

REPUBLIC OF KENYA




Enhancing Accountability

REPORT

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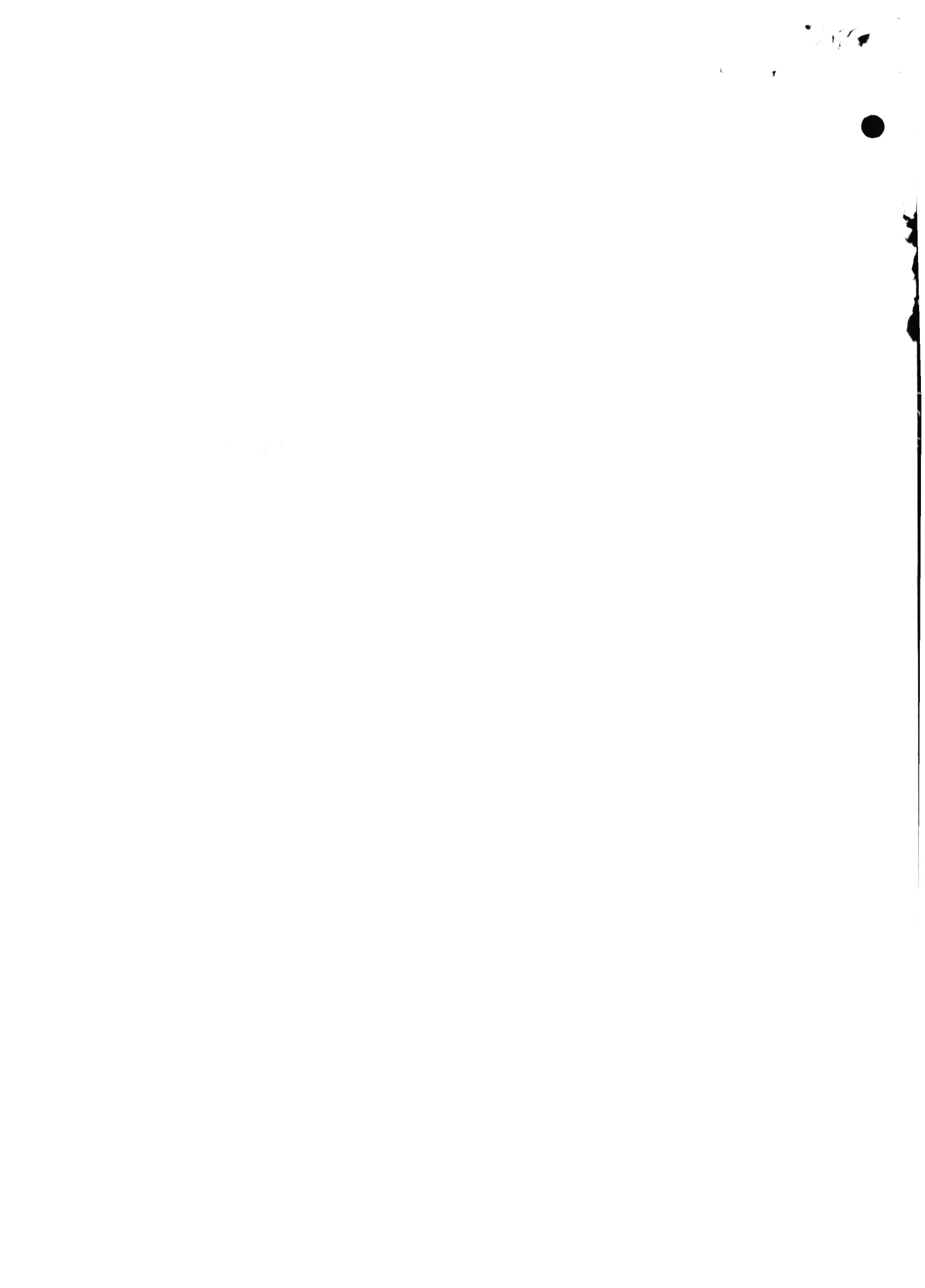
 THE NATIONAL ASSEMBLY PAPERS T A I D	
DATE: 10 NOV 2021	DAY: Wed AM.
TABLED BY:	Majority Whip Hon. Margaret
CLERK-AT THE-TABLE:	M. Moko.

THE AUDITOR-GENERAL

ON

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

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





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -EMGWEN
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

(Amended Copy)

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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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 EMGWEN 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	WESLEY MAINA
2.	Sub-County Accountant	COLLINS NUNDU
3.	Chairman NGCDFC	SHADRACK ROTICH
4.	Member NGCDFC	JULIAS MAIYO

(d) Fiduciary Oversight Arrangements

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

NGCDF Office Building
P.O BOX 1215
KAPSABET
KENYA

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

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

(f) NGCDF EMGWEN Constituency Contacts

Telephone: (254) 0721885464
E-mail: emgwenngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF EMGWEN Constituency Bankers

