHACHE NORTH CONSTITUENCY**


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

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 – 2019	2017 - 2018
Receipts		Kshs.	Kshs.
Transfers from NGCDF Board	1	108,784,483	43,405,172
Other Receipts	3	-	=
Total receipts		108,784,483	43,405,172
Payments			
Compensation of Employees	4	1,730,340	1,058,947
Use of goods and services	5	7,910,493	10,530,359
Transfers to Other Government Units	6	70,645,000	2,120,000
Other grants and transfers	7	46,622,107	35,816,592
Other Payments	9	-	-
Total payments		126,907,940	(49,525,898)
Total Receipts Less Total Payments		(18,123,457)	(6,120,726)
Adjusted for:			
Outstanding imprest	11		(-)
Retention Payable	12A		-
Gratuity Payable	12B		-
Prior year adjustments	14	7,671,033	-
Net Adjustments			
Net cash flow from operating activities		(10,452,424)	(6,120,726)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	716,349	(-)
Net cash flows from Investing Activities		(716,349)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(11,168,773)	(6,120,726)
Cash and cash equivalent at BEGINNING of the year	13	14,708,660	20,829,386
Cash and cash equivalent at END of the year		3,539,887	<u>14,708,660</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KITUTU CHACHE NORTH Constituency financial statements were approved on 30.09.2019 and signed by:


Fund Account Manager
Name: Edwin K. Rutto


Sub-County Accountant
Name: Birundu Omae
ICPAK Member Number: 18248

NATIONAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS
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 a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	71,493,143	180,534,019	123,493,143	57,040,876	68.40%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	109,040,876	71,493,143	180,534,019	123,493,143	57,040,876	68.40%
PAYMENTS						
Compensation of Employees	2,191,694		2,191,694	1,730,340	461,354	78.95%
Use of goods and services	7,621,985	289,487	7,911,472	7,910,493	979	99.98 %
Transfers to Other Government Units	57,900,000	49,500,688	107,400,688	70,645,000	36,755,688	65.80%
Other grants and transfers	40,610,848	16,525,941	57,136,789	46,622,107	10,514,682	81.59%
Acquisition of Assets	716,348	5,177,027	5,893,376	716,349	5,177,027	12.20%
Other Payments			-			
TOTALS	109,040,876	71,493,143	180,534,019	127,624,289	52,909,730	70.70%

(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]


- i. Adjustment refers to balances brought forward from 2017/18, receipts from the Board relating to previous year financial years and Cash Book balance brought forward of Ksh.14,708,660
- ii. Compensation to employees is at 84% because staff gratuity had not been paid.
- iii. Transfers to government entities is at 65.80 % because all funds for the year had not been received.
- iv. Other grants and transfers are at 81.40 % because projects were funded based on priority on needs as total funds had not been received.
- v. Acquisition of assets were still at the initial stage of implementation

NATIONAL GOVERNMENTI CONSTITUENCIALS DEL DISTRITO DE CHACHA NORTH
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

The NGCDF-KITUTU CHACHE NORTH Constituency financial statements were approved on 30.09.2019 and signed by:



Fund Account Manager
Name: Edwin K. Rutto



Sub-County Accountant
Name: Birundu Ormae
ICPAK Member Number: 18248

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

VIII.

