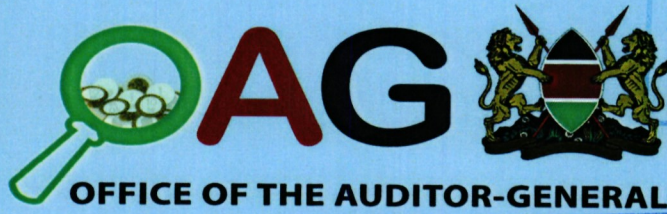


REPUBLIC OF KENYA



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THE NATIONAL ASSEMBLY  
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DATE: 23 FEB 2022

DAY:

Wed.

**REPORT**

TABLED  
BY:

The Majority Whip  
Hon. E. Wangwe, MP.

CLERK-AT  
THE-TABLE:

Benson. Inzoga.

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIMININI CONSTITUENCY  
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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

### **Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	<b>Beatrice Bowen</b>
2.	Sub-County Accountant	<b>Eliud Chirchir</b>
3.	Chairman NGCDFC	<b>John Siboe</b>
4.	Member NGCDFC	<b>Mercyline Wanyama</b>
5.	Member NGCDFC	<b>Ruth Juma</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 1633-30200  
Kiminini NGCDF Office  
Kitale, KENYA

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**(f) NGCDF Kiminini Constituency Contacts**

Telephone: (254) 720200297  
E-mail: [cdfkiminini@ngcdf.go.ke](mailto:cdfkiminini@ngcdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) NGCDF KIMININI Constituency Bankers**

Coop Bank Ltd  
Kitale

**(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

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

It is my pleasure to present to you the annual report and financial statement for the year ended June 30, 2020. During the year under review, the entity was allocated Kshs 137,367,724.14 which represents a 14% increase in allocation from the previous year. Our performance is generally impressive and we have been able to offer more services to our constituents.

However, the NG-CDF Board did not release all the funds within the financial year hence delayed the implementation of some projects and COVID 19 were but a few of some challenges experienced. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure where close to 60% of the funds were allocated to these initiatives.

Overall utilization of funds stood at 68.7% as compared to 55.5% in the year 2018/19. This was an increase compared to 2018/19 year.

With my team our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities.

We look forward to better performance in the next financial year 2020/2021

Sign.....

**John Makokha Siboe.**

**CHAIRMAN NGCDF COMMITTEE**

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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S  
PREDETRMINED OBJECTIVES**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-Kiminini Constituency's 2018-2022 plan are to:

- a) Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
- b) Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
- c) Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
- d) Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
- e) Promoting performance management and smooth running of NGCDF office
- f) Catering for any unforeseen occurrences in the constituency through emergency support.

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education Accessibility	To Improve access, affordability and availability of quality education	• Adequate and conducive environment in terms of classrooms,	- number of usable physical infrastructure build in primary,	- In FY 19/20 - Number of classrooms rehabilitated to standard 19

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Constituency Program	Objective	Outcome	Indicator	Performance
	to all school going children.	<p>library, laboratories, dormitories, halls to be used outcomes.</p> <ul style="list-style-type: none"> <li>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</li> </ul>	<p>secondary, and tertiary institutions</p> <ul style="list-style-type: none"> <li>number of bursary beneficiaries at all levels</li> </ul>	<ul style="list-style-type: none"> <li>Number of new classrooms constructed in both primary and secondary schools 8</li> <li>Number of schools with improved/rehabilitated fence 2- 2 schools had their fences improved/rehabilitated</li> <li>Purchased land for 1 primary school.</li> </ul>
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	<ul style="list-style-type: none"> <li>Number of chief, ACC, DCC, assistant chief offices constructed.</li> <li>Number of police posts, stations constructed or rehabilitated</li> </ul>	

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<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Environment	To promote environment sustainability in the constituency		Number of trees planted Number of Biogas( green environment ) projects	
Sports	To harness talent and empower youth	Active participation of youth in sports and advocacy activities	Number of sporting field rehabilitated Number of sporting tournaments held	1 sporting field rehabilitated
Disaster Management	To cater for any unforeseen occurrences in the constituency			
Intuitionnal strengthening	To promote performance of management and smooth running of NGCDF operations	<ul style="list-style-type: none"> <li>- Quality of work from motivated staff</li> <li>- Effective and active NGCDF Committee and harmonised governance body</li> <li>- Reflective and dynamic committee and staff able to adjust to changing operational circumstances.</li> </ul>	<ul style="list-style-type: none"> <li>- Work plans, reports, accountabilities,</li> <li>- Board minutes, resolutions, evaluation report</li> </ul>	<ul style="list-style-type: none"> <li>- 9 staff employed.</li> <li>- File of all management resolutions well kept.</li> <li>- All reports due to the board submitted within the given timelines.</li> </ul>

