



*Enhancing Accountability*

# REPORT

OF

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

THE NATIONAL ASSEMBLY  
PADDIS T AID

DATE: 17 NOV 2021

TABLED BY: Deputy Majority Leader  
Hon. Jimmy Angweni

CLERK-AT-THE-TABLE: Catherine Chebot

DAY: Wed

ON

## NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - EMUHAYA CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2019





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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –EMUHAYA  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019

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

 <b>THE NATIONAL ASSEMBLY</b> PADEPETAID		
<b>DATE:</b>	17 NOV 2021	<b>DAY:</b>
<b>TABLED BY:</b>	Deputy Speaker Majority	Wed
<b>CLERK-AT THE-TABLE:</b>	G. Chebet	

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

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
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**Core Values**

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

**(b) Key Management**

The NGCDF Emuhaya Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Paul C Mogendi
2.	Sub-County Accountant	Dennis Majani
3.	Chairman NGCDFC	Charles Omuchilo
4.	Member NGCDFC	Gideon Oyalo

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 67-50307  
Luanda –busia road  
Next to dos office Luanda.

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**(f) NGCDF Emuhaya Constituency Contacts**

Telephone: (254) 728508674  
E-mail: [cd femuhaya@ngcdf.go.ke](mailto:cd femuhaya@ngcdf.go.ke)  
Website: [www.emuhaya.co.ke](http://www.emuhaya.co.ke)

**(g) NGCDF Emuhaya Constituency Bankers**

1. Equity bank  
Luanda branch  
P.O. Box 34-50307  
Luanda-kenya  
A/c no.1120299846566

**(h) Independent Auditors**

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

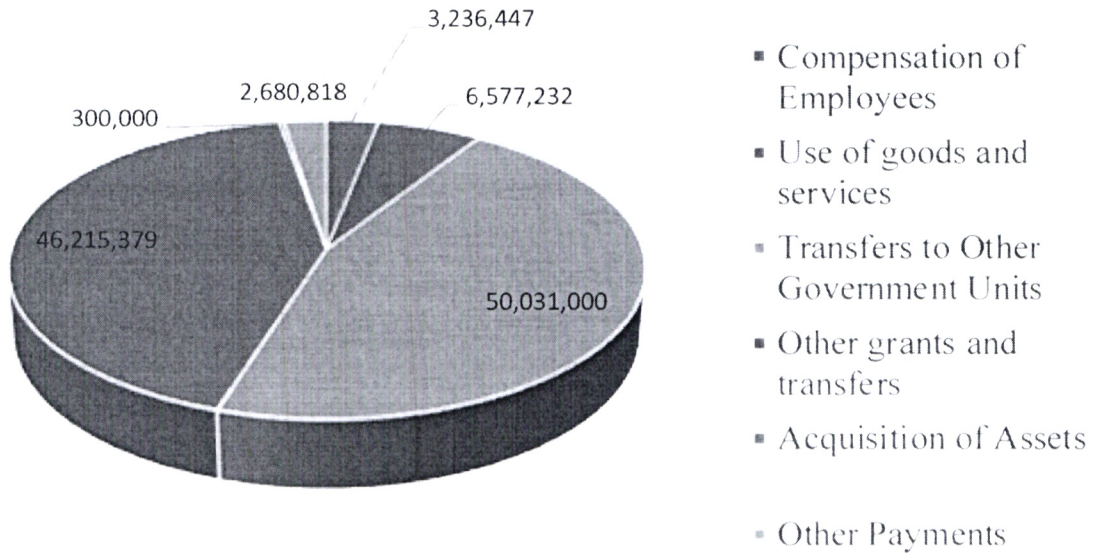
**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
 EMUHAYA CONSTITUENCY  
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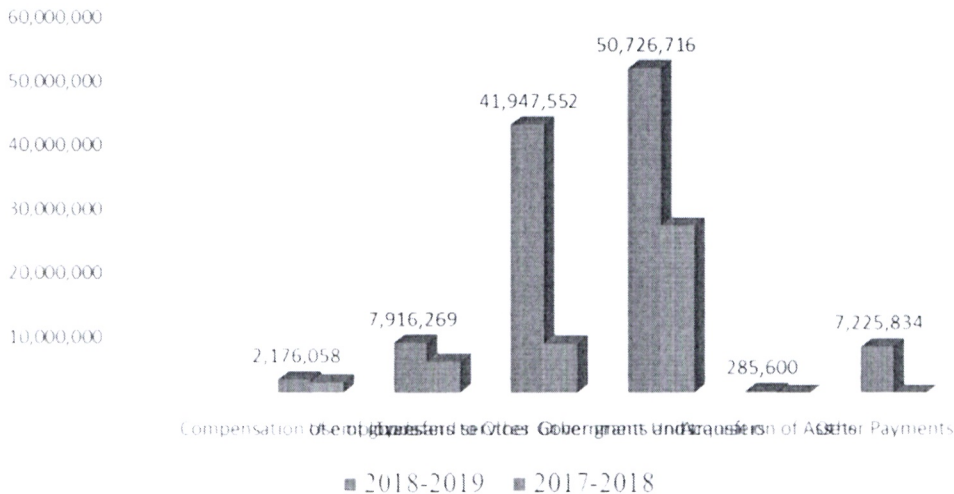
**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

**2018-2019 FINANCIAL YEAR BUDGET**



The pie chart above shows the Summary of the budget for the financial year 2018-2019.

