

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

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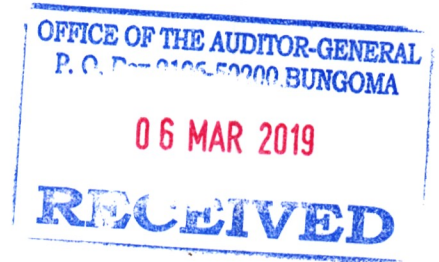
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SIRISIA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND SIRISIA
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2018

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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:

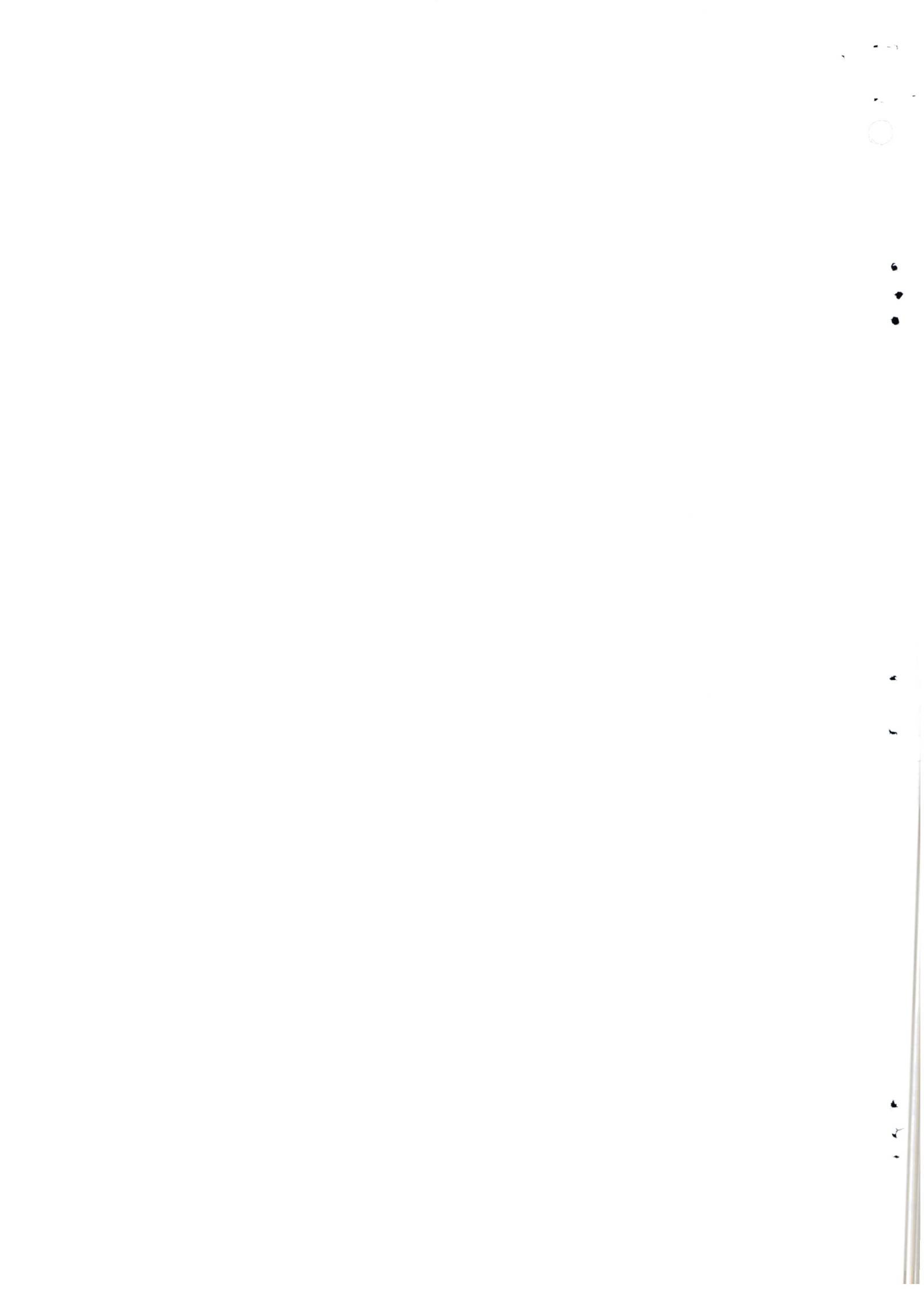
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide 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)
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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 SIRISIA 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:

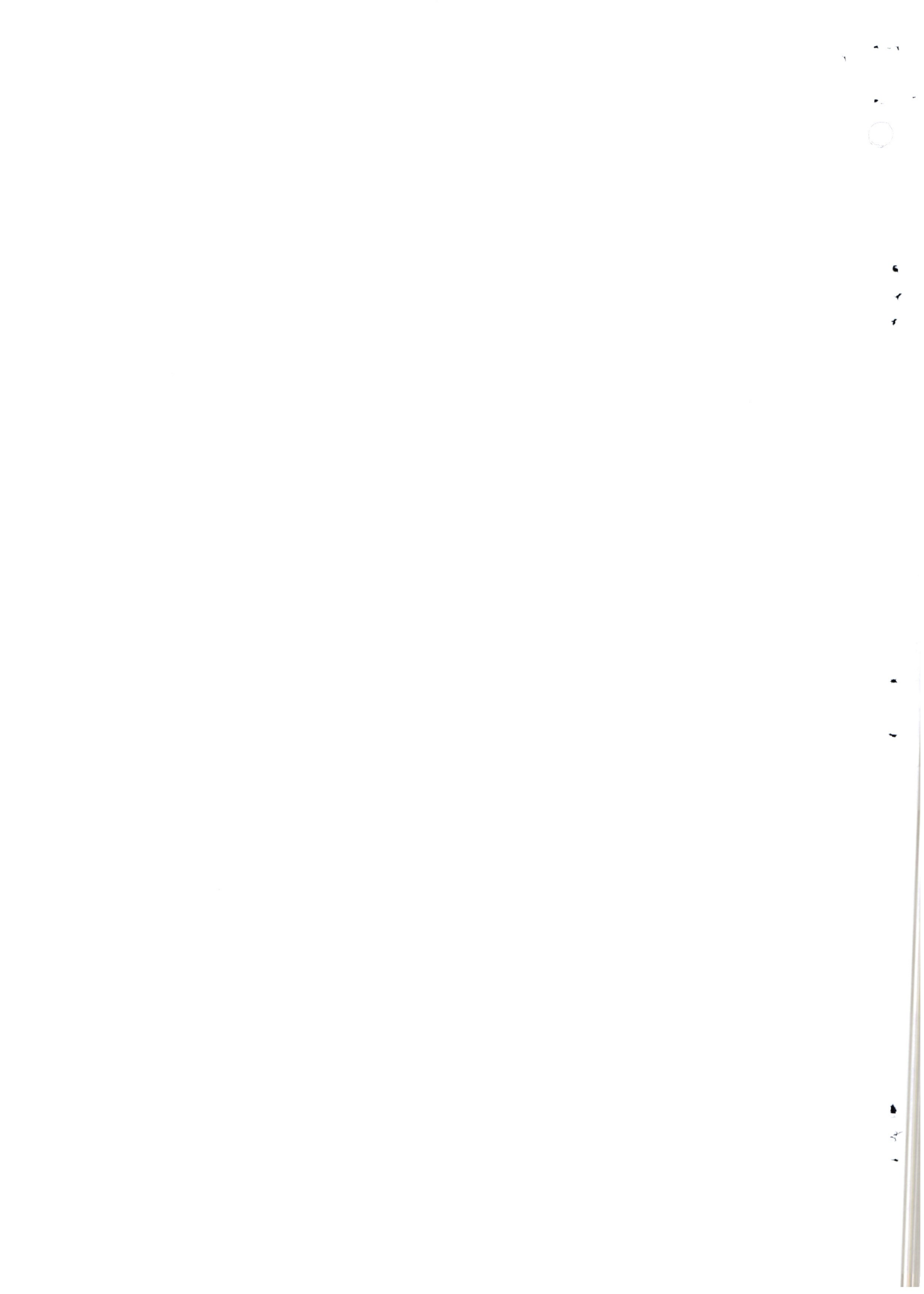
No.	Designation	Name
1.	Accounting Officer	YUSUF MBUNO
2.	A.I.E holder	IGNATIUS.K.ATEYA
3.	Sub-County Accountant	GILBERT S. ABUYA
4.	Chairman NGCDFC	PHILIP S.WANJALA
5.	Member NGCDFC	LINET GIDOSI

(d) Fiduciary Oversight Arrangements

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

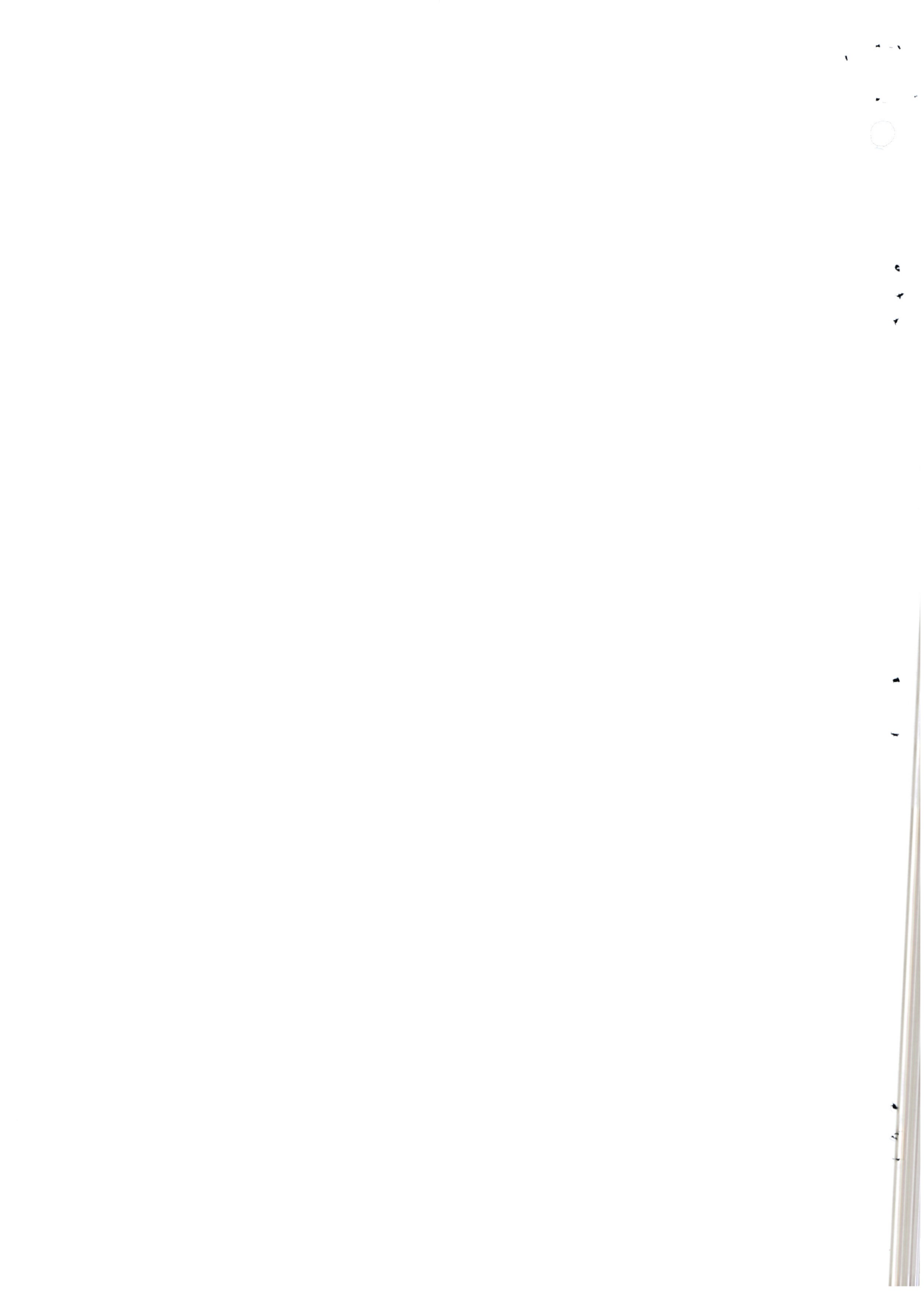
(e) NGCDF SIRISIA Constituency Headquarters

P.O. Box 55-50208,
NG-CDF Building



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

SIRISIA.