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Constituency Program	Objective	Outcome	Indicator	Performance
Tracking of results	To improve on tracking of implementation of NGCDF projects	<ul style="list-style-type: none"> <li>• Strengths and Weaknesses in project implementation identified and addressed</li> <li>• Audit report, enhance and improved standards in financial management</li> </ul>	<ul style="list-style-type: none"> <li>• Reports, Success and case stories</li> <li>• Audit report, Financial report</li> </ul>	<ul style="list-style-type: none"> <li>• Quarterly and annual reports submitted with the timelines</li> <li>• Audit reports responded to and advice on the same adhered to.</li> </ul>

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – Kiminini Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It’s what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

**1. Sustainability strategy and profile –**

Sustainability means balancing economic, social and environmental factors. It is concerned with how we can manage resources to ensure future generations have the same opportunities that we enjoy today. Sustainability is therefore everyone’s business. When our community, environment and economy are more sustainably managed, Kiminini will be an even better place to live.

Sustainability is most often defined as meeting the needs of the present without compromising the ability of future generations to meet theirs. It has three main pillars: economic, environmental, and social. These three pillars are informally referred to as people, planet and profits.

## **2. Environmental performance**

Kiminini NGCDF works to generate benefits for its stakeholders and those participating or collaborating in its activities. Its conduct is governed by sustainability criteria and the desire to serve society, as Kiminini NGCDF recognizes its role in society's development and progress.

All Kiminini NGCDF employees involved in management at any level contribute to sustainability through their firm commitment to pollution prevention, environmental conservation and the preservation of biodiversity, the promotion of energy efficiency and climate change management, which is formalized through this Environmental Policy.

Kiminini NGCDF's leadership aspirations and its global commitment influence, as in other Group activities, environmental actions, an area in which Kiminini NGCDF also aims to be a benchmark.

Kiminini NGCDF's environmental commitment is based on two fundamental pillars: integrating the environment into the business, developing environmental management initiatives and promoting environmental responsibility in the organization.

### **Integrating the environment into the projects**

- Integration of environmental criteria: in the risk analysis and decision-making processes projects and in other processes that may have impacts related to the environment, energy and/or climate change.
- Development of products and services that contribute to the improvement of environmental risk management, sustainable energy consumption and the reduction of greenhouse gas emissions.

### **Environmental management**

- Compliance with the applicable legislation in force, as well as other voluntary commitments, and adoption of measures for continuous improvement through the development of an Integrated Environmental, Energy and Climate Change Management System. This system will set periodic objectives whose fulfillment can be verified by performing audits, and will include the necessary information and resources to achieve its annual objectives and goals.
- Rational use of resources in order to reduce its carbon footprint, by controlling its resources so as to minimize the consumption of water, paper and energy, reduce waste generation and

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encourage recycling, through the implementation of best environmental, energy and eco-efficient practices, as well as promoting the use of renewable energy and offsetting greenhouse gases emissions.

**Promoting environmental responsibility in the company**

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

This Policy is mandatory throughout the Kiminini NGCDF staff. It will be provided to all individuals working for or representing Kiminini NGCDF, and is also publicly available.

The NGCDFC is the body responsible for promoting the development and implementation of this Policy, as well as ensuring compliance, dissemination and periodic revision

Our practices include but not limited to:

- **Partnering with stakeholders:** Invest the time in training employees and constituents on the importance of sustaining the environment and share what the organization is doing to help conserve resources: this is done in coordination with the Min of environment by mounting posters on environment conservation with the office premises.
  
- **Water and electricity conservation:** Conserving our water is something we can all participate in by reducing the opportunities for wasting this valuable resource. We ensure that all our projects have water harvesting component, encourage use green energy in schools through

provision of funds to fund biogas or solar energy, use of energy saving bulbs within our projects and ensure project have photosensitive switches to reduce use of electricity

- **Purchase Only Energy Efficient Products:** Look for energy-efficient electronic products and use environmentally friendly settings on office equipment. Choose computer, electronic, and IT acquisition products that are EPEAT registered to ensure the highest levels of efficiency.
- **Environment Protection and Conservation:** ensure all project have environment protection components, planting of trees during project handovers, installation of silt traps during road construction or field rehabilitations, installation of gabions and culverts, landscaping of projects.

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

### **3. Employee welfare**

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

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**4. Market place practices-**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the 10 grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organization ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

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

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Kiminini NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

**5. Community Engagements-**

**Public Participation in Project Identification and Implementation and Monitoring**

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDF shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Kiminini NG CDF recognises effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool.

**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings

Public Awareness and Sensitisation Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty

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- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.

Promote awareness creation on constitution and devolved governance system in Kenya

**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-Kiminini Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kiminini Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kiminini 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-Kiminini 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

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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-Kiminini Constituency financial statements were approved and signed by the Accounting Officer on 1-9 2020.