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.1 Compensation of employees	2,191,694	0	2,191,694	1,730,340	461,354.00
1.2 Committee allowances	3,200,000	0	3,200,000	2,689,137	510,863.00
1.3 Use of goods and services	2,350,759	289,487	2,640,246	2,150,129	490,117.00
2.1 Capacity building	993,640.00	0	993,640	993,640	0.00
2.3 Use of goods and services	1,077,586	0	1,077,586	1,077,586	0.00
Emergency	5,738,993	2671400	8,410,393	394,800	8,015,593.00
Emergency		0		394,800	-394,800.00
Geturi Pry School		0		250,000	-250,000.00
Maagonga Primary School		0		250,000	-250,000.00
Omogumo Primary		0		250,000	-250,000.00
Nyansakia Secondary School		0		250,000	-250,000.00
Emergency		0		465,300	-465,300.00
Emergency		0		19,860	-19,860.00
Emergency		0		375,812	-375,812.00
Emergency		0		23,988	-23,988.00
Emergency		0		31,200	-31,200.00
Emergency		0		374,825	-374,825.00
Emergency		0		23,925	-23,925.00
Emergency		0		375,248	-375,248.00
Emergency		0		23,932	-23,932.00
Emergency		0		488,800	-488,800.00
Ngenyi Girls Sec. Sch.		0		500,000	-500,000.00
Nyakeyo Pry Sch		0		250,000	-250,000.00
Gesangero Primary Sch.		0		250,000	-250,000.00
Getionko Primary		0		250,000	-250,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KITUTU CHACHE NOKIH
CONSTITUENCY**

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

Kiireni Primary Sch		0	0	250,000	-250,000.00
Entanda Pry		0	0	250,000	-250,000.00
Nyasore Pry		0	0	250,000	-250,000.00
Nyabikondo Pry		0	0	250,000	-250,000.00
Rioma Pry		0	0	250,000	-250,000.00
Eramba Pry		0	0	500,000	-500,000.00
Emergency		0	0	394,800	-394,800.00
Emergency		0	0	394,800	-394,800.00
Geturi Primary School		0	0	250,000	-250,000.00
Maagonga Primary School		0	0	250,000	-250,000.00
			0		0.00
Engoto Primary School	300,000	0	300,000	300000	0.00
Engotogoti Primary School	400,000	0	400,000	0	400,000.00
Entanda Girls Boarding Primary School	800,000	0	800,000	0	800,000.00
Entanda Primary School	400,000	0	400,000	0	400,000.00
Gesangora Primary School	400,000	0	400,000	400000	0.00
Geturi Primary School	400,000		400,000	0	400,000.00
Itumbe Primary School	500,000		500,000	0	500,000.00
Kiamogore Primary School	500,000	0	500,000	500000	0.00
Maagonga Resource Centre	500,000	0	500,000	0	500,000.00
Maroma Primary School	600,000	0	600,000	0	600,000.00
Masakwe Primary School	400,000	0	400,000	0	400,000.00
Metembe Primary School	400,000	0	400,000	0	400,000.00
Monyerero Primary School	1,000,000	0	1,000,000	0	1,000,000.00
Nyakeyo Primary School	400,000	0	400,000	0	400,000.00
Nyakome Special School	400,000	0	400,000	0	400,000.00
Nyamokenye Primary School	400,000	0	400,000	0	400,000.00
Nyamwanga Primary School	400,000	0	400,000	0	400,000.00
Nyandiba Primary School	400,000	0	400,000	0	400,000.00

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

Nyankanda Primary School	300,000	0	300,000	0	300,000.00
Nyasore Primary School	400,000	0	400,000	0	400,000.00
Omoenga Primary School	1,000,000	0	1,000,000	0	1,000,000.00
Samogara Primary School	500,000	0	500,000	0	500,000.00
Tambacha Primary School	500,000	0	500,000	0	500,000.00
Nyakeiri Primary School	1,000,000	0	1,000,000	500,000	500,000.00
Nyansakia Special School	1,000,000	0	1,000,000	0	1,000,000.00
Eramba Mission Primary School	600,000	0	600,000	600,000	0.00
Eramba Primary School	500,000	0	500,000	500,000	0.00
Nyabikondo Primary School	500,000	0	500,000	0	500,000.00
Ragogo Primary School	500,000	0	500,000	0	500,000.00
Itibo Boys Boarding Primary School	500,000	0	500,000	0	500,000.00
Mosocho PAG Primary School	500,000	0	500,000	0	500,000.00
Mesaria Primary Shool	500,000	0	500,000	0	500,000.00
Getionko II Primary School	500,000	0	500,000	0	500,000.00
Gesangero Primary School	500,000	0	500,000	0	500,000.00
Gesangora Primary School	500,000	0	500,000	0	500,000.00
Nyakoora Primary School	500,000	0	500,000	0	500,000.00
Nyansaga Primary School	500,000	0	500,000	0	500,000.00
Omogumo Primary School	500,000	0	500,000	500,000	0.00
Riakarongo Primary School	500,000	0	500,000	0	500,000.00
Nyabworoba Primary Shool	500,000	0	500,000	0	500,000.00
Marani Primary Shool	500,000	0	500,000	0	500,000.00
Eronge Primary School	500,000	0	500,000	0	500,000.00
Motonto Primary School	500,000	0	500,000	0	500,000.00
Gesabakwa Primary School	500,000	0	500,000	500000	0.00
Nyagonyi Primary School	500,000	0	500,000	0	500,000.00
Rikenye Primary School	500,000	0	500,000	0	500,000.00
Maagonga Primary School	500,000	0	500,000	0	500,000.00