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

**Reports and Financial Statements
For the year ended June 30, 2018**

(f) NGCDF SIRISIA Constituency Contacts

E-mail: cdfsirisia@ngcdfc.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF SIRISIA Constituency Bankers

1. Cooperative Bank of Kenya
Bungoma Branch

P.o Box 1964,
BUNGOMA.
2. Cooperative Bank of Kenya

Bungoma Branch (A/C No.01120050350800)

(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

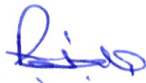
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes, *(under this section, include graphs, pie charts, figures and tables)*
- Detail key achievements for the entity *(under this section use pictorials to depict successful projects undertaken during the year),*
- List emerging issues related to the entity,
- List the implementation challenges and recommended way forward. *(Ensure that you include what the entity is doing to overcome the challenges noted).*

Sign



CHAIRMAN NGCDF COMMITTEE

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

**Reports and Financial Statements
For the year ended June 30, 2018**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-SIRISIA 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, 2018. 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-SIRISIA 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, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-SIRISIA 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 NG CDF-SIRISIA 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.

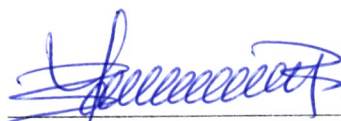
Approval of the financial statements

The NGCDF-SIRISIA Constituency financial statements were approved and signed by the Accounting Officer on 30.9. 2018.



Fund Account Manager

IGNATIUS K.ATEYA



Sub-County Accountant

GILBERT S.ABUYA



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIRISIA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Audit Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund – Sirisia Constituency set out on pages 8 to 27, which comprise the statement of financial assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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 – Sirisia Constituency as at June 30, 2018, 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.

Basis for Qualified Opinion

1. Accuracy and completeness of the Financial Statements

A review of records and supporting documentation on compensation of employees under note 2 revealed unreconciled variance of Kshs.367,663 being the difference between the total payment vouchers amount of Kshs.1,493,235 and the financial statements balance of Kshs.1,125,572.

In the circumstances, it is not possible to ascertain accuracy of the balances reflected in the financial statements.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Sirisia Constituency for the year ended 30 June 2018

2. Unsupported Expenditure

Included in the use of goods and services figure of Kshs.6,405,334 includes expenditure of Kshs.402,000 in respect of domestic travel and subsistence, which was not supported with relevant work tickets and activity reports.

Consequently, the propriety of the above expenditures could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituency Development Fund – Sirisia Constituency in accordance with ISSAI 30 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 judgement are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no Key Audit Matters to report.

Other Matter

1. Budgetary Control and Performance

During the year under review, the Fund spent Kshs.45,110,906 against a budgeted amount of Kshs.139,661,948 thereby resulting into a budget under-absorption of Kshs.94,551,042 or 67.7% as highlighted below:

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS				
Transfers from NGCDF Board	139,661,948	83,553,447	56,108,501	59.83%
TOTALS	139,661,948	83,553,447	56,108,501	59.83%
PAYMENTS				
Compensation of Employees	3,102,729	1,125,572	1,977,157	36.28%
Use of goods and services	9,070,910	6,405,335	2,665,576	70.61%
Transfers to Other Government Units	56,403,448	20,950,000	35,453,448	37.14%
Other grants and transfers	61,918,832	15,930,000	45,988,833	25.73%
Acquisition of Assets	1,489,000	700,000	789,000	47.01%
Other Payments	7,677,027	-	7,677,027	0.00%
TOTALS	139,661,948	45,110,906	94,551,042	67.7%

Consequently, the Fund performed poorly and had not achieved its projects completion targets.

2. Project Implementation Status

The National Government Constituency Development Fund - Sirisia Constituency was to implement a total of 63 projects/programmes under security, Education, Sports, and Environment sectors during the financial year as shown below. Further analysis indicated 32% of the projects had started, 65% of the projects were still on going and 3% of the project had been completed as at the time of audit as highlighted below:

Project Implementation Performance-Sirisia CDF									
Sector	Total Project Cost Kshs.	Budgeted Projects	Actual/Implemented Projects						
			Not Started Kshs.		Ongoing Kshs.		Completed		% of Completed Projects
Primary School Projects	23,882,184	31	6	7,200,000	25	16,682,184	-	-	0%
Secondary School Projects	16,800,000	10	3	4,600,000	7	12,200,000	-	-	0%
Security Projects	12,879,310	15	11	11,379,310	4	1,500,000	-	-	0%
Sports & Environment	3,395,386	2	-	-	2	3,395,386	-	-	0%
ICT centre	1,169,256	1	-	1,169,256	1	-	-	-	0%
Strategic Plan	3,000,000	1	-	3,000,000	1	-	-	-	0%
Bursary Fund	17,202,586	1	-	-	-	-	1	17,202,586	100%
Emergency	4,568,966	1	-	-	1	4,568,966	-	-	0%
Administration	1,593,103	1	-	-	-	-	1	1,593,103	100%
Total	80,380,791	63	20	27,348,566	41	33,777,570	2	18,795,690	23%
% Completion			32%		65%		3%		

Consequently, the CDF may not have achieved its projects completion targets and could therefore not provide its constituents with all the services planned and budgeted for the year ended.

3. Low Disbursement of Funds by the CDF-Board.

Included in the transfers from CDF board under the statement of receipts and payments is Kshs.83,553,447 received during the year compare to the approved budget allocation figure of Kshs.86,810,334 results into a deficit of Kshs.3,256,887. Further, this amount excludes an amount of Kshs.94,551,042 which ought to have been received from the NGCDF Board that have accumulated over the years.

Consequently, the low disbursement of funds by the Board may affect ability of the Sirisia NGCDF to provide required services to its constituents.

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 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

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, 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

None formation of Project Management Committees (PMCs)

The statement of receipts and payments reflect an expenditure of Kshs.20,950,000 in respect of transfers to other government units being Kshs.9,550,000 and Kshs.11,400,000 as transfers to Primary Schools and Secondary Schools respectively. Further, Annex 2 under note 9.2 reflects that Kshs.9,105,2645 are unspent amounts by various Project Management Committees (PMCs). A review of records indicates that all projects budgeted and planned for implementation did not take off as a result of non- formation of PMCs.

In the circumstance, it is not clear how Kshs.20,950,000 was spent without the mandatory committees hence the propriety of these expenditure could not be confirmed.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the NG-CDF's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the NG-CDF's or to cease operations, or have no realistic alternative but to do so.