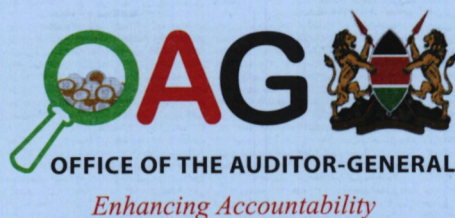
**Fund Account Manager  
Name: Beatrice Bowen**



**Sub-County Accountant  
Name: Eliud K. Chirchir  
ICPAK Member Number:**

*02799*

# REPUBLIC OF KENYA



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

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

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kiminini Constituency set out on pages 1 to 32, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statements of receipts and payments, statement of cash flows and a summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kiminini Constituency as at 30 June, 2020, 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

##### 1.0 Inaccuracies in the Financial Statements

##### 1.1 Variance Between the Financial Statement and the Trial Balance

The statement of receipts and payments and the statement of cash flow for the year ended 30 June, 2020, reflects use of goods and service expenditure of Kshs.12,298,416, while the trial balance reflects a figure of Kshs.12,249,396 resulting in un-explained variance of Kshs.49,020.

##### 1.2 Inaccuracy of Cash and Cash Equivalents Balance

The statement of assets and liabilities as at 30 June, 2020 reflects bank balance of Kshs.30,474,232. However, the respective bank reconciliation statement for the month of June, 2020, reflects un-presented cheques totalling Kshs.2,323,801 which includes cheques totalling Kshs.737,167 that had gone stale and had not been

reversed in the cash book as at the time of audit and no explanation was provided for failure to reverse the stale cheques back to cashbook.

In the circumstances, it was not possible to ascertain accuracy and completeness of the cash and cash equivalents balance reflected in the financial statements.

## **2.0 Unsupported Purchase of Land by Meso Secondary School**

The statement of receipts and payments for the year ended 30 June, 2020 reflects transfer to other government entities of Kshs.78,530,000. Included in this balance is Kshs.1,300,000 disbursed to Meso Secondary Project Management Committee (PMC) vide voucher number 3, cheque no. 5574 of 18 July, 2019 towards purchase of one acre of land. Although, a survey and valuation report for the parcel of land purchased was availed, key documents including a land search report and the title deed were not provided for audit review.

In the circumstances, it was not possible to confirm that the land is registered in the name of the school.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kiminini 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 are no key audit matters to report in the year under review.

### **Other Matter**

#### **1. Unsupported Project Management Committee (PMC) Account Balances**

Note 10.2 to the financial statements and as detailed under Annex 3 reflects Project Management Committee (PMC) account balances totalling Kshs.9,596,560 as at 30 June, 2020, relating to seventeen (17) PMC bank accounts. However, the bank reconciliation statements together with the certificate of bank balances as at 30 June, 2020 for Chris Wamalwa Primary School, Milele School, St. Andrew Girls, Namanda Secondary and Simatwet Secondary Schools were not availed for review.

#### **2. Unresolved Prior Year Audit Issues**

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the issues. Further, some of the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

### **3. Budget Performance**

#### **3.1 Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.216,615,405 and Kshs.147,247,681 respectively resulting to an under-funding of Kshs.69,367,724 or 32% of the budget. Similarly, the Fund had an approved expenditure budget of Kshs.216,615,405 against an actual expenditure of Kshs.116,773,449 resulting in an under expenditure of Kshs.99,841,956 or 46% of the budget.

Under funding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.

### **4. Project Implementation Status**

The Fund did not have the updated project implementation status and therefore, it was not possible to assess the correct position on the project status.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Poor Workmanship on Classroom Project at AIC Kapkoi Sisal Secondary**

The fund disbursed a total of Kshs.1,200,000 to AIC Kapkoi Sisal Secondary School Project Management Committee vide payment voucher number 72 and cheque number 6050 towards the construction of two classrooms. A contract was signed on 12 February, 2020 between AIC Kapkoi Secondary and a contractor. A total of Kshs.1,183,116 was paid to the contractor by the school's PMC through payment vouchers Nos. 01 and 02 of Kshs.735,206 and Kshs.447,910 respectively. However, a site visit procedure conducted in February, 2021 revealed the following anomalies;

- The floor had several cracks an indication of poor workmanship done by the contractor.
- The contractor used 30-gauge pre-painted iron sheets instead of 28-gauge as specified in the BQ.

In the circumstance, the residents of Kiminini have not received value for the money spent on the project.

#### **2. Delay in Completion of Dormitory Project at St. Anthony's Boys High School**

Included in other grants and other payments of Kshs.24,101,873 is an amount of Kshs.1,100,000 disbursed to St. Anthony's Boys high school for the construction of a

dormitory. The contract for the project was awarded to a local firm on 23 October, 2019 at a contract sum of Kshs.2,000,000 for a contract period of 12 weeks. Examination of records provided revealed that an amount of Kshs.1,774,180 was paid to the contractor during the year under review. However, an audit inspection, carried out in February, 2021 revealed that although the substructure, walling, roofing had been done, the project was incomplete as screeding of the floor, glazing and painting works had not been done. Further, the contractor was not on site and the contract period had expired.