1. Equity Bank
A/C NO:0490297850306
Kapsabet Branch

(h) Independent Auditors

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

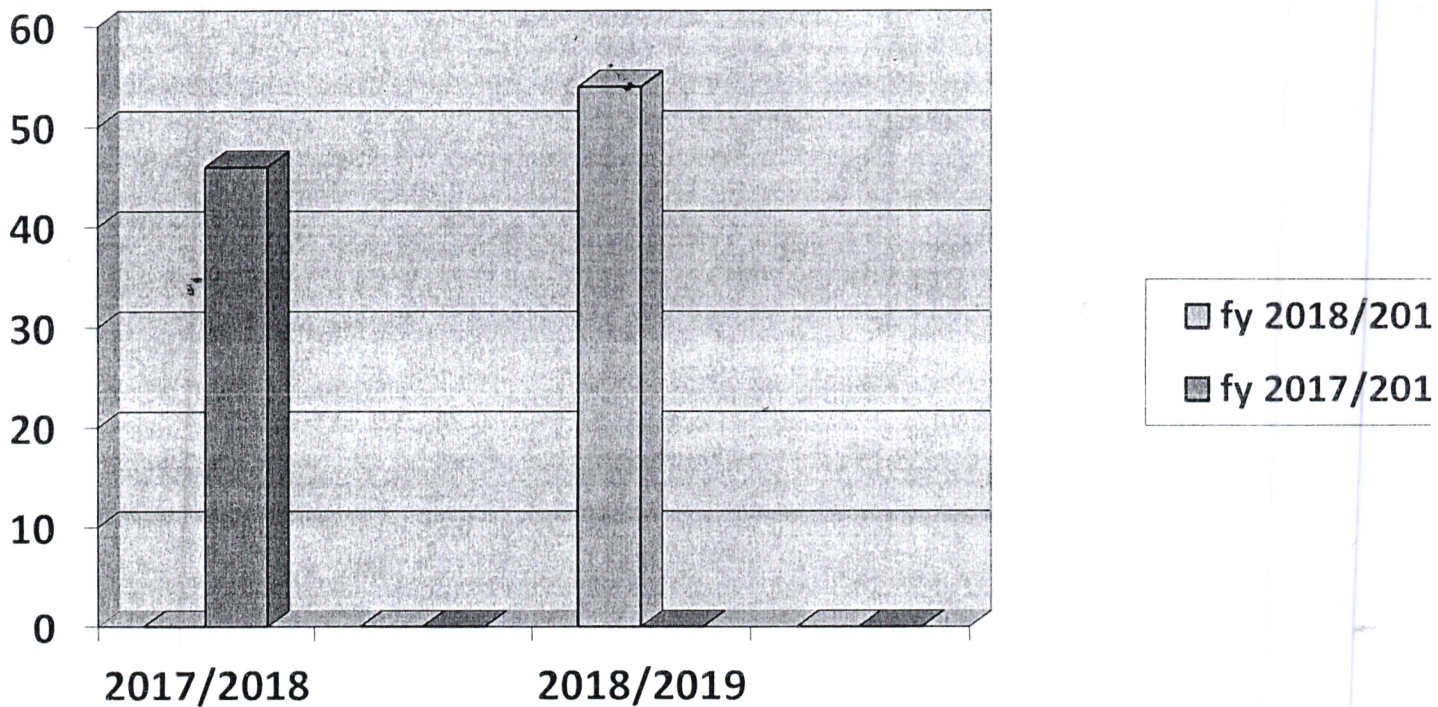
(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the year ,the constituency was allocated a total of Kshs 109,040,876 which was higher than the previous f/y .

On receipts of the above allocations Emgwen National Government Constituency Development Fund Committee (NGCDFC) pursuant to the provision of the National Government CDF Act 2015, As amended in 2016, had allocated funds to various projects with reference to the priorities of the public participation meeting held across the constituency. However, during the f/y we received 50 % of the allocation equivalent to Kshs 54,000,000 plus Kshs 51,971,885 and 11,500,000 being the allocation for 2017/2018 and 2015/2016 , however this funds were disbursed to their respective projects.

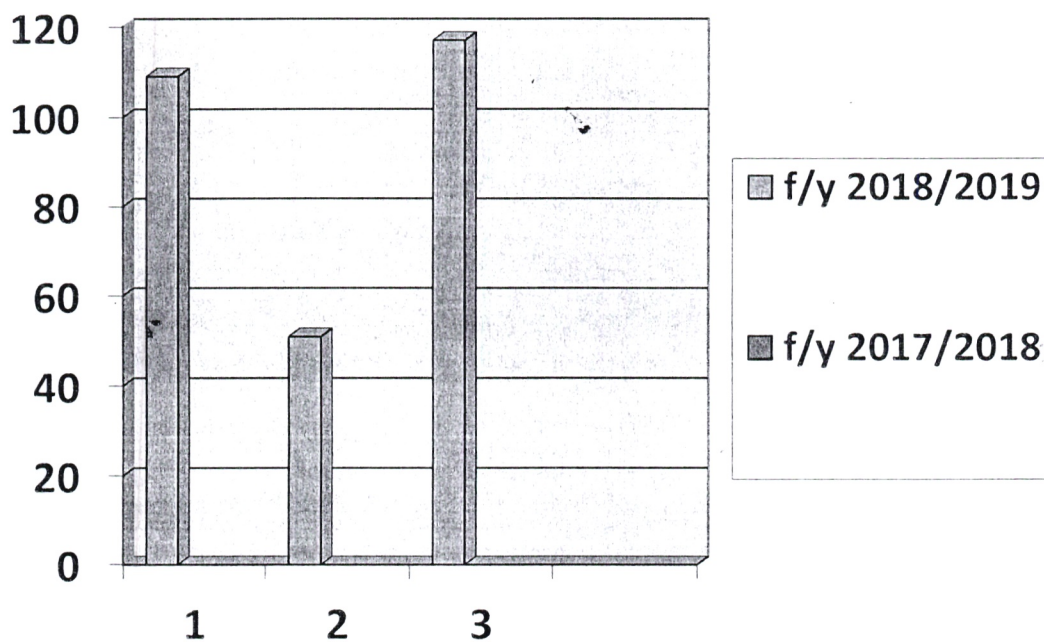


Sector Prioritization

Total allocation received during the f/y 2018/2019 is Kshs 117,471,885 of which Kshs 44,500,000 was allocated as transfer to other Government units which consist of transfer to primary school and secondary schools. However other grants and transfer is Kshs 49,763,374 which consists of Emergency ,Tertiary institution ,Environment, Bursary .other allocation consist of administration –committee expenses, goods and services, m& e –goods and services , committee expenses and compensation of employee

Summary of the budget of performance against actual amounts for current year based on economic classification and programmes.