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

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

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

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

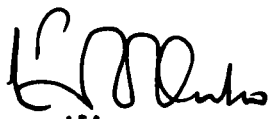
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the NG-CDF's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the 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 NG-CDF'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 NG-CDF's to cease to continue 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 NG-CDF's 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 August 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	83,553,447	40,948,277
TOTAL RECEIPTS		83,553,447	40,948,277
PAYMENTS			
Compensation of employees	2	1,125,572	2,050,575
Use of goods and services	3	6,405,334	7,396,464
Transfers to Other Government Units	4	20,950,000	16,100,000
Other grants and transfers	5	15,930,000	14,479,185
Acquisition of Assets	6	700,000	5,811,000
Other Payments		-	3,715,080
TOTAL PAYMENTS		45,110,906	49,552,304
SURPLUS/(DEFICIT)		38,442,541	- 8,604,027

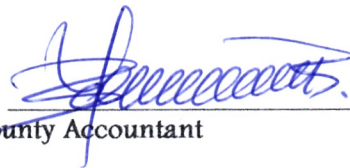
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SIRISIA Constituency financial statements were approved on 30-9 2018 and signed by:



Fund Account Manager

IGNATIUS K.ATEYA GILBERT S.ABUYA

ICPAK Member Number:



Sub-County Accountant

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

V. STATEMENT OF ASSETS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	38,446,513	23,973
TOTAL FINANCIAL ASSETS		38,466,513	23,973
REPRESENTED BY			
Fund balance b/fwd	8	23,973	8,628,000
Surplus/Deficit for the year		38,442,540	8,604,027
NET LIABILITIES		38,466,513	23,973

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SIRISIA Constituency financial statements were approved on 30.9. 2018 and signed by:



Fund Account Manager

IGNATIUS K.ATEYA GILBERT S.ABUYA

ICPAK Member Number:



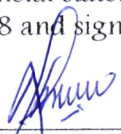
Sub-County Accountant

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

VI. STATEMENT OF CASHFLOW

		2017 – 2018	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	83,553,447	40,948,277
		83,553,447	40,948,277
Payments for operating expenses			
Compensation of Employees	2	1,125,572	2,050,575
Use of goods and services	3	6,405,334	7,396,464
Transfers to Other Government Units	4	20,950,000	16,100,000
Other grants and transfers	5	15,930,000	14,479,185
Other Payments		-	3,715,080
		44,410,906	43,741,304
Net cash flow from operating activities		39,142,540	-2,793,027
 CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	700,000	5,811,000
Net cash flows from Investing Activities		-700,000	-5,811,000
 NET INCREASE IN CASH AND CASH EQUIVALENT		38,442,540	-8,604,027
Cash and cash equivalent at BEGINNING of the year	8	23,973	8,628,000
Cash and cash equivalent at END of the year	7	<u>38,466,513</u>	<u>23,973</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SIRISIA Constituency financial statements were approved on 30.9. 2018 and signed by:

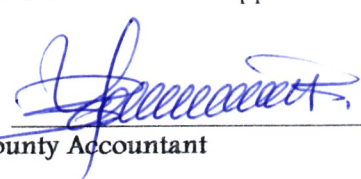


Fund Account Manager

IGNATIUS K.ATEYA

GILBERT S.ABUYA

ICPAK Member Number:



Sub-County Accountant

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY
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For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	86,810,344	52,851,603	139,661,948	83,553,447	56,108,501	59.83%
TOTALS	86,810,344	52,851,603	139,661,948	83,553,447	56,108,501	59.83%
PAYMENTS						
Compensation of Employees	1,580,000	1,522,729	3,102,729	1,125,572	1,977,157	36.28%
Use of goods and services	6,232,931	2,837,979	9,070,910	6,405,335	2,665,576	70.61%
Transfers to Other Government Units	35,653,448	20,750,000	56,403,448	20,950,000	35,453,448	37.14%
Other grants and transfers	35,666,938	26,251,894	61,918,832	15,930,000	45,988,833	25.73%
Acquisition of Assets		1,489,000	1,489,000	700,000	789,000	47.01%
Other Payments	7,677,027	-	7,677,027	-	7,677,027	0.00%
TOTALS	86,810,344	52,851,603	139,661,948	45,110,906	94,551,042	32.30%

- i. 36.27% compensation of employees NG-CDF SIRISIA as a result of late remission of fund from board
- ii. 70.61% use of goods and services NG-CDF SIRISIA as a result of late remission of fund from board
- iii. 37.14% transfer to other government units NG-CDF SIRISIA failed to meet target due to late fund from board
- iv. 25.72% other grant transfers NG-CDF SIRISIA failed due to late remission of funds
- v. 47.01% Acquisition of assets NG-CDF SIRISIA failed to meet target due to late funds from board
- vi. 0% other payments of NG-CDF SIRISIA failed target as a result of non-remission of funds from board

The NGCDF-SIRISIA Constituency financial statements were approved on 30.9.2018 and signed by:

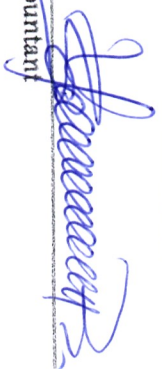
Fund Account Manager

IGNATIUS KATEYA



Sub-County Accountant

GILBERT SABUYA



ICPAK Member Number:

VIII. 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-SIRISIA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIRISIA 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.

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIRISIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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