**STATEMENT OF EXPENDITURE 2018-2019 AND 2017-2018**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**EMUHAYA CONSTITUENCY**  
**Reports and Financial Statements**  
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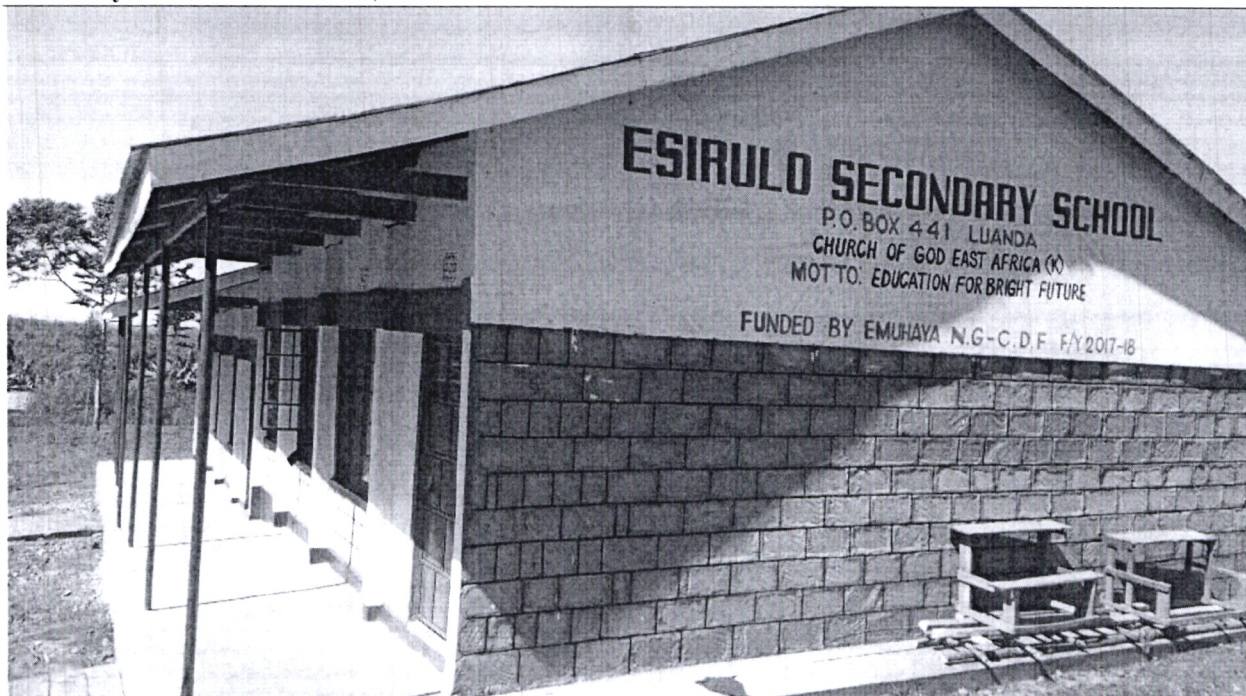
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ACHIEVEMENTS IN THE FINANCIAL YEAR 2018/2019.



**ADMINISTRATION BLOCK - EBUCHELI PRIMAY SCHOOL**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
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**2 NO. CLASSROOM - ESIRULO SECONDARY SCHOOL**

**IMPLEMENTATION CHALLENGES:**

Disbursement were done late and as a result we did not receive all the funds meant for 2018/2019. However, despite this, we managed to spend / absorb what we had received from the board.

Mr. Charles Omuchilo.  
Chairman NG-CDF Emuhaya.

*Sign*

**CHAIRMAN NGCDF COMMITTEE**

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

**EMUHAYA 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-Emuhaya 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-Emuhaya 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-Emuhaya 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.

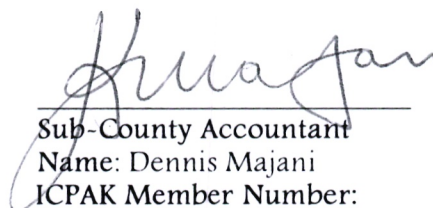
The Accounting Officer in charge of the NGCDF-Emuhaya Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-Emuhaya Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2019.



Fund Account Manager  
Name: Paul C Mogendi



Sub-County Accountant  
Name: Dennis Majani  
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 - EMUHAYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Emuhaya Constituency set out on pages 8 to 38, 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 - Emuhaya 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. Variances in Comparative Balances**

The comparative balances for some items reflected in the statement of receipts and payments differed with the ones reflected in the audited 2017/2018 financial statements as summarized below:

<b>Item</b>	<b>Balance as Per Audited 2017/2018 Financial Statements (Kshs.)</b>	<b>Comparative 2018/2019 Balances (Kshs.)</b>	<b>Variance (Kshs.)</b>
Transfers to Other Government Units	7,853,900	7,752,300	101,600
Other Grants and Transfers	26,042,107	26,143,707	(101,600)

Consequently, the accuracy of the financial statements could not be confirmed.

## **2. Cash and Cash Equivalents**

The statement of assets and liabilities and Note 10A to the financial statements, reflect cash and cash equivalents balance of Kshs.1,966,955. However, the June, 2019 bank reconciliation statement reflected unrepresented cheques amounting to Kshs.1,873,070 out of which cheques amounting to Kshs.1,1150,779 were stale.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.1,966,955 as at 30 June, 2019, could not be confirmed.

## **3. Undisclosed Accounts Payable**

The Fund Management retained an amount of Kshs 2,039,559 being 10% retention monies on payments made to contractors during the year under review. However, the amount has not been disclosed under accounts payable in the statement of assets and liabilities and under pending payables at Annex I.

Consequently, the accuracy of the financial statements for the year ended 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 - Emuhaya Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

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

## **Other Matter**

### **Budgetary Performance and Control**

The summary statement of appropriation – recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.167,281,859 and Kshs.112,244,983 respectively, resulting to an under-funding of Kshs.55,036,876 or 33% of the budget. Delayed disbursement of funds is contrary to section 39(2) of the National Government Constituencies Development Fund Act, 2015 which requires that funds allocated to constituencies be disbursed in four equal instalments.