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

Magena Primary School	500,000	0	500,000	0	500,000.00
Nyagesenda Primary School	400,000	0	400,000	300,000	100,000.00
Getionko I Primary School	0	300,000	300,000	300,000	0.00
Nyamwanga Primary School	0	300,000	300,000	300,000	0.00
Marani Primary School	0	300,000	300,000	300,000	0.00
Isanta Primary School	0	300,000	300,000	300,000	0.00
Nyakome Special School	0	300,000	300,000	300,000	0.00
Rikenye Primary School	0	300,000	300,000	300,000	0.00
Getionko II Primary School	0	300,000	300,000	300,000	0.00
Omoenga Primary School	0	300,000	300,000	300,000	0.00
Rioma Primary School	0	300,000	300,000	300,000	0.00
Monyerero Primary School	0	300,000	300,000	300,000	0.00
St Annes Getare Primary School	0	300,000	300,000	300,000	0.00
Motonto Primary School	0	300,000	300,000	300,000	0.00
Gesangero Primary School	0	300,000	300,000	300,000	0.00
Ngenyi Primary School	0	300,000	300,000	300,000	0.00
Entanda Primary School	0	300,000	300,000	300,000	0.00
Nyagiti Primary School	0	300,000	300,000	300,000	0.00
Kionganyo Primary School	0	300,000	300,000	300,000	0.00
Sensi Primary School	0	300,000	300,000	300,000	0.00
Nyakeiri Primary School	0	300,000	300,000	300,000	0.00
Nyagoto Primary School	0	300,000	300,000	300,000	0.00
Kiaren Primary School	0	300,000	300,000	300,000	0.00
Maagonga Primary School	0	300,000.00	300,000	300,000	0.00
Nyasore Primary School	0	300,000	300,000	300,000	0.00
Nyakome Primary School	0	300,000	300,000	300,000	0.00
Mesaria Primary School	0	300,000	300,000	300,000	0.00
Nyamokenye Primary School	0	300,000	300,000	300,000	0.00
Ngokoro Primary School	0	300,000	300,000	300,000	0.00
Nyakeyo Primary School	0	300,000	300,000	300,000	0.00

