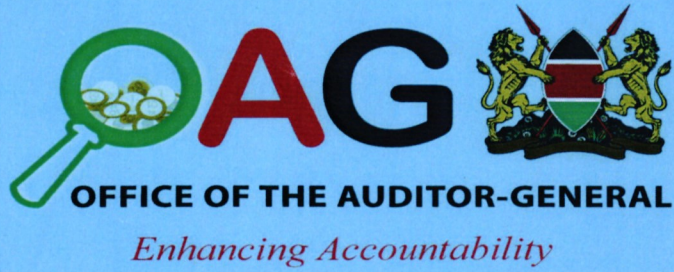


REPUBLIC OF KENYA



REPORT THE NATIONAL ASSEMBLY PARLIAMENT	
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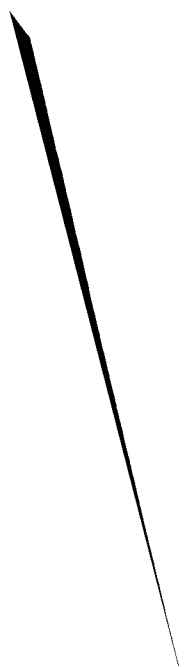
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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUTIONAL
DEVELOPMENT FUND -
CHUKA IGAMBANG'OMBE CONSTITUENCY**

**FOR THE YEAR
30 JUNE, 2021**



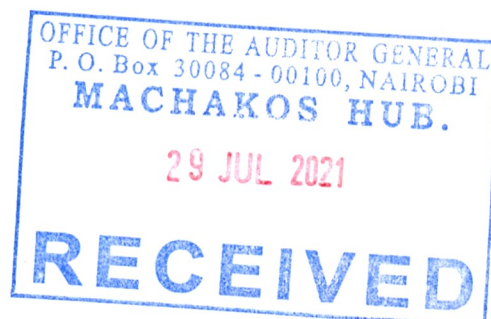


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -CHUKA
IGAMBA NGOMBE CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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 CHUKA IGAMBA NGOMBE 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 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Johnson Njinju maina
2.	Sub-County Accountant	Agnes Gitari
3.	Chairman NGCDFC	Secondina Ciangai
4.	Member NGCDFC	Doreen Mwende

(d) Fiduciary Oversight Arrangements

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

P.O. Box 445-60400
100M from Chuka-Meru road
Next to the Chuka DC's Playground
Chuka

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF CHUKA IGAMBA NGOMBE Constituency Contacts

Telephone: (254) 793-322-000
E-mail: chukaigambangombe@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF CHUKA IGAMBA NGOMBE Constituency Bankers

1. Family bank
Chuka Branch
A/C No 0000005629
Chuka

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The people of chukka igamba ngombe constituency are determined to participate effectively in domesticating objectives of vision the big 5 in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

Financial year budget

In the financial year 2018/19 the NG-CDF CHUKA IGAMBA NGOMBE Constituency was allocated Ksh, 109,040,872.01 and we have received half the allocation for the financial year 2018/2019 and

the utilization has went well in which over 50% of the funds allocated to projects has been utilized effectively as bellow.

Table 1.0 summary of budget performance

PROJECT	STATUS IN%
Kajuki Primary School	87%
Kairini Primary School	90%
Chera primary school	98%
DEB Primary School	95%
Bursary for the needy	89%

Key achievements

We have therefore completed our allocations in time, and achieved the results as stipulated in the summary table above.

Challenges and emerging issues

The biggest challenge is that CHUKA IGAMBA NGOMBE Constituency has a lot of schools and the funds is little to manage all the schools.

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

Sign



**NG-CDF CHUKA IGAMBANG'OMBE
FUND ACCOUNTS MANAGER
P.O. Box 445 - 60400,
CHUKA**

CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-CHUKA IGAMBA NGOMBE 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-CHUKA IGAMBA NGOMBE Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-CHUKA IGAMBA NGOMBE 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-CHUKA IGAMBA NGOMBE Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-CHUKA IGAMBA NGOMBE Constituency financial statements were approved and signed by the Accounting Officer on 27/7 2019.