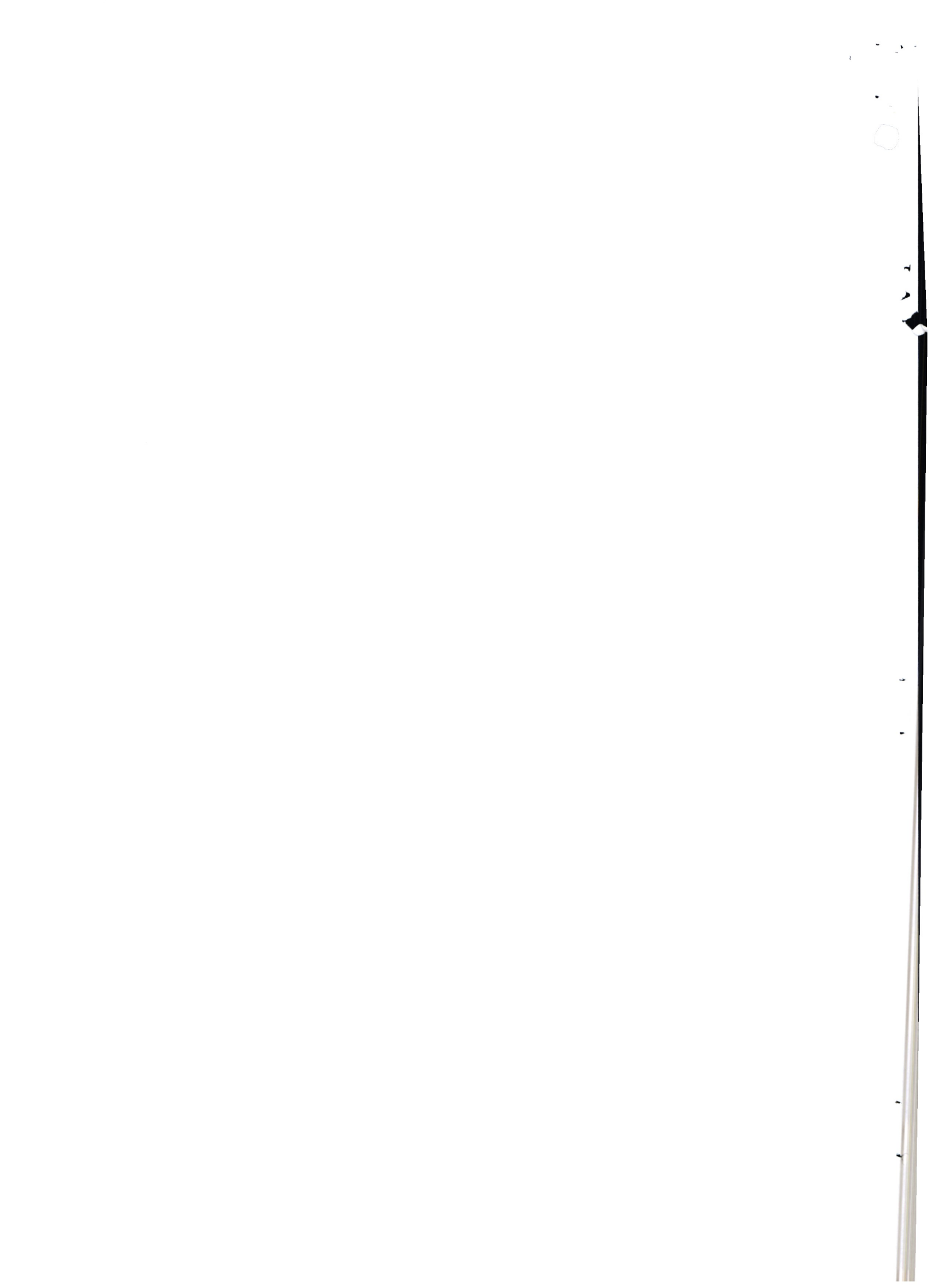
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations 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 Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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 2017 for the period 1st July 2017 to 30th June 2018 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 2018.

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) –
SIRISIA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017- 2018 Kshs	2016-2017 Kshs
NGCDF Board			
AIE NO	A892506	5,500,000	-
AIE NO	A892568	40,148,275	-
AIE NO	A896810	37,905,172	-
AIE NO	A829998	-	4,094,827
AIE NO	A855177	-	36,853,449
TOTAL		83,553,447	40,948,276

2. COMPENSATION OF EMPLOYEES

	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	804,572	1,658,575
Basic wages of casual labor	75,000	140,000
House allowance	201,000	252,000
Transport allowance	45,000	-
Total	1,125,572	2,050,575

3. USE OF GOODS AND SERVICES

	2017-2018 Kshs	2016-2017 Kshs
Committee Expenses	1,600,000	2,367,084
Utilities, supplies and services	2,523,934	3,277,880
Domestic travel and subsistence	402,000	350,000
Printing, advertising and information supplies & services	320,000	311,000
Training expenses	704,400	-
Hospitality supplies and services	280,000	100,000
Office and general supplies and services	300,000	400,000
Routine maintenance – vehicles and other transport equipment	175,000	489,000
Routine maintenance – other assets	100,000	101,500
Total	6,405,334	7,396,464

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools (see attached list)	9,550,000	12,800,000
Transfers to secondary schools (see attached list)	11,400,000	3,300,000
TOTAL	20,950,000	16,100,000

5. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	5,500,000	4,727,000
Bursary – tertiary institutions (see attached list)	6,320,000	3,760,000
Mock & CAT (see attached list)	-	1,500,000
Security projects (see attached list)	2,330,000	130,000
Sports projects (see attached list)	-	1,637,931
Environment projects (see attached list)	1,650,000	124,254
Emergency projects (see attached list)	-	2,600,000
Total	15,930,000	14,479,185

6. ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Refurbishment of Building	700,000	-
Purchase of Vehicles and Other Transport Equipment	-	5,811,000
Total	700,000	5,811,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIRISIA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>COOPERATIVE BANK BUNGOMA BRANCH A/C NO.01120050350800</i>	38,466,513	23,973
Total	38,466,513	23,973

8. BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	23,973	8,628,000
	23,973	8,628,000



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

9. OTHER IMPORTANT DISCLOSURES

9.1: PENDING STAFF PAYABLES (See Annex 1)

	Kshs	Kshs
Others (<i>specify</i>) staff gratuity	172,117	706,919
	<u>172,117</u>	<u>706,919</u>

9.2: UNUTILIZED FUNDS (See Annex 2)

	Kshs	Kshs
Compensation of employees	1,977,157	1,522,729
Goods and services	2,665,576	1,324,025
Amounts due to other Government entities (see attached list)	35,453,448	20,750,000
Amounts due to other grants and other transfers (see attached list)	45,988,833	15,896,722
Acquisition of assets	789,000	1,489,000
Others (<i>specify</i>)	7,677,027	489,817
	<u>94,551,042</u>	<u>41,472,293</u>

9.3: PMC account balances (See Annex 3)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	9,313,114	12,907,486
	9,313,114	12,907,486



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIRISIA CONSTITUENCY**

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For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. 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.