In the circumstances, the benefits in the utilization of the project has been delayed, and therefore, the value for the money spent may not have been realized.

### **3. Purchase of Sports Equipment**

Included in the other grants and other payments figure of Kshs.24,101,873 reflected in the statement of receipts and payments is sports projects payment of Kshs.1,003,873 which includes an expenditure of Kshs.100,000 incurred in the procurement of sports equipment by Hill Secondary School. However, receipts, inspection and acceptance certificates, local purchase orders and delivery notes were not provided for audit verification.

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 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 such 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.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services and 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.

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 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 cease 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

03 February, 2022

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	123,040,876	108,784,483
<b>TOTAL RECEIPTS</b>		<b>123,040,876</b>	<b>108,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	2	1,843,160	2,010,720
Use of goods and services	3	12,298,416	6,981,122
Transfers to Other Government Units	4	78,530,000	64,600,000
Other grants and transfers	5	24,101,873	27,334,180
Acquisition of Assets	6	-	765,440
Other Payments	7	-	<u>3,276,000</u>
<b>TOTAL PAYMENTS</b>		<b>116,773,449</b>	<b>104,967,462</b>
<b>SURPLUS/(DEFICIT)</b>		<b>6,267,427</b>	<b><u>3,817,021</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 1-9 2020 and signed by:



**Fund Account Manager**  
Name: Beatrice Bowen




**Sub-County Accountant**  
Name: Eliud K. Chirchir  
ICPAK Member Number: 12794


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KIMININI CONSTITUENCY**  
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**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	8A	30,474,232	24,206,805
		-	-
<b>Total Cash and Cash Equivalents</b>			
<b>TOTAL FINANCIAL ASSETS</b>		<b>30,474,232</b>	<b>24,206,805</b>
<b>FINANCIAL LIABILITIES</b>			
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>30,474,232</b>	<b>24,206,805</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd.</b>	<b>9</b>	24,206,805	20,389,784
Surplus/Deficit for the year		6,267,427	3,817,021
<b>NET FINANCIAL POSITION</b>		<b>30,474,232</b>	<b>24,206,805</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 19 2020 and signed by:

  
**Fund Account Manager**  
**Name: Beatrice Bowen**

  
**Sub-County Accountant**  
**Name: Eliud K. Chirchir**  
**ICPAK Member Number: 12796**

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

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**IX. STATEMENT OF CASHFLOW**

		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,040,876	108,784,483
<b>Total receipts</b>		<b>123,040,876</b>	<b>108,784,483.15</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	2	1,843,160	2,010,720
Use of goods and services	3	12,298,416	6,981,122
Transfers to Other Government Units	4	78,530,000	64,600,000
Other grants and transfers	5	24,101,873	27,334,180
Other Payments	7	-	3,276,000
<b>Total payments</b>		<b>116,724,429</b>	<b>104,202,022</b>
<b>Total Receipts Less Total Payments</b>		<b>6,267,427</b>	<b>4,582,461</b>
<b>Adjusted for:</b>			
<b>Net cash flow from operating activities</b>		<b>6,267,427</b>	<b>4,582,461</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	-	765,440
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(765,440)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>6,267,427</b>	<b>3,817,021</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>9</b>	24,206,805	20,389,784
<b>Cash and cash equivalent at END of the year</b>		<b>30,474,232</b>	<b>24,206,805</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 1-9 2020 and signed by:

  
**Fund Account Manager**  
**Name: Beatrice Bowen**

  
**Sub-County Accountant**  
**Name: Eliud K. Chirchir**  
**ICPAK Member Number: 12794**

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

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**X. 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 Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	79,247,681	216,615,405	147,247,681	69,367,724	68%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts (AIA)	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>79,247,681</b>	<b>216,615,405</b>	<b>147,247,681</b>	<b>69,594,591</b>	<b>68%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,249,840	1,037,630	3,287,470	1,843,160	1,444,310	56.1%
Use of goods and services	10,113,255	2,425,648	12,538,903	12,298,416	240,487	98.1%
Transfers to Other Government Units	79,160,000	43,450,000	122,610,000	78,530,000	44,080,000	64.0%
Other grants and transfers	45,844,629	31,765,667	77,610,296	24,101,873	53,508,423	31.1%
Acquisition of Assets	-	544,736	544,736	-	544,736	0.0%
Other Payments	-	24,000	24,000	-	24,000	0.0%
Unallocated funds	-	-	-	-	-	-
<b>TOTALS</b>	<b>137,367,724</b>	<b>79,247,681</b>	<b>216,615,405</b>	<b>116,773,449</b>	<b>99,841,956</b>	<b>53.9%</b>

(a) All revenues relate to allocation from the NGCDF Board. The utilization of receipts stands at 68% because the NGCDFB has only released kshs 68,000,000 which represents 49% of the allocation for the year 2019/2020 and 55,040,876 in respect of 2018/2019 financial year.