Fund Account Name: Johnson

Name: Johnson

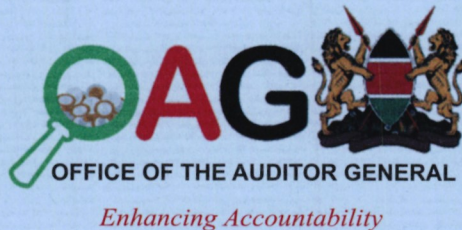
**NGCDF-CHUKA IGAMBA NGOMBE
FUND ACCOUNTS MANAGEMENT
P.O. BOX 60400
CHUKA**

Sub-County Accountant
Name: Agnes Gitari
ICPAK Member Number

**THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA**

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 - CHUKA IGAMBANG'OMBE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Chuka Igambang'ombe Constituency set out on pages 6 to 37, 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Chuka Igambang'ombe 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budget Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.162,673,864 and Kshs.100,908,621 respectively, resulting to an under-funding of Kshs.61,693,243 or 38% of the budget. The underfunding may have led to non-implementation of the planned activities and projects which may have impacted negatively on service delivery to the residents of Chuka Igambang'ombe Constituency.

Similarly, the Fund expended Kshs.92,587,073 against an approved budget of Kshs.162,673,864 resulting to an under-expenditure of Kshs.70,086,990 or 43% of the budget. Further, out of the realized receipts amount of Kshs.100,908,621, only Kshs.92,587,073 was expended resulting to an under absorption of Kshs.8,321,548 or 8% of the receipts. No satisfactory explanation was rendered for the under-absorption.

In the circumstances, the constituents may have not received the intended services.

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 Project Implementation

The statement of receipts and payments reflects an expenditure of Kshs.27,500,000 under transfers to other government units as disclosed in Note 6 to the financial statements. The statement also reflects other grants and transfers of Kshs.45,197,248 and as disclosed under Note 7 to the financial statements. A review of the project implementation status report as at 30 June, 2019 indicated that one hundred and twenty-two (122) projects with a funding allocation of Kshs.66,840,619 were at different implementation status as detailed below: -

Project Implementation Status	Number of Projects	Allocated Amount (Kshs.)
Complete and in use	63	26,650,619
Incomplete but ongoing	17	14,490,000
Not started	42	25,700,000
Total	122	66,840,619

Out of the total, fifty-nine (59) projects with a funding allocation of Kshs.40,190,000 were either ongoing or not started. No satisfactory explanation was rendered for the delay in implementing them.

Further, nine (9) projects with a funding allocation of Kshs.13,500,000 were sampled for verification during the month of February, 2020. Below are the specific observations made: -

	Project Beneficiary and Details	Cost (Kshs.)	Observation
1.	Kiamuriuki Secondary School- Purchase of school bus through co-funding	500,000	Bus procured but no memorandum of understanding detailing aspects of funding as per Regulation 11(e) of NG-CDF Regulations, 2016.
2.	ICT Mini Hub Kibugua- Construction of a resource centre to house ICT hub to completion	1,500,000	The center is complete but not in use. It is also unbranded to confirm the funder.
3.	Mukuumi Chiefs and Assistant Chief's Office - Completion of chiefs' office: plastering, flooring, windows, doors, painting and tiling	1,000,000	Project is at 80% completion with no branding; expenditure returns were not availed for audit review.
4.	Kamuguongo Secondary School - Construction of one (1) classroom	500,000	The class room is complete but not branded to confirm the funder.
5.	Kathiru Primary School - Construction of one (1) classroom	500,000	Funds diverted for renovation of two classrooms, while BQs and expenditure returns were not availed for review.
6.	Twamikuwa Secondary School- Construction of Administration block	500,000	Project construction was at 50% completion, PMC expenditure returns not availed for review.
7.	Mwanjati Primary School - Construction of one (1) classroom to completion	500,000	Classroom completed and in use but branding not done.
8.	Njaina Secondary School- Construction of Dining Hall	500,000	Complete and in use but no branding.
9.	Kenya Medical Training College - Chuka Campus - Construction of Administration Block	8,000,000	Construction was underway.
	Total	13,500,000	