Ref 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 (timeframe when I expect the issue to be resolved)
1.0	Budgetary control Performance	Late remission of funds from the board	Ignatius KweyuAteya Fund Account Manager	Resolved-but no submission done to Public Accounts Committee	16/09/17
2.0	Project Implementation Status	To ensure 100% implementation of projects	Ignatius KweyuAteya	Resolved- but not submitted to public accounts committee	16/09/17
3.0	Lack of Title Deeds for Purchased Parcels of Land	Acquisition of Title Deeds to be fast tracked	Ignatius KweyuAteya Fund Account Manager	Resolved -but no submission to public accounts committee	03/11/17
4.0	Unsupported Procurement on acquisition of Assets	The tender evaluation minutes have been availed for verification	Ignatius KweyuAteya Fund Account Manager	Resolved –but not submitted to public Account committee	16/109/17
5.0	Unavailed logbook for Motor Vehicle GK A597V	The logbook is being looked for and the vehicle will be brought back after repair	Ignatius KweyuAteya Fund Account Manager	Resolved but not submitted to Public accounts committee	16/09/17
6.0	Incomplete Sibumba Water Project	A letter has been written to Chwele- Lwakhakha Road contractor to repair the damaged pipes to make the project operational	Ignatius KweyuAteya Fund Account Manager, Sub- county, Water Officer.	Resolved- but no submission done to public accounts committee	16/09/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
					2017	2018
		a	b	c	d=a-c	
Sub-Total						
1. JOSEPH MAKULIA	G	170,291	Jul-13	65,200	105,091	55,476
2. EMMANUEL SIBOE	G	170,291	Jul-13	65,200	105,091	55,476
3. MANUEL WALUKE		122,017	Jul-13	46,500	75,517	-
4. JOSEPHAT MALAKA		122,017	Jul-13	46,500	75,517	-
5. SILAS KISASATI	H	192,668	Jul-14	73,254	119,414	61,165
6. ANN NEKESA KUNDU	G	94,637	Jul-15	-	94,637	-
7. COLLINNS WAMATABU MUCHUNGI	J	131,651	Jul-15	-	131,651	-
Grand Total		1,003,573		296,654	706,919	172,117

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 2–UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		1,977,157.00	1,522,729	Late remission of funds
Use of goods & services		2,665,576.35	1,324,025	Late remission of funds
Amounts due to other Government entities		35,453,448.29	20,750,000	Late remission of funds
	Sub-Total	40,096,181.64	23,596,754	
Amounts due to other grants and other transfers		45,988,832.71	15,896,722	Late remission of funds
	Sub-Total	45,988,832.71	15,896,722	
	Sub-Total	45,988,832.71	15,896,722	
Acquisition of assets		789,000.00	1,489,000	Late remission of funds
Others (<i>specify</i>)		7,677,027.20	489,817	Late remission of funds
	Sub-Total	8,466,027.20	1,978,817	
	Grand Total	94,551,041.55	41,472,293	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SIRISIA CONSTITUENCY
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For the year ended June 30, 2018**

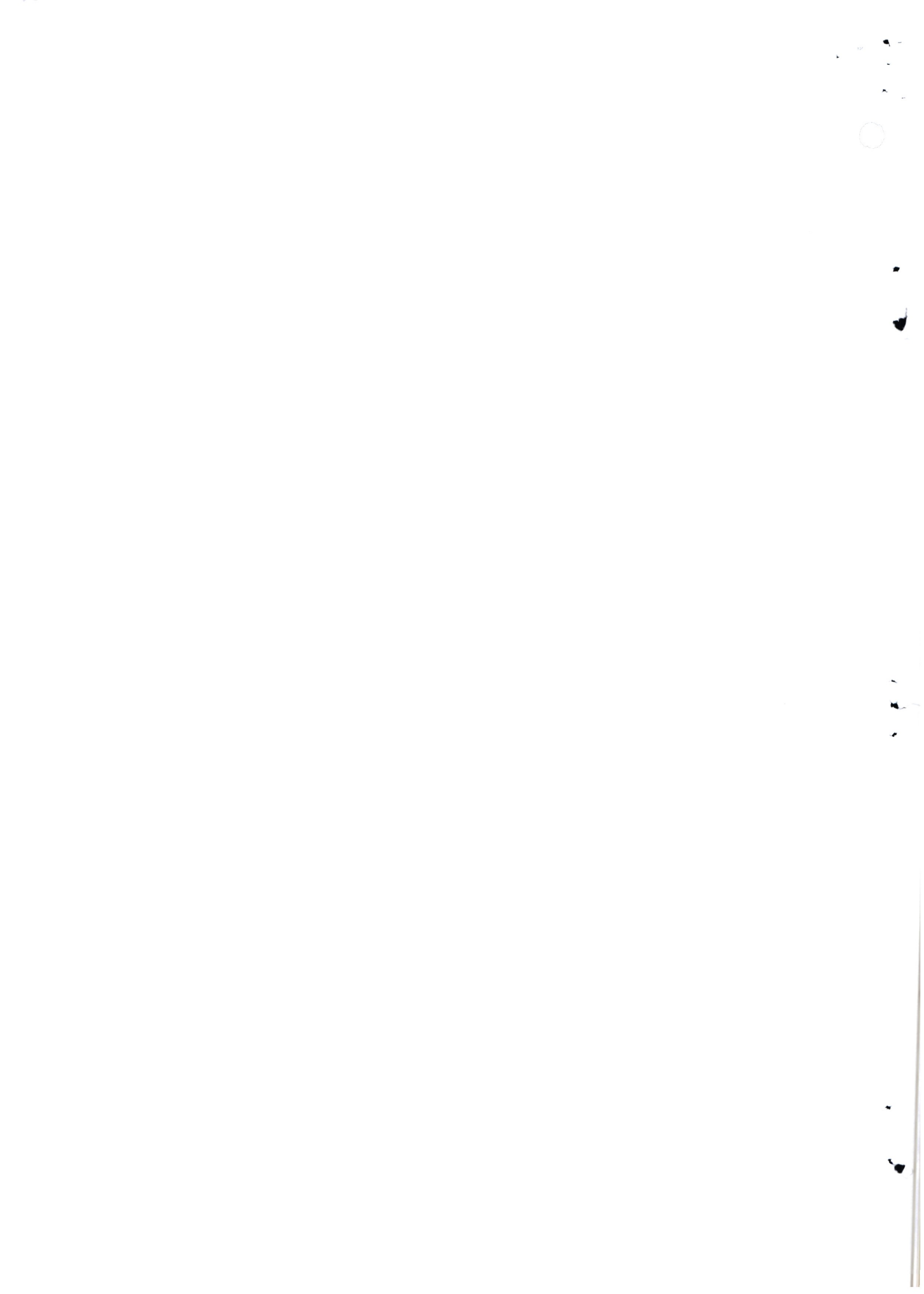
ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance	Bank Balance
			2017/18	2016/17
Butunde Primary School	Coop Bank Bungoma	O1141409143400	12,404	12,404
Kibindoi Primary School	Coop Bank Bungoma	O1141049289200	8,236	371,673
Matibo Primary School	Coop Bank Bungoma	O1141049005900	1,813	1,813
Munyanganyi Pri School	Coop Bank Bungoma	O1141049682300	1,000	110,843
Binyenya Primary School	Coop Bank Bungoma	O1141011495500	2,453	1,001,353
Yabeko Primary School	Coop Bank Bungoma	O1141011569800	843	843
Tamlega Primary School	Coop Bank Bungoma	O1141011612900	2,016	2,016
Kamunyongole Primary	Coop Bank Bungoma	O1139049810700	2,000	2,000
Kaptanai Secondary Sch	Coop Bank Bungoma	O1141011502200	973,743	973,743
Mufungu Secondary Sch	Coop Bank Bungoma	O1141050098100	953,713	953,713
Tamlega Secondary Sch	Coop Bank Bungoma	O1141049935200	4,243	304,243
Sitabicha Primary School	Family Bank Bungoma	77000036016	980	430,000
Tulyenge Ack Primary Sch	Family Bank Bungoma	77000035996	1,200	1,000,000
Chebukutumi Primary Sch	Family Bank Bungoma	77000036005	478	400,000
Toloso Primary School	Family Bank Bungoma	77000035942	1,000	470,000
Tembelela Primary School	Kcb Bungoma	1209763192	1,400	1,000,000
Mukhuyu Primary School	Kcb Bungoma	1210247399	1,171	1,000,000
Binyenya Girls Sec	Coop Bank Bungoma	1141049434400	4,983	139,983
Musieba Primary Sch	Coop Bank Bungoma	1141049284400	25,963	25,963
Kikai Friends Sec	Coop Bank Bungoma	1141049936000	14,028	14,028
Bungoma West Educ.Office	Coop Bank Bungoma	1141668580600		