Further, the Fund spent Kshs.110,278,028 against an approved budget of Kshs.167,281,859 resulting to an under-expenditure of Kshs.57,003,830 or 34% of the budget.

The under-funding and under-performance is an indication that some programs and activities were not implemented as planned negatively affecting the delivery of services to the residents of Emuhaya Constituency.

### **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, I confirm that, nothing 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**

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.

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 money is applied in an effective manner.

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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

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

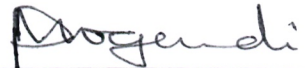
**15 October, 2021**

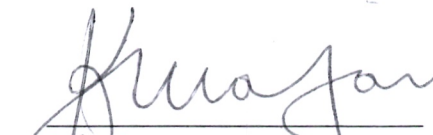
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018- 2017	2017 - 2018
		Kshs	Ks
<b>RECEIPTS</b>			
Transfers from CDF board	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	
Other Receipts	3	4,000	
<b>TOTAL RECEIPTS</b>		<b>108,788,483</b>	<b>43,405,172</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,176,058	1,732,020
Use of goods and services	5	7,916,269	4,926,260
Transfers to Other Government Units	6	46,172,552	7,752,300
Other grants and transfers	7	50,037,611	26,143,707
Acquisition of Assets	8	285,600	
Other Payments	9	3,689,938	
<b>TOTAL PAYMENTS</b>		<b>110,278,028</b>	<b>40,554,287</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,489,545)</b>	<b>2,850,885</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Emuhaya Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:

  
 Fund Account Manager  
 Name: Paul C Mogendi

  
 Sub-County Accountant  
 Name: Dennis Majani  
 ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
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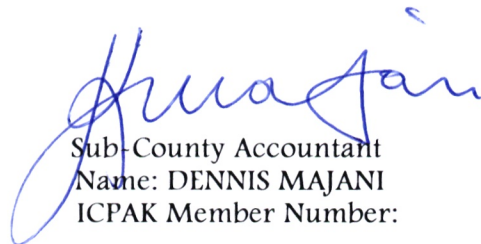
**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	1,966,955	3,456,500
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>1,966,955</b>	<b>3,456,500</b>
<b>Current Receivables</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,966,955</b>	<b>3,456,500</b>
<b>FINANCIAL LIABILITES</b>			
<b>Accounts Payable</b>			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
<b>NET FINANCIAL ASSETS</b>		<b><u>1,966,955</u></b>	<b><u>3,456,500</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	3,456,500	605,615
Surplus/Defict for the year		(1,489,545)	2,850,885
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>1,966,956</b>	<b>3,456,500</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Emuhaya Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:



Fund Account Manager  
Name: PAUL C MOGENDI

  
Sub-County Accountant  
Name: DENNIS MAJANI  
ICPAK Member Number:

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

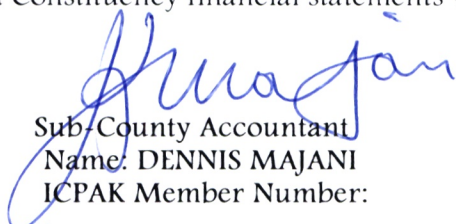
**VI. STATEMENT OF CASHFLOW**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			<b>2018 - 2019</b>	<b>2017 - 2018</b>
<b>Receipts</b>				
Transfers from CDF Board	1		108,784,483	43,405,172
Other Receipts	3		4,000	
<b>Total Receipts</b>			<b>108,788,483</b>	<b>43,405,172</b>
<b>Payments</b>				
Compensation of Employees	4		2,176,058	1,732,020
Use of goods and services	5		7,916,269	4,926,260
Transfers to Other Government Units	6		46,172,552	7,752,300
Other grants and transfers	7		50,037,611	26,143,707
Other Payments	9		3,689,938	-
<b>Total Payments</b>			<b>109,992,428</b>	<b>40,554,287</b>
<b>Total Receipts Less Total Payments</b>			<b>(1,203,945)</b>	<b>2,850,885</b>
<b>Adjusted for:</b>				
Outstanding Imprest	11		-	-
Retention	12A		-	-
Gratuity Payable	12B		-	-
Prior Year adjustment	14		-	-
<b>Net Adjustments</b>			<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>			<b>(1,203,945)</b>	<b>2,850,885</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		285,600	-
<b>Net cash flows from Investing Activities</b>			<b>(285,600)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			<b>(1,489,545)</b>	<b>2,850,885</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>		<b>3,456,500</b>	<b>605,615</b>
<b>Cash and cash equivalent at END of the year</b>			<b>1,966,956</b>	<b>3,456,500</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Emuhaya Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:



Fund Account Manager  
 Name: PAUL C MOGENDI

  
 Sub-County Accountant  
 Name: DENNIS MAJANI  
 ICPAK Member Number:

Reports and Financial Statements


For the year ended June 30, 2019

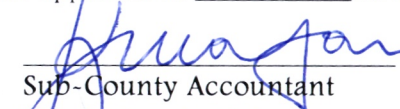
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	58,240,983	167,281,859	112,240,983	55,040,876	67.1%
Proceeds from Sale of Assets			-	-	-	
Other Receipts			-	4,000	(4,000)	
<b>TOTAL RECEIPTS</b>	<b>109,040,876</b>	<b>58,240,983</b>	<b>167,281,859</b>	<b>112,244,983</b>	<b>55,036,876</b>	<b>67.1%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,236,447	482,759	3,719,206	2,176,058	1,543,148	58.5%
Use of goods and services	6,577,232	1,402,189	7,979,421	7,916,269	63,152	99.2%
Transfers to Other Government Units	50,031,000	22,810,042	72,841,042	46,172,552	27,430,758	62.3%
Other grants and transfers	46,215,379	23,905,173	70,120,552	50,037,611	19,320,673	72.4%
Acquisition of Assets	300,000	0	300,000	285,600	14,400	95.2%
Other Payments	2,680,818	9,640,820	12,321,638	3,689,938	8,631,700	29.9%
Amount awaiting approval					-	
<b>TOTAL</b>	<b>109,040,876</b>	<b>58,240,983</b>	<b>167,281,859</b>	<b>110,278,028</b>	<b>57,003,830</b>	<b>65.9%</b>