No satisfactory explanations were rendered for the deficiencies in project implementation.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities

that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

16 September, 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	15,045,916	6,724,367
Cash Balances (cash at hand)	10B	-	-
Current Receivables		15,045,916	6,724,367
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		15,045,916	6,724,367
current receivables-		-	-
TOTAL FINANCIAL ASSETS		15,045,916	6,724,367
FINANCIAL LIABILITIES			
Accounts payable-			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		15,045,916	6,724,367
REPRESENTED BY			
Fund balance b/fwd	13	6,724,367	2,079,152
Surplus/Deficit for the year		8,321,549	2,747,861
Prior year adjustments	14	-	1,897,354
NET FINANCIAL POSITION		15,045,916	6,724,367

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHUKA IGAMBA NGOMBE Constituency financial statements were approved on _____ 2019 and signed by:

Fund Account Manager
Name: John Njinju

Sub-County Accountant
Name: Agnes Mutari
ICPAK Member Number: 5382

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
CHUKA IGAMBA NGOMBE CONSTITUENCY**

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

V. STATEMENT OF CASHFLOW

Receipts for operating income		2018-2019	2017-2018
Transfers from CDF Board	1	100,908,621	43,405,172
Other Receipts	3	-	-
Total receipts		100,908,621	43,405,172
Payments			
Compensation of Employees	4	2,839,352	2,814,041
Use of goods and services	5	9,489,578	2,159,881
Transfers to Other Government Units	6	27,500,000	24,900,000
Other grants and transfers	7	45,197,428	10,783,389
Other Payments	9	7,560,715	-
Total payments		92,587,073	40,657,311
Total Receipts Less Total Payments		8,321,549	2,747,861
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	1,897,354
Net Adjustments		-	-
Net cash flow from operating activities		8,321,549	4,645,215
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		8,321,549	4,645,215
NET INCREASE IN CASH AND CASH EQUIVALENT			
		8,321,549	4,645,215
Cash and cash equivalent at BEGINNING of the year	13	6,724,367	2,079,152
Cash and cash equivalent at END of the year	10A	15,045,916	6,724,367

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHUKA IGAMBA NGOMBE Constituency financial statements were approved on 27/7/2019 and signed by:

Fund Account Manager
Name: Johnson

(Signature)
NGCDF CHUKA IGAMBA NGOMBE
FUND ACCOUNTS MANAGER
P.O. BOX 225-60400,
CHUKA

(Signature)
Sub-County Accountant
Name: Agnes Giori
ICPAK Member Number: 0382

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU SOUTH - CHUKA

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

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	53,632,988	162,673,864	100,908,621	61,693,243	62%
Proceeds from Sale of Assets						
Other Receipts		0				
PAYMENTS						
Compensation of Employees	2,680,000	1,994,113	4,674,113	2,839,352	1,834,761	60.7%
Use of goods and services	7,133,659	4,000,000	11,133,659	9,489,578	1,644,281	85.2%
Transfers to Other Government Units	40,600,000	12,000,000	52,600,000	27,500,000	25,100,000	52.3%
Other grants and transfers	49,537,216	26,979,089	76,516,305	45,197,428	31,318,877	59.1%
Acquisition of Assets	790,000	482,759	1,272,759	0	1,272,759	0.0%
Other Payments	8,300,000.00	8,177,027	16,477,027.00	7,560,715.00	8,916,312.00	45.9%
TOTALS	109,040,875	53,632,988	162,673,863	92,587,073	70,086,990	56.9%

(a) There was no AIA in the financial year 2018/2019 in CHUKA IGAMBA NGOMBE NG-CDF

(b) The underutilisation of 56.9% overall was due to late proposal submission and the late disbursement of funds, they are also pending reallocations and resubmissions not yet approved. Their was also a change of managers in the constituency thus slow absorption of funds. The constituency has not received its second half of 2018/2019 funds.