**Original Budget, Adjustments Against Actual
Utilization of Funds**

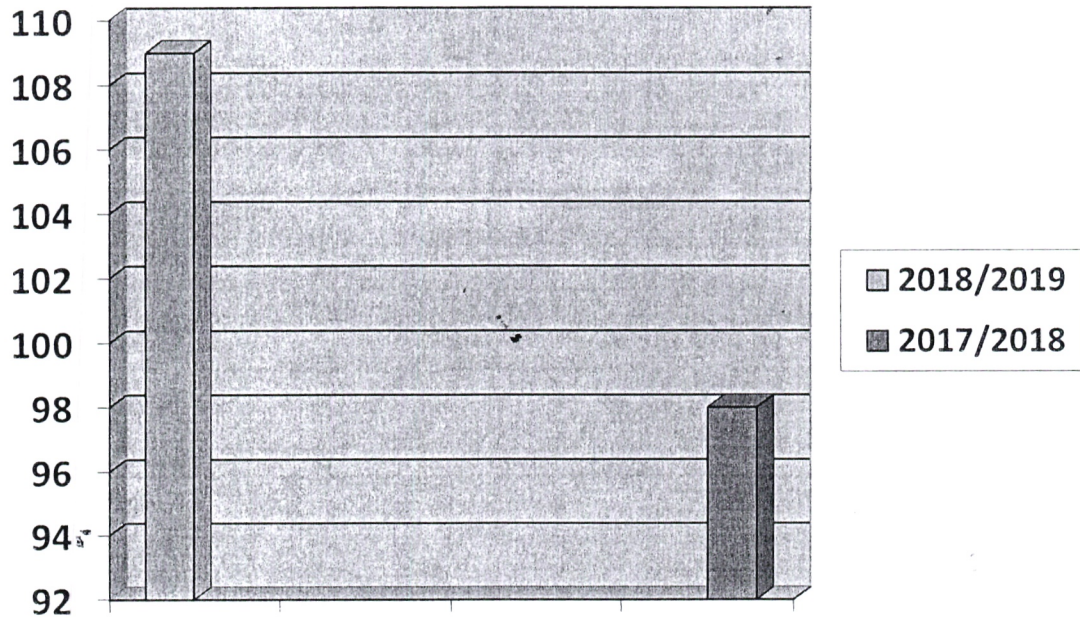


1 unit represent kshs 1,000,000

Key

1. Original Budget Allocation F/Y 2018/2019
2. Total Adjustment Allocation during the f/y 2017/2018
3. Total Actual on Comparable Basis i.e The Total Funds Allocated during the year was implemented at 73.1% comparatively plus the last disbursement of f/y 2017/2018

**FY 2018/2019 COMPARED TO FY 2017/2018
ALLOCATION**



Key

1. FY 2018/2019 Showing greater improvement on allocation
2. FY 2017/2018 Showing less allocation of funds than the current year

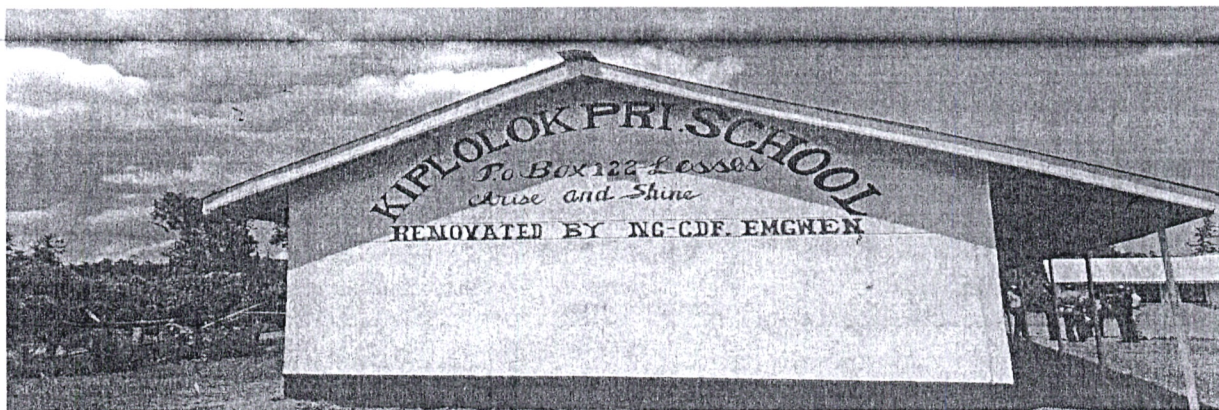


FIG 1.1 Kiplolok Primary School Renovations was funded by NGCDF Emgwen Constituency in the FY 2018/2019 for better learning environment.

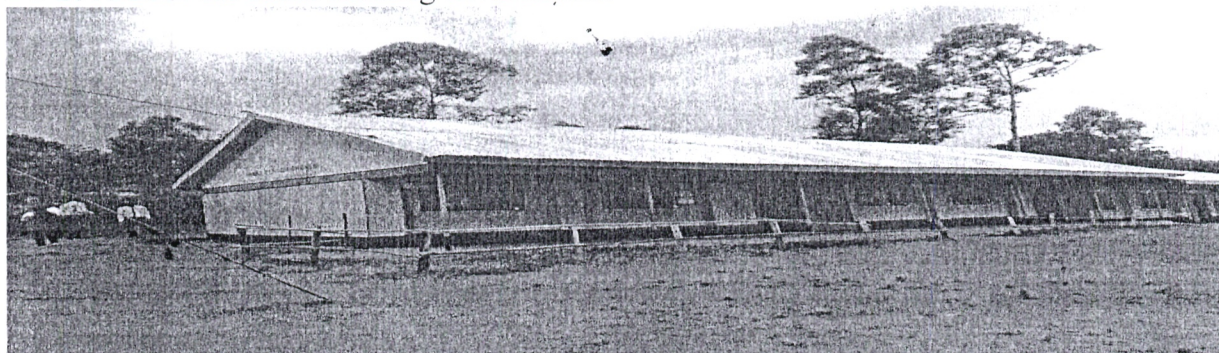


FIG 1.2 Burende Primary School under expansion of 4no of classrooms funded by NGCDF Emgwen constituency in FY 2018/2019 through normal funding to enhance better learning environment.

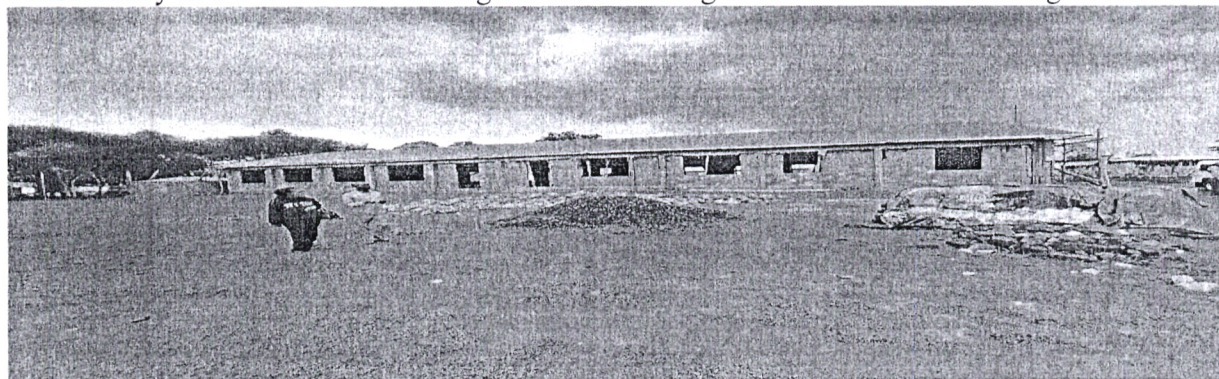



FIG 1.3 Aic Kapchemoiwo Girls Secondary School multipurpose complex dining hall under construction funded by NGCDF Emgwen Constituency FY 2016/2017 and 2018/2019.