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

Riragi Primary School	0	300,000	300,000	300,000	0.00
Metembe Primary School	0	300,000	300,000	300,000	0.00
Nyakooora Primary School	0	300,000	300,000	300,000	0.00
Itumbe Primary School	0	300,000	300,000	300,000	0.00
Itibo Boys Boarding Primary School	0	300,000	300,000	300,000	0.00
Mosocho P.AG Primary School	0	300,000	300,000	300,000	0.00
Kioge S.D.A Primary School	0	300,000	300,000	300,000	0.00
Manyansi Primary School	0	300,000	300,000	300,000	0.00
Nyankanda Primary School	0	300,000	300,000	300,000	0.00
Itibo Primary School	0	300,000	300,000	300,000	0.00
Entanda Girls Boarding Primary School	0	400,000	400,000	400,000	0.00
Kenyoro Primary School	0	300,000	300,000	300,000	0.00
Magena Primary School	0	300,000	300,000	300,000	0.00
Engoto Primary School	0	500,000	500,000	500,000	0.00
Nyakenogo Primary School	0	300,000	300,000	300,000	0.00
Nyagesenda Primary School	0	200,000	200,000	200,000	0.00
Monyerero Primary School	0	500,000	500,000	500,000	0.00
Nyagoto Primary School	0	1,000,000	1,000,000	1,000,000	0.00
Omoenga Primary School	0	500,000	500,000	500,000	0.00
Ragogo Primary School	0	1,000,000	1,000,000	1,000,000	0.00
Nyansaga Primary School		100,000.00	100,000	100,000.00	100,000.00
Nyagonyi Primary School		100,000.00	100,000	100,000.00	100,000.00
Gesangora Primary School		100,000.00	100,000	100,000.00	100,000.00
Maroma Primary Mosocho		100,000.00	100,000	100,000.00	100,000.00
Kiamagore Primary School		100,000.00	100,000	100,000.00	100,000.00
Nyandiba Primary School		100,000.00	100,000	100,000.00	100,000.00
Samogara Primary School		100,000.00	100,000	100,000.00	100,000.00
Omogumo Primary School		100,000.00	100,000	100,000.00	100,000.00
Eronge Primary School		100,000.00	100,000	100,000.00	100,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - IMPACT ON COMMUNITY DEVELOPMENT

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

Nyankanda Primary School		100,000.00	100,000		100,000.00
Tambacha Primary School		100,000.00	100,000		100,000.00
Mesaria Primary School		100,000.00	100,000		100,000.00
Nyamokenye Primary School		100,000.00	100,000		100,000.00
Ngokoro Primary School		100,000.00	100,000		100,000.00
Nyakeyo Primary School		100,000.00	100,000		100,000.00
Metembe Primary School		100,000.00	100,000		100,000.00
Itumbe Primary School		100,000.00	100,000		100,000.00
Riragi Primary School		500,000.00	500,000		500,000.00
Mosocho P.AG Primary School		100,000.00	100,000		100,000.00
Ragogo Primary School		100,000.00	100,000		100,000.00
Kioge S.D.A Primary School		100,000.00	100,000		100,000.00
Manyansi Primary School		100,000.00	100,000		100,000.00
Nyankanda Primary School		100,000.00	100,000		100,000.00
Itibo Primary School		100,000.00	100,000		100,000.00
Kenyoro Primary School		100,000.00	100,000		100,000.00
Nyamwanga Primary School		100,000.00	100,000		100,000.00
Marani Primary School		100,000.00	100,000		100,000.00
Isanta Primary School		100,000.00	100,000		100,000.00
Nyakome Special School		100,000.00	100,000		100,000.00
Rikenye Primary School		100,000.00	100,000		100,000.00
Getionko II Primary School		100,000.00	100,000		100,000.00
Kenyoro Secondary School	1,000,000	0	1,000,000	0	1,000,000.00
Nyagonyi Secondary School	500,000	0	500,000	0	500,000.00
Geturi Secondary School	600,000	0	600,000	0	600,000.00
Itibo Girls Secondary School	1,000,000	0	1,000,000	0	1,000,000.00
Eramba Secondary School	500,000	0	500,000	0	500,000.00
Gamba Secondary School	300,000	0	300,000	0	300,000.00
Manyansi D. O. K Secondary School	500,000	0	500,000	0	500,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KITUTU CHACHE NORTH
CONSTITUENCY**