The NGCDF-CHUKA IGAMBA NGOMBE Constituency financial statements were approved on 27/7 2019 and signed by:

Fund Account Manager
Name: Johnson Njirika
Phone: 011-562045 - 60400,
CHUKA

Sub-Council Accountant
Name: Agnes G. G. G.
ICPAK Member Number: 5382

Stamp: CHUKA IGAMBA NGOMBE NG-CDF
Stamp: MERG Member Number: 5382

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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

1.0 Administration and Recurrent						
1.1 Compensation of employees	2,680,000.00	1,994,113.00	4,674,113.00	2,839,352.00	1,834,761.00	
1.2 Committee allowances	2,362,453	1,300,000.00	3,662,452.53	3,600,900.00	61,552.53	
1.3 Use of goods and services	1,500,000	700,000.00	2,200,000.00	1,622,670.35	577,329.65	
Sub-Total	6,542,452.53	3,994,113.00	10,536,565.53	8,062,922.35	2,473,643.18	
2.0 Monitoring and evaluation						
2.1 Capacity building	1,400,000.00	850,000.00	2,250,000.00	1,284,500.00	965,500.00	
2.2 Committee allowances	1,700,000.00	1,150,000.00	2,850,000.00	2,810,100.00	39,900.00	
2.3 Use of goods and services	171,207.65	-	171,206.65	171,206.65		
Sub-Total	3,271,206.65	2,000,000.00	5,271,206.65	4,265,806.65	1,005,400.00	
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools	5,738,993.45	3,500,000.00	9,238,993.45	3,500,000.00	5,738,993.45	
3.3 Tertiary institutions						
3.4 Security projects						
3.5 others						

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Sub-Total	5,738,993.45	3,500,00.00	9,238,993.45	5,738,993.45	14,474,067.00
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	11,000,000.00	7,462,469.80	18,462,469.80	13,222,500.00	5,239,969.80
4.3 Tertiary Institutions	10,000,000.00	12,552,900.00	22,552,900.00	17,305,400.00	5,247,500.00
4.4 Universities					
4.5 Social Security	3,986,597.38	-	3,986,597.38	-	3,986,597.38
Sub-Total	24,986,597.38	20,015,369.80	45,001,967.18	30,577,900.00	14,724,067.18
5.0 Sports					
5.1 bal b/f	2,180,808	1,963,720.00	4,144,528.00	2,438,720.00	1,705,808.00
Sub-Total	2,180,808	1,963,720.00	4,144,528.00	2,438,720.00	1,705,808.00
6.0 Environment					
6.1 balance b/f	2,180,818	-	2,180,817.51	2,180,808.00	9.51
Sub-Total	2,180,818	-	2,180,817.51	2,180,808.00	9.51
7.0 Primary Schools Projects					
Mutuguni Primary School	500,000	-	500,000.00	-	-
Chera primary school	500,000	-	500,000.00	-	500,000.00
Kambandi Primary school	500,000	-	500,000.00	500,000.00	-
Sub-Total	1,500,000	-	1,500,000.00	500,000.00	500,000.00

Reports and Financial Statements
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DEB Primary School	1,000,000		1,000,000.00	1,000,000.00	-
Mungoni Primary School	500,000		500,000.00	500,000.00	-
Magumoni Primary School	1,000,000		1,000,000.00	1,000,000.00	-
Mathiga Primary School	500,000		500,000.00	500,000.00	-
Kigwambura Primary School	500,000		500,000.00	500,000.00	-
Murigi Primary School	1,000,000		1,000,000.00	1,000,000.00	-
Nkobre primary school	500,000		500,000.00	500,000.00	-
Kiegoti Primary School	500,000		500,000.00	500,000.00	-
Kairini Primary School	500,000		500,000.00	500,000.00	-
Mikame Primary School	500,000		500,000.00	500,000.00	-
Kaarange School Primary	500,000		500,000.00	500,000.00	-
Nyaga Kairu Primary School	500,000		500,000.00	500,000.00	-
Kaarwa PCEA Primary School	500,000		500,000.00	500,000.00	-
PCEA Weru Primary School	500,000		500,000.00	500,000.00	-
Karengi Primary School	500,000		500,000.00	500,000.00	-
Matuntu Primary School	500,000		500,000.00	500,000.00	-
Nkwengo Primary School	500,000		500,000.00	500,000.00	-
Kamutiria Primary School	500,000		500,000.00	500,000.00	-
Kambungu Primary School	500,000		500,000.00	500,000.00	-