- i. Compensation of Employees – *Late disbursement of funds*
- ii. Transfer to other government units – *Late disbursement of funds*
- iii. Other grants and transfers - *Late disbursement of funds*
- iv. Other payments - *Late disbursement of funds*

The NGCDF-Emuhaya Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:

  
 Fund Account Manager  
 Name: Paul C Mogendi

  
 Sub-County Accountant  
 Name: Dennis Majani  
 ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY**

**Reports and Financial Statements**

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

**VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>	<b>6,542,452.53</b>	<b>1,825,579.31</b>	<b>8,368,031.84</b>	<b>7,084,260.82</b>	<b>1,283,771</b>
1.1 Compensation of employees	3,236,446.80	482,759.31	3,719,206.11	2,176,057.82	1,543,148
1.2 Committee allowances	1,453,785.16	1,282,230.00	2,736,015.16	2,716,450.00	19,565
1.3 Use of goods and services	1,852,220.57	60,590.00	1,912,810.57	1,906,153.30	6,657
<b>2.0 Monitoring and evaluation</b>	<b>3,271,226</b>	<b>59,369</b>	<b>3,330,595</b>	<b>3,293,665</b>	<b>36,930</b>
2.1 Capacity building	1,136,424	0	1,136,424	1,130,000	6,424
2.2 Committee allowances	1,037,960	45,689	1,083,649	1,078,250	5,399
2.3 Use of goods and services	1,096,842	13,680	1,110,522	1,085,415	25,107
<b>3.0 Emergency</b>	<b>5,738,993</b>	<b>4,246,552</b>	<b>9,985,545</b>	<b>3,411,900</b>	<b>6,573,645</b>
3.1 Primary Schools	0	2,400,000	2,400,000	2,400,000	0
3.2 Secondary schools	0	700,000	700,000	700,000	0
3.3 Tertiary institutions	0	111,900	111,900	111,900	0
3.4 Security projects	0	200,000	200,000	200,000	0
<b>4.0 Bursary and Social Security</b>	<b>30,345,604</b>	<b>10,162,621</b>	<b>40,508,225</b>	<b>34,163,043</b>	<b>6,345,182</b>
4.1 Primary Schools	1,200,000	0	1,200,000	1,080,000	120,000
4.2 Secondary Schools	17,550,263	5,504,000	23,054,263	22,550,043	1,309,487
4.3 Tertiary Institutions	11,595,341.61	4,658,621	16,253,962	10,532,000	2,233,962
<b>5.0 Sports</b>	<b>2,180,818</b>	<b>1,963,793</b>	<b>4,144,610</b>	<b>4,075,896</b>	<b>68,714</b>
<b>6.0 Environment</b>	<b>880,782</b>	<b>0</b>	<b>880,782</b>	<b>280,000</b>	<b>600,782</b>
6.1 Esibila Sec School	80,000	-	80,000	0	80,000
6.2 Essunza Sec School	80,000	-	80,000	0	80,000
6.3 Kilingili Sec School	80,000	-	80,000	0	80,000
6.4 Esirulo Pri School	80,000	-	80,000	0	80,000
6.5 Emwasti Village	280,782	-	280,782	0	280,782
6.6 Emuhaya NG CDF Office	280,000	-	280,000	28,000	252,000