EMGWEN NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
(NG-CDF)

Sign  02 MAR 2020

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-EMGWEN 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.

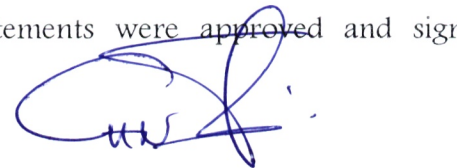
The Accounting Officer in charge of the NGCDF-EMGWEN Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-EMGWEN 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-EMGWEN Constituency further confirms the completeness of the accounting records maintained for the NGCDF-EMGWEN, 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-EMGWEN Constituency confirms that the NGCDF-EMGWEN has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF-EMGWEN 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-EMGWEN Constituency financial statements were approved and signed by the Accounting Officer on 30/6/2019 2019.

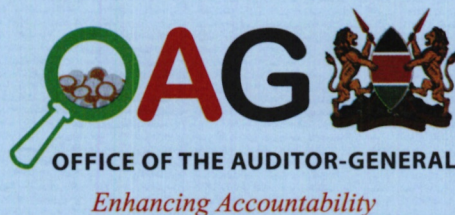
EMGWEN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
Fund Accountant/Manager
Name: 02 MAGAZU
ACCOUNT MANAGER



Sub-County Accountant
Name:
ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - EMGWEN 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 - Emgwen Constituency set out on pages 11 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 the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 National Government Constituencies Development Fund - Emgwen 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

1.0 Cash and Cash Equivalents

The statement of receipts and payments reflects payments for use of goods and services amounting to Kshs.13,848,922. However, the balance excluded Kshs.30,850 being the bank charges for the period July, 2018 to June, 2019.

Consequently, the accuracy of the reported expenditure on use of goods and services could not be confirmed.

2.0 Unsupported Project Management Committees Bank Balances

Note 15.4 and Annex 5 to the financial statements, reflect Project Management Committees (PMC) bank balances of Kshs.10,030,034 as at 30 June, 2019. However, the cash books and bank reconciliation statements in support of the balances were not provided for audit.

Consequently, the accuracy and existence of the PMC bank balances of Kshs.10,030,034 could not be confirmed.

3.0 Unreconciled Variances Relating to Unutilized Funds

The summary statement of appropriation - recurrent and development combined reflects a budget utilization difference of Kshs.63,509,551 which differs with the unutilized fund balance of Kshs.55,040,875 reflected under Note 15.3 to the financial statements and Annex 3 by Kshs.8,468,676. The variance was not reconciled.

In the circumstances, the accuracy of the unutilized fund balances as at 30 June, 2019, could not be confirmed.

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

Budget 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.173,221,771 and Kshs.118,180,895 respectively resulting to an under-funding of Kshs.55,040,876 or 32% of the budget. Similarly, the Fund spent Kshs.109,712,190 against an approved budget of Kshs.173,221,771 resulting to an under-expenditure of Kshs.63,509,551 or 37% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Emgwen.

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

Delayed Implementation of Projects

The Fund Management disbursed Kshs.33,000,000 for implementation of twenty-two (22) projects during the financial year 2018/2019. However, audit inspection on 04 and 05 December, 2019 revealed that thirteen (13) projects with an allocation of Kshs.26,000,000 were incomplete and still ongoing – six (6) months after the end of the financial year. Consequently, value for money from the incomplete projects could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm 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 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 Fund's ability 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 Fund's 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021


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

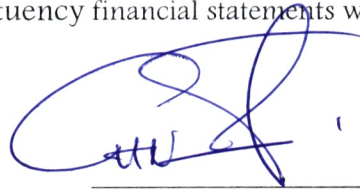
**Reports and Financial Statements
For the year ended June 30, 2019**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018- 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from CDF board	1	117,471,885	72,853,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		117,471,885	72,853,447
PAYMENTS			
Compensation of employees	4	1,599,894	1,899,024
Use of goods and services	5	13,848,922	7,584,486
Transfers to Other Government Units	6	44,500,000	40,068,500
Other grants and transfers	7	49,763,374	33,253,842
Acquisition of Assets	8	-	67,990
Other Payments	9	-	-
TOTAL PAYMENTS		109,712,190	82,873,842
SURPLUS/DEFICIT		7,759,696	(10,020,395)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMGWEN Constituency financial statements were approved on 30/6/2019 and signed by:


 Fund Account Manager
 Name: _____
 Sign: _____
 02 MAR 2020
 FUND ACCOUNT MANAGER


 Sub-County Accountant
 Name: _____
 ICPAK Member Number: _____

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

EMGWEN CONSTITUENCY

Reports and Financial Statements

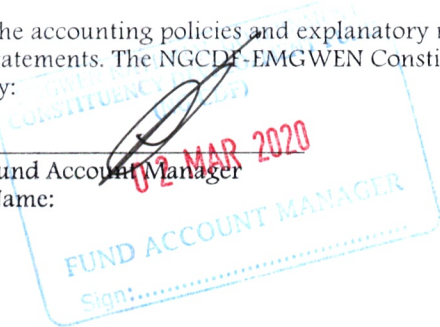
For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	9,027,225	709,010
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		9,027,225	709,010
Current Receivables			
Outstanding Imprests	11	-	558,519
TOTAL FINANCIAL ASSETS		9,027,225	1,267,529
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		9,027,225	1,267,529
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,267,529	11,287,924
Surplus/Deficit for the year		7,759,696	(10,020,395)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		9,027,225	1,267,529
		-	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMGWEN Constituency financial statements were approved on 30/6/2019 and signed by:

Fund Account Manager
Name:



Sub-County Accountant
Name:
ICPAK Member Number:

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

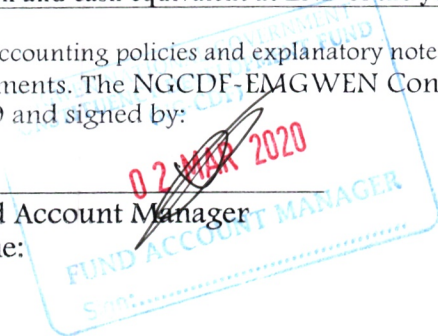
**Reports and Financial Statements
For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from CDF Board	1	117,471,885	72,853,447
Other Receipts	3	-	-
Total Receipts		117,471,885	72,853,447
Payments			
Compensation of Employees	4	1,599,894	1,899,024
Use of goods and services	5	13,848,921	7,652,476
Transfers to Other Government Units	6	44,500,000	40,068,500
Other grants and transfers	7	49,763,374	33,253,842
Other Payments	9	-	-
Total Payments		109,712,189	82,873,842
Total Receipts Less Total Payments		7,759,696	(10,020,395)
Adjusted for:			
Outstanding Imprest	11	-	-
Retention	12A	-	-
Gratuity Payable	12B	-	-
Prior Year adjustment	14	-	-
Net Adjustments			-
Net cash flow from operating activities		7,759,696	(10,020,395)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	67,990
Net cash flows from Investing Activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT		7,759,696	(10,020,395)
Cash and cash equivalent at BEGINNING of the year	13	1,267,529	11,287,925
Cash and cash equivalent at END of the year		9,027,225	1,267,529

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMGWEN Constituency financial statements were approved on 30/6/2019 and signed by:

Fund Account Manager
Name:



Sub-County Accountant
Name:
ICPAK Member Number:

[Handwritten signature]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	64,180,895	173,221,771	118,180,895	55,040,876	68.2%
Proceeds from Sale of Assets			-		-	
Other Receipts		-	-	-	-	-
TOTAL RECEIPTS	109,040,876	64,180,895	173,221,771	118,180,895	55,040,876	68.2%
PAYMENTS					-	
Compensation of Employees	2,725,000	1,419,217	4,144,217	1,599,894	2,544,323	38.6%
Use of goods and services	7,088,678	3,424,275	10,512,983	13,848,922	(3,335,968)	131.7%
Transfers to Other Government Units	37,727,197	40,500,000	78,227,197	44,500,000	33,727,197	56.9%
Other grants and transfers	61,500,000	18,837,373	80,337,373	49,763,374	30,573,999	61.9%
Acquisition of Assets			-	-	-	-
Other Payments			-		-	
TOTAL	109,040,876	64,180,895	173,221,771	109,712,190	63,509,551	63.3%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	9,027,225	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	1,599,894	
	Use of goods and services	13,848,922	
	Transfers to Other Government Units	44,500,000	
	Other grants and transfers	49,763,374	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		117,471,885
	Proceeds from sale of assets		0
	Others receipts		0
	Prior Year Adjustment		0
	Receivables		
	Payables		
	Fund Balance b/f		1,267,529
	TOTAL	118,739,415	118,739,415

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

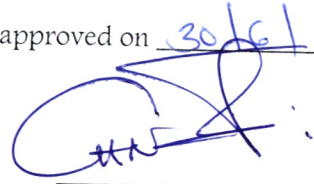
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) Explanation on all items Below 90% Utilization

- i. On Receipts, the total Receipts from the NGCDF Board is 68.2% which is due to a Total Fund which was planned in November 2018 for proposal submission of kshs109,040,875.52.
- ii. Compensation of Employee is 38.6% due to minimum number of staff from the previous years and the constituency had anticipated to reduce the number of staff to 4
- iii. Use of goods and services 131.7% there was awaiting of funds from the board for the last allocation
- iv. Transfer to other government units 56.9% ,there was awaiting of funds from the board for the last allocation
- v. Other Grants and transfer 61.9%,there was awiting of funds from the board for the last allocation
- vi. There was no acquisition of assets

The NGCDF-EMGWEN Constituency financial statements were approved on 30/6/2019 and signed by:

EMGWEN NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
FUND ACCOUNT MANAGER
Name: _____
FUND ACCOUNT MANAGER
Sign:.....


Sub-County Accountant
Name: _____
ICPAK Member Number: _____

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

IX. Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/6/2019	2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
1.1 Employees' Salaries	2,600,000	1,252,764	3,852,764	1,599,894	2,252,870
1.2 Goods and Services	1,700,000	1,129,144	2,829,144	2,362,582	446,562
1.3 Committee Expenses	2,117,452	1,295,131	3,412,583	4,780,840	-1,368,257
1.4 Employees' NHIF/NSSF	125,000		125,000		125,000
Sub totals	6,542,452	3,677,039	10,219,491	8,743,316	1,456,175
2.0 Monitoring and Evaluation					
2.1 Goods and Services	1,071,226		1,071,226		1,071,226
2.2 Committee Expenses	1,200,000	1,419,217	2,619,217	5,806,100	-3,186,883
2.3 Capacity Building of NG-CDFs/PMCs	1,000,000		1,000,000	881,400	118,600
Sub totals	3,271,226	1,419,217	4,690,443	6,687,500	-1,997,057
3.0 Emergency	5,738,993	568,966	6,307,959	3,298,000	3,008,959
Sub totals	5,738,993	568,966	6,307,959	3,298,000	3,008,959
4.0 Bursary					
4.1 Bursar Secondary Schools	15,789,406	2,930,400	18,719,806	20,690,000	-1,970,194
4.2 Bursary Tertiary Schools	11,000,000	3,150,413	14,150,413	15,701,000	-1,550,587
4.3 Bursary Special Schools	1,000,000	709,000	1,709,000	1,963,424	-254,424
Sub totals	27,789,406	6,789,813	34,579,219	38,354,424	-3,775,205
5.0 Enviroment	2,099,399	1,736,206	3,835,605	570,000	3,265,605
Sub totals	2,099,399	1,736,206	3,835,605	570,000	3,265,605
6.0 Sports	2,099,399	1,736,206	3,835,605	6,040,150	-2,204,545
Sub totals	2,099,399	1,736,206	3,835,605	6,040,150	-2,204,545
7.0 Primary school Projects					
7.1 A.i.c Chesuwe primary	1,000,000		1,000,000		1,000,000
7.2 St. paul's Arwos primary school	1,000,000		1,000,000		1,000,000
7.3 kiborgok Hill Primary School	1,000,000		1,000,000		1,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