Reports and Financial Statements
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Mwanjati Primary School	500,000		500,000.00	500,000.00	-
Kithangani Primary School	500,000		500,000.00	500,000.00	500,000.00
Mugere Primary School	500,000		500,000.00	500,000.00	500,000.00
Mpangua Primary School	500,000		500,000.00	500,000.00	-
Mikwani Primary School	500,000		500,000.00	500,000.00	500,000.00
Mikui Primary School	500,000		500,000.00	500,000.00	500,000.00
Kamugaa Primary School	500,000		500,000.00	500,000.00	500,000.00
Kianthanga Primary School	500,000		500,000.00	500,000.00	500,000.00
Kathagara Primary School	500,000		500,000.00	500,000.00	500,000.00
Kandega Primary School	500,000		500,000.00	500,000.00	-
Kiamuriki Primary School	700,000		700,000.00	700,000.00	700,000.00
Njuri Primary School	500,000		500,000.00	500,000.00	500,000.00
Thuita Primary School	500,000		500,000.00	500,000.00	500,000.00
Gatituni Primary School	500,000		500,000.00	500,000.00	500,000.00
Kamuchiru Primary School	500,000		500,000.00	500,000.00	500,000.00
Karembuni Primary School	500,000		500,000.00	500,000.00	-
Itunguru Primary School	500,000		500,000.00	500,000.00	500,000.00
Nkwengo Primary School	500,000		500,000.00	500,000.00	500,000.00
Kadutwa Primary School	500,000		500,000.00	500,000.00	500,000.00

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For the year ended June 30, 2019

Mariuko Mainigi Primary School	500,000		500,000.00		500,000.00
Twamukwa Primary School	500,000		500,000.00		500,000.00
Karwiro Primary School	500,000		500,000.00		500,000.00
Mbaraga primary school	500,000		500,000.00		500,000.00
Kambui Primary School	500,000		500,000.00		500,000.00
Kamwimbi Primary School	500,000		500,000.00	500,000.00	-
Ntunbara Primary School	500,000		500,000.00		500,000.00
Calvary EAPC Nkungani Primary School	500,000		500,000.00		500,000.00
Nthima Primary School	500,000		500,000.00		500,000.00
Kiege Primary School	400,000		400,000.00	500,000.00	-
Iruma Primary School	500,000		500,000.00		400,000.00
Kirigi Primary School	500,000		500,000.00		500,000.00
Kagumo Primary School	500,000		500,000.00		500,000.00
Kathiru Primary School	500,000		500,000.00	500,000.00	-
Mpukoni Primary School	500,000		500,000.00		500,000.00
Kathiguni Primary School	500,000		500,000.00		500,000.00
Mutembe Primary School	500,000		500,000.00		500,000.00
Kanoro Primary School	500,000		500,000.00		500,000.00
Ngunga Low cost boarding primary school	500,000		500,000.00		500,000.00
			500,000.00		500,000.00

Reports and Financial Statements
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Kajuki Primary School		500,000.00	500,000.00	500,000.00	-
Kairini Primary School		1,500,000.00	1,500,000.00	1,500,000.00	-
7.50 retention b/f		-	-	-	-
Sub-Total	31,600,000.00	2,000,000.00	33,600,000.00	13,500,000.00	20,100,000.00
8.0 Secondary Schools Projects					
Murigi Girls Secondary School	2,000,000.00	-	2,000,000.00	-	-
Murigi Girls Secondary School	500,000.00		500,000.00	-	2,000,000.00
Twamikuwa Secondary School	500,000.00		500,000.00		500,000.00
Magumoni day Secondary School	1,000,000.00		1,000,000.00		-
Kithangani Secondary School	500,000.00		500,000.00		1,000,000.00
Kigogo Day Secondary school	500,000.00		500,000.00		-
Kiamuchii Secondary school	500,000.00		500,000.00		-
Kajampau Secondary School	500,000.00		500,000.00		500,000.00
Kanutiria Secondary School	500,000.00		500,000.00		500,000.00
kangoro Secondary School	500,000.00		500,000.00		-
Kanyuru Secondary School	500,000.00		500,000.00		-
Kanunguongo secondary school	500,000.00		500,000.00		-
Mukuuni secondary school	500,000.00		500,000.00		-
Ndagoni secondary school	500,000.00		500,000.00		-