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

Nyagoto Secondary School	500,000	0	500,000	0	500,000.00
Ngenyi Girls Secondary School	1,000,000	0	1,000,000	0	1,000,000.00
Motonto Secondary School	500,000	0	500,000	0	500,000.00
Mesaria Secondary School	500,000	0	500,000	0	500,000.00
Nyabworoba Secondary School	500,000	0	500,000	0	500,000.00
Nyakome Secondary School	600,000	0	600,000	0	600,000.00
Nyankanda Secondary School	600,000	0	600,000	0	600,000.00
Nyansakia Secondary School	500,000	0	500,000	0	500,000.00
Engoto Secondary School	600,000	0	600,000	0	600,000.00
Tambacha Secondary School	600000	0	600,000	0	600,000.00
Entanda Secondary School	7,100,000	0	7,100,000	7,000,000	100,000.00
Metembe Secondary School	7,100,000	0	7,100,000	7,000,000	100,000.00
Nyakeiri Secondary School	7,100,000	0	7,100,000	7,000,000	100,000.00
Nyasore Secondary School	500,000	0	500,000	0	500,000.00
Rioma Secondary School	500,000	0	500,000	0	500,000.00
Marani Girls Secondary School	0	7,500,000	7,500,000	7,350,000	150,000.00
Geturi Secondary School	0	300,000	300,000	300,000	0.00
Eramba Secondary School	0	300,000	300,000	300,000	0.00
Nyasore Secondary School	0	300,000	300,000	300,000	0.00
Kenyo Secondary School	0	300,000	300,000	300,000	0.00
Itibo Boys Secondary School	0	300,000	300,000	300,000	0.00
Nyankanda Secondary School	0	300,000	300,000	300,000	0.00
Nyansakia Secondary School	0	300,000	300,000	300,000	0.00
Mesaria Secondary School	0	300,000	300,000	300,000	0.00
Mosocho PAG Secondary School	0	300,000	300,000	300,000	0.00
Kiarenii Secondary School	0	300,000	300,000	300,000	0.00
Rioma Secondary School	0	300,000	300,000	300,000	0.00
Nyakome Secondary School	0	300,000	300,000	300,000	0.00
Sensi Secondary School	0	300,000	300,000	300,000	0.00
Metembe Secondary School	0	300,000	300,000	300,000	0.00

CONSTITUENCY

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

Nyakoora Secondary School	0	300,000	300,000	300,000	300,000	0.00
Nyakeiri Secondary School	0	300,000	300,000	300,000	300,000	0.00
Nyagesenda Secondary School	0	300,000	300,000	300,000	300,000	0.00
Masakwe Secondary School	0	300,000	300,000	300,000	300,000	0.00
Nyabworoba Secondary School	0	300,000	300,000	300,000	300,000	0.00
Manyansi D. O. K Secondary School	0	300,000	300,000	300,000	300,000	0.00
Motonto Secondary School	0	300,000	300,000	300,000	300,000	0.00
Gamba Secondary School	0	300,000	300,000	300,000	300,000	0.00
Mesaria Secondary School	0	300,000	300,000	300,000	300,000	0.00
Engoto sec School	0	300,000	300,000	300,000	300,000	0.00
Nyakoora Secondary School	0	7500000	7,500,000	7,500,000	7297500	202,500.00
Nyagesenda Secondary School	0	7500000	7,500,000	7,500,000	7297500	202,500.00
<i>Nyagesenda Secondary School</i>		<i>300,000.00</i>	<i>300,000</i>	<i>300,000</i>		<i>300,000.00</i>
<i>Nyakoora Secondary School</i>		<i>300,000.00</i>	<i>300,000</i>	<i>300,000</i>		<i>300,000.00</i>
<i>Eramba Secondary School</i>		<i>100,000.00</i>	<i>100,000</i>	<i>100,000</i>		<i>100,000.00</i>
<i>Nyasore Secondary School</i>		<i>100,000.00</i>	<i>100,000</i>	<i>100,000</i>		<i>100,000.00</i>
<i>Marani Secondary School</i>		<i>200,000.00</i>	<i>200,000</i>	<i>200,000</i>		<i>200,000.00</i>
<i>Ngenyi Girls Secondary School</i>		<i>100,000.00</i>	<i>100,000</i>	<i>100,000</i>		<i>100,000.00</i>
<i>Kenyoro Secondary School</i>		<i>100,000.00</i>	<i>100,000</i>	<i>100,000</i>		<i>100,000.00</i>
<i>Itibo Boys Secondary School</i>		<i>100,000.00</i>	<i>100,000</i>	<i>100,000</i>		<i>100,000.00</i>
<i>Nyakeyo Secondary School</i>		<i>200,000.00</i>	<i>200,000</i>	<i>200,000</i>		<i>200,000.00</i>
Gesieka A.P Post	400,000	0	400,000	400,000	0	400,000.00
Megogo Chief's Office	400,000	0	400,000	400,000	400000	0.00
Mwagichana Chief Office	400,000	0	400,000	400,000	0	400,000.00
Mwakibagendi Chief's Office	300,000	0	300,000	300,000	0	300,000.00
Mwakibagendi West Chief's Office	300,000	0	300,000	300,000	0	300,000.00
Mwamonari Chief's Office	200,000	0	200,000	200,000	0	200,000.00
Ngeny Chief's Office	450,000	0	450,000	450,000	0	450,000.00
Mwamonari Chief's Office	0	300,000	300,000	300,000	300,000	0.00