7.4 Ack st Andrews chepkoiyo	1,000,000		1,000,000		1,000,000
7.5 Chebonge primary school	1,000,000		1,000,000		1,000,000
7.6 Kabwareng primary school	1,000,000		1,000,000		1,000,000
7.7 kalyet primary school	1,000,000		1,000,000		1,000,000
7.8 Mombor primary school	1,000,000		1,000,000		1,000,000
7.9 Kapkatoi primary school	1,000,000		1,000,000		1,000,000
7.10 Sasimon Adc primary school	1,000,000		1,000,000		1,000,000
7.11 Tebesonik primary school	1,000,000		1,000,000		1,000,000
7.12 Kamatargui Primary school	1,000,000		1,000,000		1,000,000
7.13 Kapkesengin Primary school	1,000,000		1,000,000		1,000,000
7.14 Simteret Primary School	1,000,000		1,000,000		1,000,000
7.15 Muslim Primary School	2,000,000		2,000,000		2,000,000
7.16 Ack Kaibeyo Academy School	1,000,000		1,000,000		1,000,000
7.17 A.i.c Kapkoiba primary school	1,000,000		1,000,000		1,000,000
7.18 A.i.c .Pr misoi kapsirichoi pry sch	1,000,000		1,000,000		1,000,000
7.19 Chebarus Border Pry sch	1,000,000		1,000,000		1,000,000
7.20 Kabirer primary school	1,000,000		1,000,000		1,000,000
7.21 kaboen primary school	1,000,000		1,000,000		1,000,000
7.22Mberia Toletany pry school	2,000,000		2,000,000		2,000,000
7.23 Kabore primary school	1,000,000		1,000,000		1,000,000
7.24 A.i.c Kaptumoo pry school	1,000,000		1,000,000		1,000,000
7.25 kiplolok primary school	1,000,000		1,000,000		1,000,000
7.26 Sda Tendwet primary school	1,000,000		1,000,000		1,000,000
7.27 Sinendo Primary School	1,000,000		1,000,000		1,000,000
7.28 Tiryo Primary School	1,000,000		1,000,000		1,000,000
7.29 Kipsigak Primary School	1,000,000		1,000,000		1,000,000
7.30 St. georges Academy - kabirirsang	1,000,000		1,000,000		1,000,000
7.31 Kilibwoni Primary School	2,000,000		2,000,000		2,000,000
Bal b/f		16,000,000	16,000,000	26,000,000	
Sub totals	34,000,000	16,000,000	50,000,000	26,000,000	24,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

8.0 Secondary School Projects					
8.1 A.c.k kipsugur Secondary School	1,000,000		1,000,000		1,000,000
8.2 Holy Rosary Girls Secondary Sch	1,000,000		1,000,000		1,000,000
8.3 A.i.c kapchemoiwo girls sec sch	1,000,000		1,000,000		1,000,000
8.4 Kapkagaon Secondary school	1,000,000		1,000,000		1,000,000
8.5 Kiborgok mixed sec sch	1,000,000		1,000,000		1,000,000
8.6 Kipsotoi sec school	2,000,000		2,000,000		2,000,000
8.7 kipsigak sec school	2,000,000		2,000,000		2,000,000
8.8 St.Barnabas Tegat sec school	1,000,000		1,000,000		1,000,000
8.9 Kabikwen sec school	1,000,000		1,000,000		1,000,000
8.10 Kabirirsang sec school	2,000,000		2,000,000		2,000,000
8.11 Mosobecho sec school	500,000		500,000		500,000
8.12 Tulon sec school	1,000,000		1,000,000		1,000,000
8.13 Chesuwe sec school	1,000,000		1,000,000		1,000,000
8.14 Chepkumia secondary school	1,000,000		1,000,000		1,000,000
8.15 A.i.c kiborgok girls sec sch	1,000,000		1,000,000		1,000,000
8.16 Fr.kuhn sec school	1,000,000		1,000,000		1,000,000
8.17 Kapsabet Girls sec school	3,000,000		3,000,000		3,000,000
8.18 Kipture sec school	1,000,000		1,000,000		1,000,000
8.19 Ndubeneti sec school	250,000		250,000		250,000
8.20 Ndubeneti Sec school	250,000		250,000		250,000
8.21 Ndubeneti Sec school	500,000		500,000		500,000
8.22 Songoliet Sec School	1,000,000		1,000,000		1,000,000
8.23 Barngetyuny Sec school	1,000,000		1,000,000		1,000,000
Bal b/f		11,500,000	11,500,000	11,500,000	-
Sub total	25,500,000	11,500,000	37,000,000	11,500,000	25,500,000
9.0 Tertiary-emgwen technical		10,000,000	10,000,000	7,000,000	3,000,000
Sub totals		10,000,000	10,000,000	7,000,000	3,000,000
10.0 Security Projects					
10.1 Tulon chief's	1,000,000		1,000,000		1,000,000
10.2 Lolminingai chief's office	500,000		500,000		500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

10.3 Kipsigak Chief's office	500,000		500,000		500,000
Bal b/f		1,500,000	1,500,000	1,500,000	-
Sub totals	2,000,000	1,500,000	3,500,000	1,500,000	2,000,000
Acquisition Assets		1,076,421	1,076,421		1,076,421
Sub totals		1,076,421	1,076,421		1,076,421
Strategic Plan		2,000,000	2,000,000		2,000,000
Sub totals		2,000,000	2,000,000		2,000,000
Hubs		4,677,027	4,677,027		4,677,027
Sub totals		4,677,027	4,677,027		4,677,027
GRAND TOTAL	109,040,876	64,180,895	173,221,771	109,712,190	63,509,581

(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-EMGWEN 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.

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 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.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 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) –
EMGWEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2018-2019	2017 - 2018	
			Kshs	Kshs	
1330407	Normal Allocation	2017/2018/773	51,971,885		
		2017/2018/182	10,000,000		
		2016/2018/561	11,500,000		
		2017/2018/301	12,000,000		
		2017/2018/573	8,000,000		
		2017/2018/869	11,000,000		
		2018/2019/1276	13,000,000		
		2017/2018/044		5,500,000	
		2016/2017/510		29,448,275	
		2017/2018/355		37,905,172	
1330408	Conditional grants	AIE NO...		-	
				-	
1330409	Receipt from other Constituency			-	
	TOTAL		117,471,885	72,853,447	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

2. PROCEEDS FROM SALE OF ASSETS

	Description		2018-2019	2017 - 2018	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		-	-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-	
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-	
3510803	Receipts from the Sale of Office and General Equipment		-	-	
	TOTAL		-	-	

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	Description	2018-2019	2017 - 2018
		Kshs	Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of Tender Documents		-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

	Description	2018-2019	2017 - 2018
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,314,591	1,883,024
2110202	Basic wages of casual labour		
	Personal allowances paid as part of salary		
2110301	House allowance		
2110314	Transport allowance		
2110320	Leave allowance		
2110326	Other personnel payments		
2120101	Employer contribution to NSSF	9,600	16,000
2710120	Gratuity-Paid	275,703	
	Gratuity-Accrued		
	TOTAL	1,599,894	1,899,024