Reports and Financial Statements
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Kathagara Secondary School	-	500,000.00	500,000.00	500,000.00	-
Njaina Secondary School	-	500,000.00	500,000.00	500,000.00	-
Mpukoni Secondary School	-	500,000.00	500,000.00	500,000.00	-
Kiamuruki Secondary School	-	500,000.00	500,000.00	500,000.00	-
Kenya Medical Training College - Chuka Campus	-	8,000,000.00	8,000,000.00	8,000,000.00	-
8.10 retention b/f	-	-	-	-	-
Sub-Total	9,000,000.00	10,000,000.00	19,000,000.00	14,000,000.00	5,000,000.00
9.0 Health institutions Projects					
9.1 balances b/f	-	-	-	-	-
10.0 Security Projects					
Kathanje Police Post	500,000.00	-	500,000.00	-	500,000.00
Kathanje Police Post	1,500,000.00	-	1,500,000.00	1,000,000.00	500,000.00
Kamaindi Chiefs offices	300,000.00	-	300,000.00	-	300,000.00
Kiamuchii Ass Chiefs office	150,000.00	-	150,000.00	150,000.00	-
Mukunni chief office and Ass. Chief	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kiamukaria Police Post	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Magumoni ZONE CSO office	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Mwonge DO's office	2,000,000.00	-	2,000,000.00	2,000,000.00	-
Mbogoni asst chief offices	500,000.00	-	500,000.00	-	500,000.00

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11.4 Purchase of computers							
Sub-Total	15,240,000.00	1,500,000.00	-	16,740,000.00	6,550,000.00	10,190,000.00	-
12.0 ROADS							
13.0 Others							
13.1 Strategic Plan							
13.2 lamp for disabled	800,000.00			3,500,000.00	3,060,715.00	439,285.00	800,000.00
13.3 Constituency Hubs	4,500,000.00			4,500,000.00	4,500,000.00		
13.4 ICT Hubs		4,677,027.20					4,677,067.20
13.4 Rural electrification							
Sub-Total	8,300,000.00	8,177,027.20	-	16,477,027.20	7,560,715.00	8,916,312.20	3,000,000.00
GRAND TOTALS	109,040,875.52	53,632,988.00	162,673,863.52	92,587,073.00	70,086,989.52		

(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)

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

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-CHUKA IGAMBA NGOMBE 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHUKA IGAMBA NGOMBE CONSTITUENCY**
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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 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the 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.

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 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) –
CHUKA IGAMBA NGOMBE CONSTITUENCY**
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X. NOTES TO THE FINANCIAL STATEMENT

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
AIE NO. 855784	1		5,500,000	
AIE NO. 896810	2		37,905,172	
AIE NO B006312	1	46,908,621.10		
AIE NO B042989	2	10,000,000.00		
AIE NO B006267	3	17,000,000.00		
AIE NO	4	15,000,000.00		
AIE NO	5	12,000,000.00		
TOTAL		100,908,621	43,405,172	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
	Total	-	-	
3 OTHER RECEIPTS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Interest Received		-	-	
Rents		-	-	
Sale of tender documents		-	-	
Other Receipts Not Classified Elsewhere		-	-	
Total		-	-	
4 COMPENSATION OF EMPLOYEES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

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Basic wages of contractual employees		2,540,368		
Basic wages of casual labor		-		2,814,041
Personal allowances paid as part of salary		-		-
House allowance		-		-
Transport allowance		-		-
Leave allowance		-		-
Other personnel payments		-		-
employer contribution to NSSF		298,984		-
gratuity – Paid		-		-
-Accrued		-		-
Other personnel payments		-		-
Total		2,839,352		2,814,041