The NGCDF-Kiminini Constituency financial statements were approved on 1-9-2020 and signed by:



**Fund Account Manager**  
**Name: Beatrice Bowen**



**Sub-County Accountant**  
**Name: Eliud K. Chirchir**  
ICPAK Member Number: 12799

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
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**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	2019-2020
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>PROJECT NAME</b>	<b>AMOUNT ALLOCATED</b>				
<b>ADMINISTRATION AND RECURRENT</b>					
Employee Salaries	2,000,000.00	1,037,630.00	3,037,630.00	1,843,160.00	1,194,470.00
Goods and Services	2,900,000.00	1,425,648.00	4,325,648.00	4,036,141.00	289,507.00
NSSF	181,440.00	-	181,440.00		181,440.00
NHIF	68,400.00	-	68,400.00		68,400.00
Committee Expenses	3,092,223.45	-	3,092,223.45	3,092,223.45	0.00
					0.00
<b>MONITORING AND EVALUATION</b>					
Goods and Services	1,300,000.00		1,300,000.00	1,300,000.00	0.00
Committee Expenses	1,421,031.72	100000	2,421,031.72	2,421,031.72	0.00
CDFC PMC Capacity Building	1,400,000.00		1,400,000.00	1,400,000.00	0.00
Emergency	7,198,241.38	2,865,667.00	9,463,908.38	4,883,000.00	4,580,908.38
Bursary - Secondary Schools	19,341,931.00	14,300,000.00	33,641,931.00	6,863,000.00	26,778,931.00
Bursary - Tertiary Institutions	15,000,000.00	13,000,000.00	28,000,000.00	8,852,000.00	19,148,000.00
Sports			2,524,173.59	1,003,873.00	1,520,300.59