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
<b>7.0 Primary Schools Projects</b>	<b>20,325,000</b>	<b>14,400,000</b>	<b>34,725,000</b>	<b>23,397,492</b>	<b>11,327,508</b>
7.1 Assebu pri school	525,000.00	200,000	725,000	700,000	25,000
7.2 Esalwa Pri School	-	500,000	-	500,000	-
7.3 Ebututi Pri School	-	800,000	-	800,000	-
7.4 Ebucheli Pri School	-	800,000	-	800,000	-
7.5 Ebulamba Pri school	2,200,000	300,000	2,500,000	2,500,000	-
7.6 Ebusiratsi Pri School	-	500,000	500,000		500,000
7.7 Ebukhaya PRI school	750,000	500,000	1,250,000	1,250,000	-
7.8 Emmukunzi PRI School	600,000	500,000	1,100,000	500,000	600,000
7.9 Emwasti PRI school	-	300,000	300,000	300,000	-
8.0 Ebukobelo PRI School	-	200,000	200,000	200,000	-
8.1 Ebukobelo Pri School	1,200,000	500,000	1,700,000	1,700,000	-
8.2 Ebukobelo Pri School	-	200,000	200,000	200,000	-
8.3 Ebukoolo PRI School	-	500,000	500,000	500,000	-
8.4 Ebukanga Pri School	600,000	500,000	1,100,000	500,000	600,000
8.5 Ebbitsi Pri School	-	500,000	500,000	500,000	-
8.6 Esikhuyu Pri School	600,000	500,000	1,100,000	500,000	600,000
8.7 Ikumu Pri School	-	500,000	500,000	500,000	-
8.8 Emanyinya Pri School	-	800,000	800,000	800,000	-
8.9 Essunza Pri School	300,000	500,000	800,000	300,000	500,000
9.0 Ilungu Pri School		250,000	250,000	250,000.00	-
9.1 Itumbu Pri School	600,000	250,000	850,000	250,000	600,000
9.2 Muchula Pri School		4,800,000	4,800,000	3,600,000	1,200,000
9.3 Mumboko Pri School	1,200,000	-	1,200,000	0	1,200,000
9.4 Ebuyalu Special School	450,000	-	450,000	0	450,000
9.5 Esinaka Pri School	800,000	-	800,000	0	800,000
9.6 Esinaka Pri School	600,000	-	600,000	0	600,000
9.7 Esinaka Pri School	250,000	-	250,000	0	250,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
9.8 Ikalikha Pri School	1,000,000	-	1,000,000	900,000	100,000
9.9 Mundichiri Pri Schoo	600,000	-	600,000	0	600,000
10.0 Elununi Pri School	600,000		600,000	600,000	-
10.1 Musiakhupa Pri School	1,000,000	-	1,000,000	0	1,000,000
10.2 Emastuli Pri School	600,000	-	600,000	600,000	-
10.3 Esibuye Pri School	600,000	-	600,000	0	600,000
10.4 Emuhondo Pri School	750,000	-	750,000	0	750,000
10.5 Kilingili Pri School	800,000	-	800,000	800,000	-
10.6 Ebunangwe Pri School	600,000	-	600,000	0	600,000
10.7 Eluhobe Pri School	700,000	-	700,000	700,000	-
10.8 Mukhombe Pri School	600,000	-	600,000	0	600,000
10.9 Mwitukho Pri School	600,000	-	600,000	0	600,000
11.0 Emerembe Pri School	600,000	-	600,000	600,000	-
11.1 Ebuyalu pri School	600,000		600,000	0	600,000
<b>12.0 Secondary School Projects</b>	<b>23,206,000</b>	<b>6,650,000</b>	<b>29,856,000</b>	<b>14,380,000</b>	<b>15,476,000</b>
12.1 Esibakala Sec School	1,200,000	-	1,200,000	0	1,200,000
12.2 Esibila Sec School	1,000,000.00	-	1,000,000.00	1,000,000	-
12.3 Esibila Boys Sec School	600,000.00	-	600,000.00	0	600,000
12.4 Esibila Boys Sec School	250,000.00	-	250,000.00	0	250,000
12.5 Mungoye Sec School	3,500,000.00	2,000,000.00	5,500,000.00	2,000,000	3,500,000
12.6 Essaba Sec School	2,000,000.00	1,000,000.00	3,000,000.00	2,000,000	1,000,000
12.7 Ebusiloli Sec School	3,000,000.00	-	3,000,000.00	3,000,000.00	-
12.8 Emusire Sec School	2,000,000	-	2,000,000	0	2,000,000
12.9 Essunza Sec School	206,000	-	206,000	0	206,000
13.0 Essunza Sec School	3,250,000	-	3,250,000	2,000,000	1,250,000
13.1 Esirulo Sec School	1,500,000	1,000,000	2,500,000	1,000,000	1,500,000
13.2 Esirulo Sec School	500,000	500,000	1,000,000	500,000	500,000
13.3 Emanyinya Sec School	1,200,000	-	1,200,000	1,200,000	0

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
13.4 Bunyore Boys Sec School	1,500,000	-	1,500,000	0	1,500,000
13.5 Bunyore Boys School	500,000	-	500,000	0	500,000
13.6 Ebukoolo Sec School	-	600,000	600,000	600,000	0
13.7 Ebukanga Sec School	-	750,000	750,000	750,000	0
13.8 Emmukunzi Sec School	-	800,000	800,000	800,000	0
13.9 Mwitukha Sec School	1,000,000	-	1,000,000	0	1,000,000
					0
<b>14.0 Tertiary Institution Projects</b>	<b>6,000,000</b>	<b>4,160,042</b>	<b>10,160,042</b>	<b>8,395,060</b>	<b>1,764,982</b>
14.1 Bunyore TTC		1,415,000	1,415,000	1,415,000	
14.2 Bunyore TTC		2,695,000	2,695,000	2,695,000	
14.3 Bunyore TTC		1,465,000	1,465,000	1,465,000	
14.2 Bunyore TTC		1,500,000	1,500,000	1,500,000	
14.52 Bunyore TTC		1,000,000	1,000,000	1,000,000	
					0
<b>15.0 Security Projects</b>	<b>8,550,000</b>	<b>8,300,000</b>	<b>16,850,000</b>	<b>9,150,040</b>	<b>7,699,960</b>
15.1 Emuhaya Adm Centre	4,000,000.00	5,000,000	9,000,000	5,000,042	3,999,958
15.2 Emuhaya Adm Centre	-	300,000.00	300,000.00	300,000	0
15.3 Emuhaya Adm Centre	-	200,000.00	200,000	200,000	0
14.4 Embali Police Base	550,000	500,000	1,050,000	1,050,000	0
15.5 Ebusiratsi AP Camp	-	500,000	500,000	500,000	0
15.6 Emanyinya AP Camp	-	100,000	100,000	100,000	0
15.7 Emanyinya AP Camp	-	100,000	100,000	100,000	0
15.8 Emanyinya AP Camp	-	100,000	100,000	100,000	0
15.9 Ebukhaya AP Camp	-	500,000	500,000	-	500,000
16.0 Ebukhaya AP Camp	-	1,000,000	1,000,000	-	1,000,000
16.1 Ipali AP Camp	800,000		800,000	-	800,000
16.2 Ebukoolo Ap Camp	300,000		300,000	300,000	0
16.3 Essaba Ap Camp	300,000		300,000	-	300,000