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description		2018-2019	2017 - 2018
			Kshs	Kshs
2210100	Utilities, supplies and services		551,050	180,000
2210200	Communication, supplies and services		648,000	114,000
2210300	Domestic travel and subsistence		1,193,840	656,500
2210500	Printing, advertising and information supplies & services		470,610	29,790
2210700	Training expenses		881,400	864,000
2210800	Hospitality supplies and services			
2210802	Other committee expenses		2,564,100	1,730,000
2210809	Committee allowance		3,587,000	1,311,000
2211000	Specialised materials and services			
2211100	Office and general supplies and services			445,990
2211200	Fuel , oil & lubricants		500,000	200,000
2211300	Other operating expenses		3,242,000	1,875,970
2220100	Routine maintenance - vehicles and other transport equipment		210,922	199,726
2220200	Routine maintenance- other assets			45,500
	TOTAL		13,848,922	7,652,476

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2018-2019	2017 - 2018
			Kshs	Kshs
2630204	Transfers to Primary schools		26,000,000	15,000,000
2630205	Transfers to Secondary schools		11,500,000	17,000,000
2630206	Transfers to Tertiary institutions		7,000,000	8,068,500
	TIVET			
	TOTAL		44,500,000	40,068,500

7. OTHER GRANTS AND OTHER PAYMENTS

	Description		2018-2019	2017 - 2018
			Kshs	Kshs
2640101	Bursary -Secondary		20,690,800	12,751,300
2640102	Bursary -Tertiary		15,701,000	11,886,900
2640104	Bursary-Special schools		1,963,424	1,560,000
2640105	Mocks & CAT			
2640507	Security		1,500,000	1,000,000
2640509	Sports		6,040,150	0
2640510	Environment		570,000	4,055,642
2640200	Emergency Projects		3,298,000	2,000,000
	TOTAL		49,763,374	33,253,642

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8. ACQUISITION OF ASSETS

	Non Financial Assets		2018-2019	2017 - 2018
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	69,990
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	TOTAL		-	69,990

9. OTHER PAYMENTS

	ICT HUB		-	-
	specify		-	-
	specify		-	-
	TOTAL		-	-

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10A: Bank Accounts (cash book bank balance)

	Name of Bank, Account No. & currency	Account Number	2018-2019	2017 - 2018
			Kshs (30/6/2019)	Kshs (30/6/2018)
	<i>Equity Bank -kapsabet Branch .NG-CDF</i>	<i>A/C no.297850306</i>	9,027,225	1,267,529
	10B: CASH IN HAND)			
			2018-2019	2017 - 2018
			Kshs (30/6/2019)	Kshs (30/6/2018)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	TOTAL		-	-

11: OUTSTANDING IMPRESTS

	Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2019)
		Date imprest taken	Kshs	Kshs	Kshs
				-	-
			-	-	-
			-	-	-
			-	-	-
	TOTAL		-	-	-

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

12A. RETENTION

	Supplier/Contractor	PV No.	2018-2019	2017 - 2018
	ABC Ltd		-	-
	XYZ Ltd		-	-
	TOTAL		-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

		2018-2019	2017 - 2018
		(1/7/2018	(1/7/2017)
		Kshs	Kshs
Bank accounts		9,027,225	709,010
Cash in hand			-
Imprest			558,519
TOTAL		9,027,225	1,267,529

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2018-2019	2017 - 2018
		Kshs	Kshs
NGCDFC Staff		-	-
Others (specify)		-	-
		-	-

15.3: UNUTILIZED FUND (See Annex 3)

		2018-2019	2017 - 2018
		Kshs	Kshs
Compensation of employees		1,725,000	1,252,764
Use of goods and services		1,271,226	1,129,144
Committee Expenses/Capacity building		1,117,452	1,295,131
Amounts due to other Government entities		43,500,000	30,500,000
Amounts due to other grants and other transfers		7,427,197	10,750,378
Acquisition of assets			1,076,421
Hubs			4,677,027
Others (<i>strategic plan</i>)			2,000,000
		55,040,875	52,680,865

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15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
PMC	Kshs	Kshs
Pmc account Balances(see attached list)	10,030,034	25,012,485
	10,030,034	25,012,485

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
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					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
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					

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	Payment of staff salaries and gratuity	1,725,000	1,252,764	
Use of goods & services	Purchase of fuel, repairs and maintainance,printing,stationery,telephone,travel and subsistence	1,271,226	1,129,144	
Committee expenses/capacity building	Payment of committee sitting allowances, transport and training	1,117,452	1,295,131	
Amounts due to other Government entities				
A.i.c Chesuwe primary	Completion of administration block	1,000,000		
kiborgok Hill Primary School	Completion of administration block	1,000,000		
Ack st Andrews chepkoiyo	Purchase of land	1,000,000		
Chebonge primary school	Construction of 2 classrooms	1,000,000		
Kabwareng primary school	Construction of 2 classrooms	1,000,000		
kalyet primary school	Renovation of 8 classrooms	1,000,000		
Mombor primary school	Purchase of land	1,000,000		
Kapkatoi primary school	Purchase of land	1,000,000		
Sasimon Adc primary school	Construction of 2 classrooms	1,000,000		
Tebesonik primary school	Construction of 2 classrooms	1,000,000		
Kamatargui Primary school	Purchase of land	1,000,000		
Kapkesengin Primary school	Construction of administration block	1,000,000		
Simteret Primary School	Renovation of 8 classrooms	1,000,000		
A.i.c Kapkoiba primary school	Purchase of land	1,000,000		
A.i.c .Pr misoi kapsirichoi pry sch	Purchase of land	1,000,000		
Kabirer primary school	Renovation of 8 classrooms	1,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
kaboen primary school	Purchase of land	1,000,000		
Mberia Toeltany pry school	Renovation of 8 classrooms	2,000,000		
A.i.c Kaptumoo pry school	Purchase of land	1,000,000		
Sda Tendwet primary school	Construction of 2 classrooms	1,000,000		
Sinendo Primary School	Construction of 2 classrooms	1,000,000		
Kipsigak Primary School	Renovation of 8 classrooms	1,000,000		
St. georges Academy -kabirirsang	Purchase of land	1,000,000		
A.c.k kipsugur Secondary School	Completion of science lab	1,000,000		
Holy Rosary Girls Secondary Sch	Completion of science lab	1,000,000		
Kapkagaon Secondary school	Completion of Dormitory	1,000,000		
Kiborgok mixed sec sch	Completion of Dinning Hall	1,000,000		
Kipsotoi sec school	Completion of science lab	2,000,000		
kipsigak sec school	Completion of 4 classrooms	2,000,000		
St.Barnabas Tegat sec school	Completion of Dinning Hall	1,000,000		
Kabikwen sec school	Completion of Dormitory	1,000,000		
Kabirirsang sec school	Construction of Dormitory	2,000,000		
Mosobecho sec school	Completion of science lab	500,000		
Tulon sec school	Completion of Dinning Hall	1,000,000		
Chesuwe sec school	Completion of science lab	1,000,000		
Chepkumia secondary school	Completion of Dinning Hall	1,000,000		
A.i.c kiborgok girls sec sch	Construction of 2 classrooms	1,000,000		
Fr.kuhn sec school	Construction of Dormitory	1,000,000		
Kipture sec school	Completion of Dinning Hall	1,000,000		
Ndubeneti sec school	Completion of 2 classrooms	250,000		
Ndubeneti Sec school	Completion of Dormitory	250,000		