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
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Environment	2,524,173.59	300,000.00	900,000.00	900,000.00	0.00
	600,000.00				0.00
<b>PROJECT NAME</b>	<b>AMOUNT ALLOCATED</b>				
<b>PRIMARY SCHOOL PROJECTS</b>					
Mitoto primary school	800,000.00	800,000.00	800,000.00	800,000.00	0.00
Sikhendu Primary	300,000.00	300,000.00	300,000.00	300,000.00	0.00
Shimo la Tewa Primary	700,000.00	700,000.00	700,000.00	700,000.00	0.00
Milimani Primary School	500,000.00	500,000.00	500,000.00	500,000.00	0.00
Mosoriot Primary	500,000.00	500,000.00	500,000.00	500,000.00	0.00
Mucharage Primary	800,000.00	800,000.00	800,000.00	800,000.00	0.00
Chris Wamalwa Primary	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Big Tree Primary	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Kikwameti Primary	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
Mbao Farm Primary	600,000.00	600,000.00	600,000.00	600,000.00	0.00
Sirende Primary	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Muungano Primary	500,000.00	500,000.00	500,000.00	500,000.00	0.00
Waitaluk Pirmary	600,000.00	600,000.00	600,000.00	600,000.00	0.00
Mabonde Primary	100,000.00	100,000.00	100,000.00	100,000.00	0.00
Hill School Primary	300,000.00	300,000.00	300,000.00	300,000.00	0.00
Milimani Primary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Wehoya Primary	500,000.00	500,000.00	500,000.00	500,000.00	0.00
Namgoi Primary	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Nora Musundi Primary	200,000.00	200,000.00	200,000.00	200,000.00	0.00
Kabuyefwe Primary	500,000.00	500,000.00	500,000.00	500,000.00	0.00
Hill School Primary	600,000.00	600,000.00	600,000.00	600,000.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
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Mukuyuni Primary school		500,000.00	500,000.00	500,000.00	500,000.00	0.00
Nabunga primary school		500,000.00	500,000.00	500,000.00	500,000.00	0.00
Nyabomo primary school		800,000.00	800,000.00	800,000.00	800,000.00	0.00
Nabiswa Primary School		100,000.00	100,000.00	100,000.00	100,000.00	0.00
Shimo la Tewa Primary		800,000.00	800,000.00	800,000.00	800,000.00	0.00
Kibagenge primary school	800,000.00	-	<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	
Aic Lolkeringet primary School	1,200,000.00	-	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Birunda Primary	1,200,000.00	-	1,200,000.00	0.00	1,200,000.00	
Chalicha Primary	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	
Chris wamalwa primary	700,000.00	-	700,000.00	0.00	700,000.00	
Ingavi primary	1,200,000.00	-	1,200,000.00	0.00	1,200,000.00	
Kibagenge primary	1,200,000.00	-	1,200,000.00	1,200,000.00	0.00	
Kiminini primary	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	
Kirenga Primary	600,000.00	-	600,000.00	0.00	600,000.00	
Konoin Primary	220,000.00	-	220,000.00	220,000.00	0.00	
Mbao Farm Primary	3,200,000.00	-	3,200,000.00	0.00	3,200,000.00	
Mitoni Mitatu Primary	100,000.00	-	100,000.00	0.00	100,000.00	
Naisambu Primary	1,200,000.00	-	1,200,000.00	0.00	1,200,000.00	
Sikhendu Primary	600,000.00	-	600,000.00	0.00	600,000.00	
Sirende Primary	600,000.00	-	600,000.00	0.00	600,000.00	
Wekhonye Primary	600,000.00	-	600,000.00	0.00	600,000.00	
Weyeta primary	600,000.00	-	600,000.00	0.00	600,000.00	
	1					
<b>SECONDARY SCHOOL PROJECTS</b>						
Meso Secondary		1,300,000.00	1,300,000.00	1,300,000.00	0.00	
Aic Lolkeringet Secondary school		600,000.00	600,000.00	600,000.00	0.00	
Birunda Secondary School		400,000.00	400,000.00	400,000.00	0.00	
Nyasi Secondary		1,100,000.00	1,100,000.00	1,100,000.00	0.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
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Aic Naisambu Girls	750,000.00	750,000.00	750,000.00	750,000.00	0.00
Mainek Toro Secondary	700,000.00	700,000.00	700,000.00	700,000.00	0.00
Mucharage Secondary	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
St Johns Nyamira Secondary	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
Aic Kapkoi Sisal Secondary	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Mufutu Secondary	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
St Teresa's Sikhendu Secondary	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Machungwa Secondary	600,000.00	600,000.00	600,000.00	600,000.00	0.00
St James Mabonde Secondary	700,000.00	700,000.00	700,000.00	700,000.00	0.00
St Teresa' s Boys Secondary	600,000.00	600,000.00	600,000.00	600,000.00	0.00
St Josephs Kibagenge Secondary	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Kabuyefwe Girls Secondary	800,000.00	800,000.00	800,000.00	800,000.00	0.00
Imani Secondary	600,000.00	600,000.00	600,000.00	600,000.00	0.00
Hill Secondary School	800,000.00	800,000.00	800,000.00	800,000.00	0.00
Muungano Secondary school	200,000.00	200,000.00	200,000.00	200,000.00	0.00
Simatwet Secondary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
St Josephs Kibagenge Secondary	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
Nabunga secondary school	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
Kibagenge sec school	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Hill Secondary School	800,000.00	800,000.00	800,000.00	800,000.00	0.00
Muungano Secondary school	300,000.00	300,000.00	300,000.00	300,000.00	0.00
Hill Secondary School	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
Muungano Secondary school	600,000.00	600,000.00	600,000.00	600,000.00	0.00
Ack Emmanuel Secondary school Wehoya	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Aic Kapkoi Sisal Secondary school	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Aic Kaptien Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Aic Konoin Secondary School	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00

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Aic Lolkeringet Secondary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
Aic Mokoiywet Secondary school	740,000.00	740,000.00	740,000.00	740,000.00	740,000.00
Birunda Secondary School	900,000.00	900,000.00	900,000.00	900,000.00	0.00
Friends Secondary School Sirende	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Kabuyefwe Girls Secondary School	6,500,000.00	6,500,000.00	6,500,000.00	6,480,000.00	20,000.00
Kiungani Secondary School	6,500,000.00	6,500,000.00	6,500,000.00	6,000,000.00	500,000.00
Machungwa Secondary School	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
Michael Memorial Secondary School	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
Milele Secondary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Misemwa Secondary School	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Mitoto Secondary School	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
Mufutu Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Muungano Secondary School	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
Namanda Secondary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Nyabomo Secondary School	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
Nyasi Secondary School	500,000.00	500,000.00	500,000.00	500,000.00	0.00
SA Hilario Hillario Secondary School	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
SA Hilario Hillario Secondary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Simatwet Secondary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
St Thomas Aquinas Namgoi Secondary	300,000.00	300,000.00	300,000.00	300,000.00	0.00
St Andrews Girls High School Baraton	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
St Andrews Girls High School Baraton	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00
St Francis Mitoni Mitatu Secondary	1,100,000.00	1,100,000.00	-	1,100,000.00	1,100,000.00
St Francis Mitoni Mitatu Secondary	6,500,000.00	6,500,000.00	-	6,500,000.00	6,500,000.00
St James Secondary School Amagoro	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00
St John's Secondary School Sirende	6,500,000.00	6,500,000.00	-	6,500,000.00	20,000.00
St Raphael Big Tree Secondary School	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00
St Teresas Girls Secondary School Bikeke	900,000.00	900,000.00	-	900,000.00	900,000.00