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY**

**Reports and Financial Statements**

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
16.4 Ematsuli AP Camp	800,000		800,000	-	800,000
16.5 Emakakha Police	1,500,000		1,500,000	1,500,000	0
16.16 Ilungu AP Camp	300,000		300,000	-	300,000
					0
<b>17.0 Acquisition of assets</b>	<b>300,000</b>	-	<b>285,600</b>	<b>285,600</b>	0
17.1 Purchase of furniture and Equipments	180,000	-	180,000	165,600	14,400
17.2 Purchase of computers	120,000	-	120,000	120,000	0
					0
<b>18.0 Others</b>	<b>500,000</b>	<b>7,677,027</b>	<b>8,177,027</b>	<b>3,149,938</b>	<b>5,027,089</b>
18.1 Strategic Plan		3,000,000	3,000,000	2,999,938	62
18.2 Innovation Hub		4,677,027	4,677,027	-	4,677,027
18.3 . Painting of CDF Offices	500,000	-	500,000	150,000	350,000

(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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) – GILGIL  
CONSTITUENCY**

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

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**IX. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-Emuhaya 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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMUHAYA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 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.

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for 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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMUHAYA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>			<b>2018-2019</b>	<b>2017 - 2018</b>
			<b>Kshs</b>	<b>Kshs</b>
Normal Allocation				
	AIE NO B 030235	1	10,000,000.00	
	AIE NO B 005103	2	52,834,483.15	
	AIE NO B 030381	3	12,000,000	
	AIE NO B 006323	4	8,000,000	
	AIE NO B 047085	5	24,000,000	
	AIE NO B 005369	6	1,950,000	
	AIE NO A855796	1		5,500,000
	AIE NO A896798	2		37,905,172
Conditional grants			-	
Receipt from other Constituency			-	
<b>TOTAL</b>			<b>108,784,483</b>	<b>43,405,172</b>

**2. PROCEEDS FROM SALE OF ASSETS**

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

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**3. OTHER RECEIPTS**

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	4,000	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>4,000</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2018-2019	2017 - 2019
	Kshs	Ksh
Basic wages of contractual employees	2,176,058	1,732,020
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	-	-
Gratuity-Paid	-	-
Gratuity-Accrued	-	-
<b>TOTAL</b>	<b>2,176,058</b>	<b>1,732,020</b>

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5. USE OF GOODS AND SERVICES

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	157,442	78,721
Communication, supplies and services	526,560	416,884
Printing, advertising and information supplies & services	588,240	228,240
Training expenses	1,103,920	903,920
Hospitality supplies and services	175,000	75,000
Commitee allowance	3,797,700	1,688,656
Insurance costs	-	-
Office and general supplies and services	954,799	954,799
Other operating expenses	496,448	463,880
Routine maintenance - vehicles and other transport equipment	116,160	116,160
Strategic Plan	-	-
<b>TOTAL</b>	<b>7,916,269</b>	<b>4,926,260</b>

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*NOTES TO THE FINANCIAL STATEMENTS*

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

<b>TRANSFER TO OTHER GOVERNMENT ENTITIES</b>		
<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary schools	23,397,492	2,214,000
Transfers to Secondary schools	14,380,000	5,305,000
Transfers to Tertiary institutions	8,395,060	233,300
<b>TOTAL</b>	<b>46,172,552</b>	<b>7,752,300</b>

7. OTHER GRANTS AND OTHER PAYMENTS

<b>OTHER GRANTS AND OTHER PAYMENTS</b>		
<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	21,787,775	15,001,383
Bursary -Tertiary	10,532,000	5,934,000
Bursary-Special schools	1,080,000	-
Mocks & CAT	-	-
Security	9,150,040	3,208,324
Sports	4,075,896	-
Environment	-	-
Emergency Projects	3,411,900	2,000,000
<b>TOTAL</b>	<b>50,037,611</b>	<b>26,143,707</b>

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8. ACQUISITION OF ASSETS

<b>Non-Financial Assets</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	285,600	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>285,600</b>	<b>-</b>

9. OTHER PAYMENTS

<b>9 Other Payments</b>	<b>2018-2019</b>
Delian enterprises	540,000
Strategic plan	2,999,938
Painting of cdf offices	150,000
<b>TOTAL</b>	<b>3,689,938</b>

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10A: Bank Accounts (cash book bank balance)

<b>10A: Bank Balances (cash book bank balance)</b>			
<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
<i>EQUITY BANK LUANDA-1120299846566</i>	<i>A/C no.1120299846566</i>	<b>1,966,955</b>	<b>3,456,500</b>
<b>10B: CASH IN HAND)</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
Location 1		-	-
<b>TOTAL</b>		-	-

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**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<b>Total</b>				<b>-</b>

**12A. RETENTION**

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
<b>Total</b>	-	-

**12B. STAFF GRATUITY OUTSTANDING**

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
1 Christopher Amwayi Onyango	113,482.32	113,482.32
2 Titus Opeywa	109,769.76	109,769.76
3 Ayub Ebole	287,549.18	287,549.18
4 Washington Olando	295,576.63	295,576.63
5 Morrison Osanya	71,881.56	71,881.56
6 Damary Awinja	88,811.28	88,811.28
7 Danny Apwoka	185,404.80	185,404.80
8 Aggry Otiato	38,368.08	38,368.08
<b>Total</b>	<b>1,190,843.61</b>	<b>1,190,843.61</b>

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<b>13 BALANCES BROUGHT FORWARD</b>		
	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>(1/7/2018</b>	<b>(1/7/2017)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	3,456,500	58,253,703
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>3,456,500</b>	<b>58,253,703</b>

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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*NOTES TO THE FINANCIAL STATEMENTS*

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2018-2019	2017-2018
	Kshs	Kshs
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	160,000	-
	<b>160,000</b>	-