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Ndubeneti Sec school	Construction of 2 classrooms	500,000		
		43,500,000	30,500,000	
	Sub-Total	47,613,678	40,177,039	
Amounts due to other grants and other transfers				
Sports	Sports tournament where the teams/schools to be awarded with trophies, balls and games kits	1,099,399	1,736,206	
Environment	Purchase and planting of indigenous and exotics tree seedlings	2,099,399	1,736,206	
Bursary	To award bursary to the needy students in the constituency		6,709,000	
Emergency	To cater for unforeseen occurrences in the constituency	2,228,399	568,966	
security	For Constructions of chief's offices.	2,000,000		
	Sub-Total	7,427,197	4,750,378	
	Sub-Total			
Acquisition of assets	Purchase of furniture's		1,076,421	
Strategic plan	Consultative & validation forums, consultancy fee, facts sheet data collection, printing and launching of sp		2,000,000	
Hubs	Procurement of satellite antenna,router,digital access kit and digital ruggedized tables, Wi-Fi with outdoor wireless device.		4,677,027	
Others (specify)				
	Sub-Total		7,753,448	
	Grand Total	55,040,875	52,680,865	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2018/19	Additional during th yr (Kshs)	Disposal during the yr (Kshs)	Historical Cost (Kshs) 2017/18
Land	0	-	-	0
Buildings and structures	5,457,448	-	-	5,457,448
Transport equipment	426,890	-	-	426,890
Office equipment, furniture and fittings	1,974,966	-	-	1,974,966
ICT Equipment, Software and Other ICT Assets	20,849	-	-	20,849
Other Machinery and Equipment	N/A	-	-	N/A
Heritage and cultural assets	N/A	-	-	N/A
Intangible assets	0	-	-	0
Total	7,880,153			7,880,153

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

PMC	Bank	Account number	Bank Balance 2018/19
ST.Robert's Arwos Primary School	Equity	0490268242543	25,365
Kilibwoni Primary School	National	01024067104600	2,373
Kiborgok Hill pry school	Equity	0490266876487	5,633
Kaplonyo primary school	National	01024067104600	249,089
Muslim primary school	National	01224055921102	988,876
A.i.c kaptumoo primary school	Equity	0490299837028	3,628
Tiryo secondary school	Equity	0490268405445	526,157
Sasimon Adc Pry school	Equity	0490299564123	1,000,968
Kiptilalon pry school	Equity	0490264719093	99,408
St.johns kiptamuk pry school	National	01024055730201	21,358
Mogoywo hills pry school	National	0102455930601	5,827
Kiminda primary school	Equity	0490261562899	710,400
Emdin primary school	Cooperative	01139325102101	118,220
Kapsabet Township pry sch	Equity	0490261568081	324,753
Kipture pry school	National	01024255732701	1654
A.I.C Kaptumoo pry sch	Equity	0490299837028	3,628
AC Tegat pry school	Cooperative	01139326637800	88,250
Kimnyoasis pry school	National	01024055689401	2,340
A.i.c kaboen pry sch	National	01024055713701	905
Chebonge pry school	National	01024062651001	1,490
Kapkangani pry school	Equity	0490194241661	0
St philips Kamatargui pry sch	Equity	0490263907856	3,722
Kabaskei pry school	Equity	0490277714072	1,000,000
Kiplolok Pry school	Equity	0490298596031	82,912
Burende Hills pry sch	Equity	0490263912769	188,453
Kiborgok Mixed High school	Equity	0490291614358	456
Kimnyoasis Secondary School	Equity	0490262459504	3,100
Kabikwen secondary school	Cooperative	01139326083300	926,113
A.i.c Kapchemoiywo Girls Secondary School	National	01021055504402	2216
St.marys Kapchorwa sec school	Equity	0490162085019	834,549
Kipkeibon secondary school	Equity	0490269556042	2,578,706
Mosobecho secondary school	Equity	0490299467580	108,201
Kapkaon secondary school	National	01025056790400	121,285
TOTALS			10,030,034

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	The management should amend the financial statement or reconcile the two figures	The financial statement is corrected and attached with journal ledger.	FAM- Wesley Maina	Resolved on ML	5 days
1.1.1	The management should recover the unsurrendered imprests in full	All the imprests were surrendered at the year ended. The cashier didn't post on time .Attached is the copies of the surrender.	FAM- Wesley Maina	Resolved on ML	5 days
1.1.2	The management should amend the financial statement	The balances were recorded as at 28 th June 2018. The certificate was at 30 th June 2018 as per attached bank statement.	FAM- Wesley Maina	Resolved on ML	3 days
1.2	The management should explain the variance of use of goods and services in the financial statement	The differences of kshs. 67,990 were used to pay suppliers for supply of office metallic cabinets, for the year ended 30 June 2019. It's under acquisition of assets	FAM- Wesley Maina	Resolved on ML	2 days
1.3	The management should explain the variances in the statement of receipts and summary statement of appropriation	The variance of kshs. 22,311,504 is the adjustment of the b/f and the additional funds of the f/y 2017/2018	FAM- Wesley Maina	Resolved on ML	5 days
1.4	The management should explain the variances on other grants and transfers on the financial statements	The financial statement is corrected and attached with journal ledger.	FAM- Wesley Maina	Resolved on ML	5 days