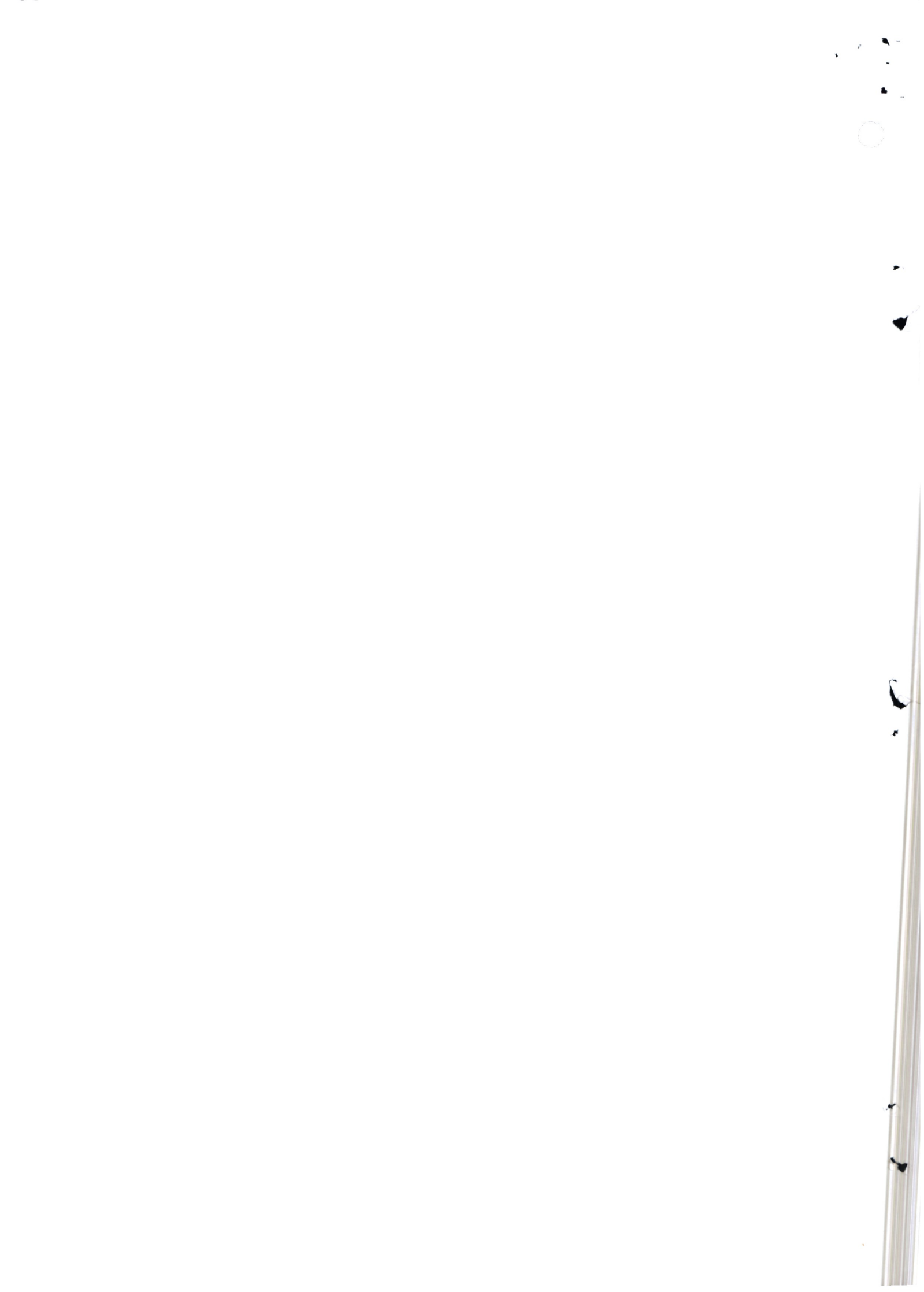
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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			28,132	28,132
Matunda Ack Primary	Coop Bank Bungoma	1141535338700	22,338	1,238
Mutonyi Ersf Primary Sch	Coop Bank Bungoma	1141049455200	29,193	29,193
Sirisia Constituency Roads	Coop Bank Bungoma	1141536869600	10,407	10,407
Matibo R.C Primary Sch	Coop Bank Bungoma	1141049005900	1,813	1,813
Kasiamo Fym Primary Sch	Coop Bank Bungoma	1141049055800	1,963	1,963
Namawanga Fym Primary	Coop Bank Bungoma	1141290097200	803	1,353
Kabkara Sec School	Coop Bank Bungoma	1141011539900	19,622	21,881
Kibeu S.A Primary	Coop Bank Bungoma	1141049428100	45,720	45,720
Sirisia Cdf Office	Coop Bank Bungoma	1141536410800	13,048	13,048
Namundi Primary Sch	Coop Bank Bungoma	1141409057000	2,007	2,007
Sirisia Mal Primary Sch	Coop Bank Bungoma	1141049444700	4,019	4,019
Lutaso Primary Sch	Coop Bank Bungoma	1141049305200	2,413	2,413
Khabukoya Deb Primary	Coop Bank Bungoma	1141050924500	913	913
Malakisi Muslim Sec	Coop Bank Bungoma	1141425760300	1,734	1,734
Tamlega Sec School	Coop Bank Bungoma	1141049935200	4,243	304,243
Sibumba Girls Sec	Coop Bank Bungoma	1141049569800	20,853	20,853
Ndakaru S.A Sec School	Coop Bank Bungoma	1141050288600	4,253,868	303,943
Nasala S.A Primary School	Coop Bank Bungoma	1141049285100	354,561	358,961
Hon.Wetangula Lurare Pri	Coop Bank Bungoma	1141050251000	4,563	4,563
Machakha Sec School	Coop Bank Bungoma	1141049312900	2,166	2,166
Kabkara Ack Primary Sch	Coop Bank Bungoma	1141011500800	0	1,353
Kag Namawanga Primary	Coop Bank Bungoma	1139290672801	233,878	778