CONSTITUENCY

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

Mwagichana Chief Office	0	300,000	300,000	300,000	300,000	0.00
Mwakibagendi Chief's Office	0	300,000	300,000	300,000	300,000	0.00
Mwakibagendi WestChief's Office	0	300,000	300,000	300,000	300,000	0.00
Kiomooncha Chief's Office	0	300,000	300,000	300,000	300,000	0.00
Gesiaka A.P Post	0	400,000	€	400,000	400,000	0.00
Isecha D. O's Office	0	300,000	300,000	300,000	300,000	0.00
Ngeny Chief's Office	0	300,000	300,000	300,000	300,000	0.00
Sensi Chief's Office	0	300,000	300,000	300,000	300,000	0.00
Bumburia A.P line	500000	300,000	800,000	300,000	300,000	500,000.00
Kionganyo Chiefs Office	300000		300,000			300,000.00
Metembe Chief's Office	0	400,000	400,000	400,000	400,000	0.00
Megogo Chief's Office	0	400,000	400,000	400,000	400,000	0.00
kiobonyo A.P line	0	300,000	300,000	300,000	300,000	0.00
Ngenyi chief's office	0	400,000	400,000	400,000	400,000	0.00
Secondary Schools Bursary	15,500,000	2385500	17,885,500	17,861,913	17,861,913	23,587.00
Tertiary Institutions Bursary	11,760,162	944307	12,704,469	12,575,450	12,575,450	129,019.00
Constituency Sports Tournament	2,180,818	1574000	3,754,818	1574000	1574000	2,180,818.00
8.1 Environmental Projects		1,375,710	1,375,710	510,404	510,404	865,306.00
Marani Springs	545,219	343928	889,147	454563	454563	434,584.00
Kegogi Springs	545,219	343928	889,147	454563	454563	434,584.00
Sensi Springs	545,219	343928	889,147	454563	454563	434,584.00
Monyerero Springs	545,219	343928	889,147	454563	454563	434,584.00
Innovation Hub		4,677,027	4,677,027			4,677,027.00
9.1 Refurbishment of NG-CDF office	716,348	500,000	1,216,348	716,348	716,348	500,000.00
	109,040,876	71493143	180,534,019	127,624,289	127,624,289	52,909,730.00

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

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-KITUTU CHACHE NORTH 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.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KITUTU CHACHE NORTH CONSTITUENCY**
Reports and Financial Statements
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO. B005168	1	54,784,483.15	
AIE NO. B030260	2	10,000,000.00	
AIE NO. B030459	3	15,000,000.00	
AIE NO. B006405	3	6,000,000.00	
AIE NO. A0699144	4	11,000,000.00	
AIE NO. B042921	5	12,000,000.00	
AIE NO: A855883	1		5,500,000
AIE NO: A892923	2		37,905,172
TOTAL		108,784,483	43,405,172.00