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St. Vincent Secondary School Kiminini	1,100,000.00	-	1,100,000.00	1,100,000.00	0.00
<b>SECURITY STRUCTURES</b>					
Milimani chiefs office	400,000.00	-	400,000.00		400,000.00
Mucharage Administration police camp	200,000.00	-	200,000.00		200,000.00
Sirende police post	600,000.00	-	600,000.00		600,000.00
Bikeke AP camp		400,000.00	400,000.00	400,000.00	0.00
Weonia chiefs office		100,000.00	100,000.00	100,000.00	0.00
Sikhendu police post		200,000.00	200,000.00	200,000.00	0.00
Baraton Ap Camp		400,000.00	400,000.00	400,000.00	0.00
Baraton Ap Camp		200,000.00	200,000.00	200,000.00	0.00
Waitaluk Chiefs Office		100,000.00	100,000.00	100,000.00	0.00
Naisambu Chiefs Office		200,000.00	200,000.00	200,000.00	0.00
	<b>137,367,724</b>	<b>79,247,681</b>	<b>216,615,405</b>	<b>116,773,449</b>	<b>99,841,956</b>

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-KIMININI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

#### **Tax Receipts**

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

#### **Transfers from the Exchequer**

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2019-2020</b>	<b>2018-2019</b>
		<b>Kshs</b>	<b>Kshs</b>
NGCDF Board			
B005364	1		54,784,483.15
B006389	2		6,000,000.00
B030445	3		12,000,000.00
B047012	4		13,000,000.00
B042771	5		13,000,000.00
B030255	6		10,000,000.00
	7		-
B047202	1	55,040,875.50	-
B041478	2	4,000,000.00	-
B041478	3	20,000,000.00	-
B047927	4	6,000,000.00	-
B049317	5	15,000,000.00	-
B104342	6	23,000,000.00	-
		<b>123,040,875.50</b>	<b>108,784,483.15</b>
<b>TOTAL</b>			

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**2. COMPENSATION OF EMPLOYEES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Description</b>		
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of temporary employees	1,843,160.00	2,010,720.00
<b>TOTAL</b>	<b>1,843,160.00</b>	<b>2,010,720.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. USE OF GOODS AND SERVICES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	48,010	-
Office rent	211,500	-
Training expenses	950,000	-
Committee allowance	9,847,886	6,981,122
Office and general supplies and services	956,020	-
Fuel, oil & lubricants	285,000	-
<b>Total</b>	<b>12,298,416</b>	<b>6,981,122</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools (see attached list)	24,320,000.00	33,300,000.00
Transfers to secondary schools (see attached list)	54,210,000.00	31,300,000.00
<b>TOTAL</b>	<b>78,530,000.00</b>	<b>64,600,000.00</b>

**5. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	6,863,000.00	20,027,185.00
Bursary – tertiary institutions (see attached list)	8,852,000.00	-
Security projects (see attached list)	1,600,000.00	3,250,000.00
Sports projects (see attached list)	1,003,873.00	2,769,995.00
Environment projects (see attached list)	900,000.00	260,000.00
Emergency projects (see attached list)	4,883,000.00	3,520,000.00
<b>Total</b>	<b>24,101,873.00</b>	<b>27,334,180.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. ACQUISITION OF ASSETS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of ICT Equipment, Software and Other ICT Assets	-	78,000.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	687,440.00
<b>Total</b>	<b>-</b>	<b>765,440.00</b>

**7. OTHER PAYMENTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	3,276,000.00
	<b>-</b>	<b>3,276,000.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
COOPERATIVE BANK OF KENYA, KITALE BRANCH. A/C NO 01141599005900	30,474,232.85	24,206,805.35
<b>Total</b>	<b>30,474,232.85</b>	<b>24,206,805.35</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9. BALANCES BROUGHT FORWARD**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	<b>24,206,805.35</b>	<b>20,389,784.00</b>
<b>Total</b>	<b>24,206,805.35</b>	<b>20,389,784.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. OTHER IMPORTANT DISCLOSURES**

**10.1: UNUTILIZED FUND (See Annex 1)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,444,310.00	1,037,630.00
Use of goods and services	240,487	2,425,648.00
Amounts due to other Government entities (see attached list)	44,080,000.00	43,450,000.00
Amounts due to other grants and other transfers (see attached list)	53,508,423.57	31,765,667.00
Acquisition of assets	544,736.00	544,736.00
Others ( <i>specify</i> )	24,000.00	24,000.00
Unallocated funds	-	-
	<b>99,841,956.74</b>	<b>79,247,681.00</b>