5 USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	118,210.00	5,040
Office rent		-
Communication, supplies and services	15,420.00	-
Domestic travel and subsistence	105,000.00	-
Printing, advertising and information supplies & services	172,840.00	-
Rentals of produced assets		-
Training expenses	534,500.00	-
Other committee expenses	2,300,300.00	30,000
Committee allowance	4,860,900.00	1,769,451
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
CHUKA IGAMBA NGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

Office and general supplies and services		600,000.00	-
Fuel ,oil & lubricants		450,000.00	350,000
Other operating expenses			-
Routine maintenance – vehicles and other transport equipment		293,170.00	-
Bank charges		39,238.00	5,390
Total		9,489,578	2,159,881

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	13,500,000	18,700,000
Transfers to secondary schools (see attached list)	6,000,000	4,200,000
Transfers to tertiary institutions (see attached list)	8,000,000	2,000,000
Transfers to health institutions (see attached list)		
TOTAL	27,500,000	24,900,000

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary -Secondary	13,222,500	4,655,555
Bursary -Tertiary, cats	17,305,400	1,598,800
Bursary-Special NHIF	-	-
Mocks & CAT	-	-
water/Sewers		
Agriculture (Markets)		
Electricity projects		
Security	6,550,000	2,150,000
Roads	-	-
Sports	2,438,720	-
Environment	2,180,808	1,529,034

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Emergency Projects (specify)		3,500,000	850,000	
Development - factories/stadiums		-	-	
ICT Hubs		-	-	
Total		45,197,428	10,783,389	

8 ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Acquisition of Land	-	-
Total	-	-

9 OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
STRATEGIC PLAN	3,060,715	-
ICT Hub	4,500,000	-
TOTAL	7,560,715	-

10A: Bank Balances (cash book bank balance)

Name of Bank	Account Number	2018-2019	2017-2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Family bank		15,045,916	6,724,367

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Total		15,045,916	6,724,367

10B: CASH IN HAND

	2018-2019 Kshs (30/6/2018)	2017-2018 Kshs (30/6/2017)
Location 1		-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Taken Kshs	Balance (30/6/2018) Kshs
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Total				-

12A Retention

Supplier/Contractor	PV No.	2018 - 2019	2017-2018
		-	-
TOTAL		-	-

12B STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017 - 2018
NAME 1	-	-
NAME 2	-	-

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NAME 3		-	-
NAME 4		-	-
Total		-	-
13 BALANCES BROUGHT FORWARD			
		2018 - 2019	2017 - 2018
		Kshs (1/7/2017)	Kshs (1/7/2016)
Family Bank		6,724,367	2,079,152
Cash in hand			-
Imprest		-	
Total		6,724,367	2,079,152
<i>[Provide short appropriate explanations as necessary]</i>			
14 PRIOR YEAR ADJUSTMENTS			
		2018 - 2019	2017 - 2019
		Kshs	Kshs
Bank accounts			1,897,354
Cash in hand		-	-
Imprest		-	-
Total		-	1,897,354
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
Senior management		-	
Middle management		-	

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TOTAL				
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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 ACCOUNTS PAYABLE (STAFF)

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 FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,834,761		
Use of goods & services		1,644,281		
Amounts due to other Government entities		25,100,000		
Amounts due to other grants and other transfers		31,318,877		
Acquisition of assets		1,272,759		
Other payments		8,916,312		
	Sub-Total	70,086,990		
Amounts due to other grants and other transfers				
	Sub-Total			
	Sub-Total			
Acquisition of assets				
Others (<i>specify</i>)				
	Sub-Total			
	Grand Total			

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	20,670,870	-	-	20,670,870
Transport equipment	6,329,130	-	-	6,329,130
Office equipment, furniture and fittings	4,659,495	-	-	4,659,495
ICT Equipment, Software and Other ICT Assets	595,450	-	-	595,450
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	32,254,945	-	-	32,254,945

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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)	Time: (Put a date when you expect the issue be resolved)