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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

1. OTHER RECEIPTS

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

2. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,842,453	1,058,947.00
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity – paid	Xx	
- Accrued	Xx	
Other personnel payments		
Total	1,842,453	1,058,947.00

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

3. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,689,137	3,509,137
Utilities, supplies and services	1,750,000	1,750,000
Communication, supplies and services	300,000	300,000
Domestic travel and subsistence	50,000	50,000
Printing, advertising and information supplies & services	210,000	210,000
Rentals of produced assets	-	-
Training expenses	756,000	756,000
Hospitality supplies and services	100,000.00	100,000.00
Insurance costs	-	-
Specialized materials and services		
Office and general supplies and services	425,335.00	425,221.00
Other operating expenses	230,000.00	230,000.00
Routine maintenance – vehicles and other transport equipment	200,000.00	200,000.00
Routine maintenance – other assets		3,000,000.00
Total	7,910,493.00	10,530,359.00

1. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	20,500,000	2,120,000.00
Transfers to secondary schools (see attached list)	50,145,000	
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		
TOTAL	70,645,000	2,120,000.00

2. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	14,149,450	14,566,000.00
Bursary – tertiary institutions (see attached list)	17,749,800	8,179,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	5,104,975.00
Security projects (see attached list)	5,800,000	400,000.00
Sports projects (see attached list)	-	1,526,920.00
Environment projects (see attached list)	1,818,254	593,000.00
Emergency projects (see attached list)	6,992,490	5,246,697.00
Total	46,509,994	35,816,592.0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. ACQUISITION OF ASSETS

Non Financial Assets

Purchase of Buildings
Construction of Buildings
Refurbishment of Buildings
Purchase of Vehicles and Other Transport Equipment
Overhaul of Vehicles and Other Transport Equipment
Purchase of Household Furniture and Institutional Equipment
Purchase of Office Furniture and General Equipment
Purchase of ICT Equipment, Software and Other ICT Assets
Purchase of Specialised Plant, Equipment and Machinery
Rehabilitation and Renovation of Plant, Machinery and Equip.
Acquisition of Land
Acquisition of Intangible Assets

2018-2019

Kshs

2017-2018

Kshs

-
-
-
-
-
-
-
-
-
-
-
-

Total

716,348.00

4. OTHER PAYMENTS

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

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

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Co-operative Bank Account No. 01141423029200</i>	3,539,887.00	14,708,660.00
Total	3,539,887.00	14,708,660.00
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total	3,539,887.00	14,708,660.00
<i>[Provide cash count certificates for each]</i>		

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

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Name of Officer or Institution</i>	dd/mm/yy			00
<i>Total</i>				<u>00</u>

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	xx	xx
Supplier 2	xx	xx
Supplier 3	xx	xx
Total	<u>xx</u>	<u>xx</u>

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	xx	xx
Name 2	xx	xx
Name 3	xx	xx
Add as appropriate		
Total	<u>xx</u>	<u>xx</u>

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	14,708,659.95	20,829,385.00
Cash in hand		
Imprest		

Total

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	7,671,033	-
Cash in hand		-
Imprest		-
Total	7,671,033	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KITUTU CHACHE NORTH CONSTITUENCY**

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For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	xx	-
Construction of civil works	xx	-
Supply of goods	xx	-
Supply of services	xx	-
	xx	0

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	xx	-
Others (<i>specify</i>)	xx	-
	xx	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	349,241	368,870
Use of goods and services	979	79,333
Amounts due to other Government entities (see attached list)	36,755,688	49,500,688
Amounts due to other grants and other transfers (see attached list)	10,626,795	16,525,941
Acquisition of assets	5,177,027	5,177,027
Others (<i>specify</i>)	-	-
	60,580,761	71,493,143.