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

**10.2 PMC account balances (See Annex 3)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	<b>9,596,560.12</b>	



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
Weyeta primary		600,000.00		
Birunda Primary		1,200,000.00		
Chris wamalwa primary		700,000.00		
Ingavi primary		1,200,000.00		
	<b>Sub-Total</b>	<b>13,700,000.00</b>		
<b>SECONDARY SCHOOL</b>		<b>Outstanding Balance 2019/20</b>	<b>PRIMARY SCHOOL</b>	
Ack Emmanuel Secondary school Wehoya		1,000,000.00		
Aic Kapkoi Sisal Secondary school		1,000,000.00		
Aic Konoin Secondary School		1,100,000.00		
Aic Lolkeringet Secondary School		1,200,000.00		
Aic Mokoiywet Secondary school		740,000.00		
Kabuyefwe Girls Secondary School		20,000.00		
Kiungani Secondary School		500,000.00		
Machungwa Secondary School		1,300,000.00		
Misemwa Secondary School		300,000.00		
Mitoto Secondary School		600,000.00		
Mufutu Secondary School		1,000,000.00		
Muongano Secondary School		1,100,000.00		
Nyabomo Secondary School		1,300,000.00		
SA Hilario Hillario Secondary School		6,500,000.00		
Simatwet Secondary School		1,200,000.00		
St James Secondary School Amagoro		1,100,000.00		
St John's Secondary School Sirende		6,500,000.00		
St Raphael Big Tree Secondary School		1,000,000.00		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
St Teresas Girls Secondary School Bikeke		20,000.00		
St. Vincent Secondary School Kiminini		1,000,000.00		
Nabunga secondary school			1,800,000.00	
Kibagenge sec school			1,200,000.00	
Hill Secondary School			800,000.00	
Muongano Secondary school			300,000.00	
<b>Sub-Total</b>		<b>28,480,000.00</b>	<b>4,100,000</b>	
<b>AMOUNTS DUE TO OTHER GRANTS AND OTHER TRANSFERS</b>				
<b>BURSARY</b>				
BURSARY SECONDARY SCHOOLS		26,778,931.00		
BURSARY TERTIARY SCHOOLS		19,148,000.00		
BURSARY SPECIAL SCHOOLS				
<b>Sub-Total</b>				
<b>SECURITY</b>				
Milimani chiefs office		400,000.00		
Mucharage Administration police camp		200,000.00		
Sirende police post		600,000.00		
<b>Sub-Total</b>		<b>1,200,000.00</b>		
<b>SPORTS</b>				
SPORTS		1,520,300.59		
			-	
			-	
			-	
<b>Sub-Total</b>		<b>1,520,300.59</b>		
<b>ENVIRINMENT</b>				



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2018/19</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2019/20</b>
Land	N/A	N/A	N/A	N/A
Buildings and structures	8,201,591	-	-	8,201,591
Transport equipment	4,981,000	-	-	4,981,000
Office equipment, furniture and fittings	402,385	-	-	402,385
ICT Equipment, Software and Other ICT Assets	802,700		-	802,700
Other Machinery and Equipment	0	0		0
Heritage and cultural assets	N/A	N/A	N/A	N/A
Intangible assets	N/A	N/A	N/A	N/A
<b>Total</b>	<b>14,387,676</b>			<b>14,387,676</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 3 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2019/20</b>
Konoin Primary School	Sedian	01026030007881	6,382.00
Mbao Farm Primary School	Sedian	01026020004182	4,001,574.00
Chris Wamalwa Primary School	Sedian	01026000301511	865,092.00
Aic Lolkeringet Primary School	Sedian	01026030003348	1,217,071.50
Wekhonye Primary School	Sedian	01026030004670	1.22
Milele Secondary	Sedian	01026030011141	2,766.00
St Andrew Girls	Sedian	0102603001191	626,685.00
Birunda High School	Sedian	0102603000810	907,317.00
Chalicha Primary	Sedian	0102603000950	246,825.00
Kibangenge Primary	Sedian	01026030000187	1,202,098.02
Kiminini Primary School	Sedian	01026150001515	150,269.50
Aic Kaptien Primary	sedian	01026030007341	19,620.00
Aic Lolkeringet sec school	Sidian	01026030008731	270.02
Friends Sec Sirende	Sidian	01026030000527	155,964.20
Namanda Sec	Sidian	01026030021291	19,448.00
S.A Hillario Sec	Sidian	01026030001507	174,850.75
Simatwet Sec School	Sidian	01026030023226	326.00
<b>Total</b>			<b>9,596,560.12</b>

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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
ELD-2016-17-1-01-0139-09-16	Unconfirmed expenditure	Forwarded the Expenditure returns to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Purchase of Land	Submitted county land valuation for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Purchase of school Buses	Forwarded the contract between Government of Kenya and GM to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Bursary	Forwarded CDFC minutes and acknowledgement letters to OAG for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Environment	Forwarded the Expenditure returns to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18