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

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

<b>15.3: UNUTILIZED FUND (See Annex 3)</b>			
		2018-2019	2017 - 2018
		Kshs	Kshs
Compensation of employees		1,543,148	1,850,792
Use of goods and services		63,152	3,933,612
Amounts due to other Government entities		30,893,490	29,750,314
Amounts due to other grants and other transfers		18,193,836	22,706,265
Amounts awaiting approval		1,200,000	-
Other payments		5,095,804	-
		<b>57,003,830</b>	<b>58,240,983</b>

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

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	14,857,052.70	1,727,764.90
	14,857,052.70	1,727,764.90

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY**  
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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	
<b>Construction of buildings</b>					
1.	-	-	-	-	
Sub-Total					
<b>Construction of civil works</b>					
2.	-	-	-	-	
Sub-Total					
<b>Supply of goods</b>					
3.	-	-	-	-	
Sub-Total					
<b>Supply of services</b>					
4. ENVERTEK AFRICA CONSULT LIMITED	160,000			160,000	
Sub-Total				160,000	
Grand Total				160,000	

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>		-	-	-	-	
1.						
	Sub-Total					
<b>Middle Management</b>						
2.		-	-	-	-	
	Sub-Total					
<b>Unionisable Employees</b>						
3.		-	-	-	-	
	Sub-Total					
<b>Others (specify)</b>						
4.		-	-	-	-	
	Sub-Total					
	Grand Total					

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUND**

**ANNEX 3 - ANALYSIS OF UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,543,148	1,850,792	Awaiting funds
Use of goods & services		63,152	3,933,612	Awaiting funds
Sub-Total		<b>1,606,300</b>	<b>5,784,404</b>	
<b>Amounts due to other Government entities</b>				
Primary Projects		13,850,000	14,450,000	Awaiting funds
Secondary Projects		15,806,000	6,050,000	Awaiting funds
Tertiary projects		2,050,000	4,853,658	Awaiting funds
Security projects		8,050,000	8,300,000	Awaiting funds
Sub-Total		<b>39,756,000</b>	<b>33,653,658</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary		4,941,515	9,024,171	Awaiting funds
Sports		818	1,963,793	Awaiting funds
Emergency		4,388,993	3,137,931	Awaiting funds

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Hubs			4,677,027	
	Sub-Total		<b>9,331,326</b>	<b>18,802,921</b>
Acquisition of assets		14,400		Awaiting funds
other payments		5,095,804		Awaiting funds
Amounts awaiting approval		1,200,000		Awaiting funds
	Sub-Total		<b>6,310,204</b>	-
	Grand Total		<b>57,003,830</b>	<b>58,240,983</b>

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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	2,300,000.00	0	0	2,300,000.00
Buildings and structures	41,293,933.20	0	0	41,293,933.26
Transport equipment	7,005,545.00	0	0	7,005,545.00
Office equipment, furniture and fittings	1,816,038.00	0	0	1,816,038.00
ICT Equipment, Software and Other ICT Assets	1,791,139.00	285,600.00	0	2,076,739.00
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>54,228,095.26</b>	<b>285,600.00</b>	<b>0</b>	<b>54,492,256.26</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Mukhombe Pri School	KCB	1132453683	2,725.00	0
Emanyinya Sec School	KCB	1110607695	1,202,114.75	0
Emwatsi Pri School	KCB	1128789264	10,482.00	0
Mwitukho Pri School	KCB	1137443227	235,226.00	756.00
Emmukunzi Sec School	KCB	1135372268	131,839.50	0
Ebukhaya Pri School	KCB	1135727392	752,253.00	2,444.00
Esalwa Pri School	KCB	1128768704	4,975.00	14,277.50
Elununi Pri School	KCB	1156281598	556,773.00	2,042.00
Ebulondi Pri School	KCB	1128437627	19,095.00	0
Esirulo Pri School	KCB	1110441711	832.00	2,999.45
Emmukunzi Pri	KCB	1128102463	1,744.50	0
Eluhobe Pri School	KCB	1134640811	2,094.00	51,552.00
Ebukanga Sec School	KCB	1135492557	2,088.00	2,287.00
Esibila Sec School	KCB	1137497211	1,009,507.40	0
Mundichiri Pri School	KCB	1135268096	761.50	529.00
Essunza Pri School	KCB	1135400210	316,062.00	5,434.00
Emurembe Pri School	KCB	1128390361	580,143.50	573.00
Ebukanga Technical Training Inst	EQUITY	1120264516476	222,409.50	0
Essaba Sec School	EQUITY	1120261600376	479.50	194,909.00
Mungoye Sec School	EQUITY	1120262677491	932.00	607.00
Ebukoolo Sec School	EQUITY	1120299446123	115,960.00	0
Itumbu Pri School	EQUITY	1120269801417	135.50	0
Ilungu Pri School	EQUITY	1120260535254	770.00	0
Emanyinya Pri School	EQUITY	1120269039022	1,300.00	0
Ebbitsi Pri School	EQUITY	1120264527719	20,018.00	0

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Ebukobelo Pri School	EQUITY	1120277565087	1,154,841.00	0
Ebusiratsi COG Pri School	EQUITY	1120297543435	3,799.45	2,999.45
Ebulamba Pri School	EQUITY	1120298729815	2,208,102.00	3,687.00
Ebucheli Pri School	EQUITY	1120261493763	4,925.00	135.00
Assebu Pri School	EQUITY	1120261593871	329,850.00	1,890.00
Ebusiloli Sec School	EQUITY	1120297669043	4,332,785.00	1,433,145.00
Embali Adm Centre	EQUITY	1120263364002	557,642.50	0
Ebusiratsi Ap Camp	EQUITY	1120266392380	276.00	0
Emanyinya Ap	EQUITY	1120298713446	555.10	0
Kilingili Pri School	EQUITY	1120298825577	761,597.00	2,287.00
Ebukoolo AP Camp	EQUITY	1120266296005	305,770.00	0
Mwituha Pri School	EQUITY	1120271458638	2,930.00	905.00
Ebututi Pri School	EQUITY	1120261526036	3,259.00	4,306.50
<b>Total</b>			<b>14,857,052.70</b>	<b>1,727,764.90</b>