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	-	-
	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTU CHACHE NORTH CONSTITUENCY-
For the year ended June 30, 2019 (Kshs)

Reports and Financial Statements

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2019 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTU CHACHE NORTH CONSTITUENCY-
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For the year ended June 30, 2019 (Kshs)**

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTTU CHACHE NORTH CONSTITUENCY
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For the year ended June 30, 2019 (Kshs)

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		349,241		
Use of goods & services		979	289,487	
Amounts due to other Government entities				
Primary Schools		10,445,688	21,200,000	
Secondary Schools		26,310,000	28,300,688	
Sub-Total		36,755,688	49,500,688	
Amounts due to other grants and other transfers				
Sports				
Secondary Bursary		7700000	5,350,000	
Tertiary Bursary		5,925,826	3,000,000	
Sports		1,736,000	1,130,000	
Emergency			3,765,941	
Environment		1,736,000	2,080,000	
Security		1,200,000	1,200,000	
Sub-Total		18,297,828	16,525,941	
Acquisition of assets				
CIB Centres		5,177,027	5,177,027	
Sub-Total		5,177,027	5,177,027	
Grand Total		60,580,761	71,493,143	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTU CHACHE NORTH CONSTITUENCY-
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For the year ended June 30, 2019 (Kshs)**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	15,100,000.00			15,100,000.00
Transport equipment	6,150,000.00	-	-	6,150,000.00
Office equipment, furniture and fittings	3,293,130.00	-	-	3,293,130.00
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	24,543,130.00	-	-	24,543,130.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTU
CHACHE NORTH CONSTITUENCY-
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)**

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.Cash and cash equivalent	Bank balance as at 30 th June 2017 amounted Kshs.20,829, 385.50 as at 30 th June 2017 However, a review of bank reconciliation statements reflects a cash book balance of Kshs.15,783,015.95 leading to un reconciled difference of Kshs. 5,046,369.55. Further, the reconciliation statement includes several unrepresented stale cheques amounting to Kshs.2,129,499 that were issued in the financial year under review and prior years that had not been reversed in the cashbook.	<i>The Cash Book balance at the end of the 2016/2017 financial year was Ksh. Kshs.20,829,385.50 as reported in the Financial Statements, this is supported by both Cash Book and June 2017 Bank Reconciliation Statement. We noted that Bank Reconciliation initially submitted was erroneous. We hereby forward the correct Bank Reconciliation as at 30th June 2017. On the issue of unrepresented cheques, we would like to state that most of them relate to bursary issued to various institution but had</i>	Fund Manager and Accountant	Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTU
CHACHE NORTH CONSTITUENCY-
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)**

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)
		<p><i>not been presented, since these cheques are now stale the committee has directed the Sub County Accountant to reverse the cheques for new allocation and payments. The committee has made a minute resolution to reverse all stale cheques immediately.</i></p>			
<p>2.Payment Not Adequately Supported</p>	<p>Included in the use of goods and services balance of Ksh.8,608, 829 is amount of Kshs. 1500,000 other committee allowances out of which Kshs.940,000 was spent in various activities which were not adequately supported by necessary reports</p>	<p><i>The management usually keeps all reports and minutes in files at their respective file in office. Bulky reports these are in most cases not attached to the voucher but reference is made to the respective files kept in which they are kept. The respective minutes were delivered to auditor for verification</i></p>	<p>Fund Account Manager</p>	<p>Resolved</p>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KI TUTU
CHACHE NORTH CONSTITUENCY-
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs)**

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)
3.Project Expenditure Returns	The Constituency Development Committee disbursed a total of Kshs.44, 229, 312 being transfers to other Government units in the year under review. However disbursement totaling Kshs.1, 300, 000 to two primary schools and a secondary school did not agree with schedules submitted for audit review totaling Kshs,923,770.The resultant variance of Kshs.376,230 has not been reconciled or explained.	<i>We are following up with the schools to account for Kshs.376, 230 and since head teachers are currently in Mombasa for the annual (Kenya Primary Schools Heads Association) KEPSHA meeting they have now promised to provide the documents once they arrive. Once we receive the documents we will avail them to your office.</i>	Fund Account Manager	Resolved	

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○