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2018

Londo S.A Primary School	Coop Bank Bungoma	1141049284800	65	3,488
Nambuuya Ack Primary	Coop Bank Bungoma	1141535048800	913	913
Bgm West Police Division	Coop Bank Bungoma	1141535902300	6,803	6,803
Lwakhakha Primary Sch	Coop Bank Bungoma	1141049566700	-	-
Sirisia Township Primary	Coop Bank Bungoma	1141049543900	1,350	20,350
Mayekwe Primary School	Coop Bank Bungoma	1141011506200	1,000,099	2,513
Munyanganyi Primary Sch	Coop Bank Bungoma	1141049682300	1,000	110,843
Bukokholo Primary Sch	Coop Bank Bungoma	1141668365000	15,374	55,824
Kuafu Primary School	Coop Bank Bungoma	1141049006700	16,047	16,047
Mufungu S.A Primary Sch	Coop Bank Bungoma	1141049576300	1,000	1,253
Sengeteti Primary School	Coop Bank Bungoma	1141049009000	999	2,853
Lukaala Fym Primary Sch	Coop Bank Bungoma	1141011495600	-	228,963
Namunyu S.A Primary Sch	Coop Bank Bungoma	1141049422100	2,014	2,014
Ac Butonge High School	Coop Bank Bungoma	1141050288200	4,098	4,098
Toloso Chiefs Office	Coop Bank Bungoma	1141535435200	2,819	2,819
Malinda Fym Primary	Coop Bank Bungoma	1141049431900	999	2,793
Kulisiru Fym Primary	Coop Bank Bungoma	1141668822900	353	353
Butonge Ack Primary	Coop Bank Bungoma	1141011495100	-	3,003
Wanjoya S.A Primary	Coop Bank Bungoma	1141049280800	2,000	2,000
Chebukuyi Sec School	Coop Bank Bungoma	1141426495000	4,705	4,705
Bisunu Friends Sec	Coop Bank Bungoma	1141049934600	8,671	9,547
Butunde Friends Primary	Coop Bank Bungoma	1141409143400	12,404	12,404
Wapukha Ersf Primary	Coop Bank Bungoma	1141049007200	1,652	1,652



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Sirisia Const.Sports Comm.	Coop Bank Bungoma	1141536765200	5,883	5,883
Matumbai Primary School	Coop Bank Bungoma	1141426950000	2,440	2,440
Machakha Rc Primary Sch	Coop Bank Bungoma	1141049573700	2,499	2,547
Nabeki S.A Primary School	Coop Bank Bungoma	1141049688900	2,693	2,703
Malakisi Ack Primary Sch	Coop Bank Bungoma	1141049975500	603	603
Yabeko S.A Primary Sch	Coop Bank Bungoma	1141011569800	843	843
Kabendo Sda Primary Sch	Coop Bank Bungoma	1141049299100	99	2,013
Bukiabi S.A Primary Sch	Coop Bank Bungoma	1141049313700	21,023	21,023
Chwele Girls Primary Sch	Coop Bank Bungoma	1141050065200	1,245	4,053
Toloso Secondary Sch	Coop Bank Bungoma	1139049313000	417,490	152,291
Kaptanai Secondary Sch	Coop Bank Bungoma	1141011502200	7,393	973,743
Korosiandet Primary Sch	Coop Bank Bungoma	1141011532300	2,942	2,942
Kaprot Primary School	Coop Bank Bungoma	1141049452600	-	-
Friends School Kulisiru Sec	Coop Bank Bungoma	1141427348500	834	5,235
Wamono Ack Primary Sch	Coop Bank Bungoma	1141049656500	23	23
Namubila S.A Primary Sch	Coop Bank Bungoma	1141011495700	999	1,483
Chwele Boys Primary Sch	Coop Bank Bungoma	1141049234500	55,008	2,408
Bisunu Ap Line	Coop Bank Bungoma	1141669384800	6,376	6,376
Chiefs Office Sirisia	Coop Bank Bungoma	1141535869200	9,405	9,405
Lwakhakha Ap Line	Coop Bank Bungoma	1141669182300	9,463	9,463
Tororo Primary Sch	Coop Bank Bungoma	1141049310000	401,583	1,583
Komiriai Primary Sch	Coop Bank Bungoma	1141049876000	1,163	295,163
Namangofulo Sec Sch	Coop Bank Bungoma	1139049313902	2,442	1,327,342



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Sirisia Special School	Coop Bank Bungoma	1141668643500	63	63
Menu Fym Primary Sch	Coop Bank Bungoma	1139049793001	205,345	205,345
Total			9,313,114	12,907,486

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	15,373,950	700,000	-	16,073,950
Transport equipment	9,811,000	-	-	9,811,000
Office equipment, furniture and fittings	1,840,050	-	-	1,840,050
ICT Equipment, Software and Other ICT Assets	677,000	-	-	677,000
Other Machinery and Equipment	267,000	-	-	267,000
Total	27,969,000	700,000	-	28,669,000