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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 frame (Put a date when you expect the issue to be resolved)
1.1	<b>Failure to Prepare Trial balance</b>	The Trial balance was available. I am sorry if it was not presented to the auditors. I have attached it	Paul C Mogendi	Resolved	N/A
1.4	<b>Failure to maintain constituency's cash book</b>	Kindly note that the mandate of preparation of books of accounts for constituencies lies with the Sub County Accountants. In this particular matter we have notified the Sub County Accountant accordingly. On verification, it's true that the cash book was available but not prepared for almost a period 7 months. This is because there were NIL transactions during these	Paul C Mogendi	Resolved	N/A

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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)
		seven months. Thus, the seven months were put together in the preceding month once funds were received.			
2.	<b>Committee expenses</b>	Payment Vouchers are usually kept or stored in the sub county treasury under the custody of the sub county accountant. During audit we could not find some p.v as a result of document mixed up in the store. However, the p.v have been found and are now available.	Paul C Mogendi	Resolved	N/A
	<b>Absorption of Budget</b>	Note that at the start of the 2017/2018 F/Y (that's on 01.07.2017), NGCDF EMUHAYA had a balance of kshs. 5,194,775.34 (refer to Annex 1.2(a) for copy of Bank statement dated 01.07.2017) showing how much funds were carried forward from 2016/2017 F/Y. Until 30.12.2017 funds for 2017/2018 FY had not been received.	Paul C Mogendi	Resolved	N/A

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 For the year ended June 30, 2019**

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 taken: (Put date when you expect the issue to be resolved)																
		<p>During 2017/2018 F/Y, only kshs.43,405,172.00 was disbursed to NGCDFC Emuhaya as indicated in the table below.</p> <table border="1"> <thead> <tr> <th>S/NO RECEIVED</th> <th>DESCRIPTION</th> <th>DATE RECEIVED</th> <th>AMOUNT (kshs.)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>1st allocation</td> <td>01. 01. 2018</td> <td>5,500,000.00</td> </tr> <tr> <td>2.</td> <td>2nd allocation</td> <td>20.04.2018</td> <td>37,905,172.00</td> </tr> <tr> <td colspan="3" style="text-align: center;">TOTAL</td> <td>43,405,172.00</td> </tr> </tbody> </table> <p>If kshs. 43,405,172.00. (that's 5,500,000.00 + 37,905,172.00) was received during 2017/2018 F/Y out of a total budget allocation of Kshs. 98,795,270.00 {Refer to Annex 1.2(b) for copy of bank statement}.</p> <p>From the above highlight, it's clear that one can only spend what he or she has. Thus Emuhaya constituency could only spend what they had already received within 2017/2018 F/Y.</p> <p>The balance of the money (kshs.52,834,483.15) that was meant for 2017/2018 F/Y was received late (on 11.07.2018) R</p>	S/NO RECEIVED	DESCRIPTION	DATE RECEIVED	AMOUNT (kshs.)	1.	1st allocation	01. 01. 2018	5,500,000.00	2.	2nd allocation	20.04.2018	37,905,172.00	TOTAL			43,405,172.00			
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1.	1st allocation	01. 01. 2018	5,500,000.00																		
2.	2nd allocation	20.04.2018	37,905,172.00																		
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
 EMUHAYA CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019**

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)																												
4.	<b>Construction of a Dining Hall and Kitchen at Ebusiloli Secondary</b>	<p>Following are responses to questions raised above regarding Ebusiloli Sec. School.</p> <p>Kindly note that this project started on 2014/2015 FY. The project is a storey building meant to put up a Dining Hall and Kitchen. The project has received fund as indicated in the table below.</p> <table border="1"> <thead> <tr> <th>S/NO.</th> <th>F/Y</th> <th>ORIGINAL COST AS PER BUDGET PROPSAL RECEIVED</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>I.</td> <td>2014/2015</td> <td>800,000.00</td> <td>500,000.00</td> </tr> <tr> <td>II.</td> <td>2015/2016</td> <td>2,500,000.00</td> <td>1,500,000.00</td> </tr> <tr> <td>III.</td> <td>2016/2017</td> <td>NIL</td> <td></td> </tr> <tr> <td>IV.</td> <td>2017/2018</td> <td>8,000,000.00</td> <td>1,400,000.00</td> </tr> <tr> <td>V.</td> <td>2018/2019</td> <td>8,000,000.00</td> <td>3,000,000.00</td> </tr> <tr> <td colspan="2">TOTAL</td> <td>6,400,000.00</td> <td></td> </tr> </tbody> </table> <p>The indication in the PIS Report that the project was complete was a clerical error. This has been corrected.</p>	S/NO.	F/Y	ORIGINAL COST AS PER BUDGET PROPSAL RECEIVED	AMOUNT	I.	2014/2015	800,000.00	500,000.00	II.	2015/2016	2,500,000.00	1,500,000.00	III.	2016/2017	NIL		IV.	2017/2018	8,000,000.00	1,400,000.00	V.	2018/2019	8,000,000.00	3,000,000.00	TOTAL		6,400,000.00		Paul C Mogendi	Resolved	N/A
S/NO.	F/Y	ORIGINAL COST AS PER BUDGET PROPSAL RECEIVED	AMOUNT																														
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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