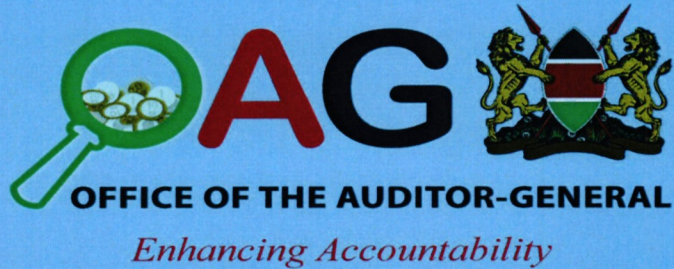



REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

 THE NATIONAL ASSEMBLY REPORT	
DATE: 21 OCT 2021	DAY: Thursday
TABLED BY: OF	LOMP.
CLERK-AT THE-TABLE:	Mara Wanjiku

THE AUDITOR-GENERAL

ON

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

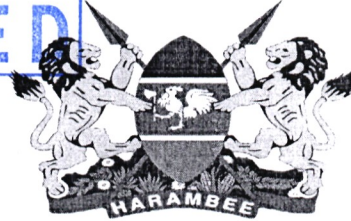
**FOR THE YEAR ENDED
30 JUNE, 2019**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30034 - 00100, NAIROBI
REGISTRY

Revised Template 30th June 2019

- 4 JUN 2020

RECEIVED

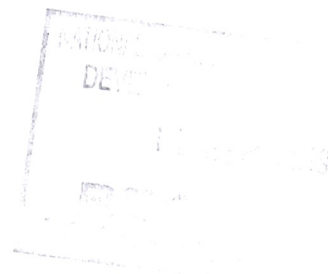


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYATIKE
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Core Values

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

(b) Key Management

The NGCDF NYATIKE Constituency day_to_day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Wilson Ochola
2.	Sub-County Accountant	Abednego Odhiambo
3.	Chairman NGCDFC	Tobias Onyango
4.	Member NGCDFC	Phelix Oloo

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1-40402
NGCDF OFFICE-Wath Onger
Sori –Muhuru Road
Macalder, KENYA

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

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

(f) NGCDF NYATIKE Constituency Contacts

Telephone: (254) 720352119
E-mail: cdfnyatike@ngcdf.go.ke
Website: www.cdfnyatike.go.ke

(g) NGCDF NYATIKE Constituency Bankers

1. Cooperative Bank of Kenya
Migori Branch account no:01120077327500
P.O. Box
suna
migori, Kenya

(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)
NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Nyatike Constituency was allocated a total of Kshs 109,040,875.52 in the 2018/2019 financial year. During the financial year under review, the NGCDF Board disbursed to us 53% of the Approved Budget of Kshs 54,000,000. We also received Kshs 54,299,483.15 which was the unspent balances from the previous financial year hence a total of Kshs 108,299,483.15 was the total disbursements from the NGCDF Board in the 2018/2019 financial year.

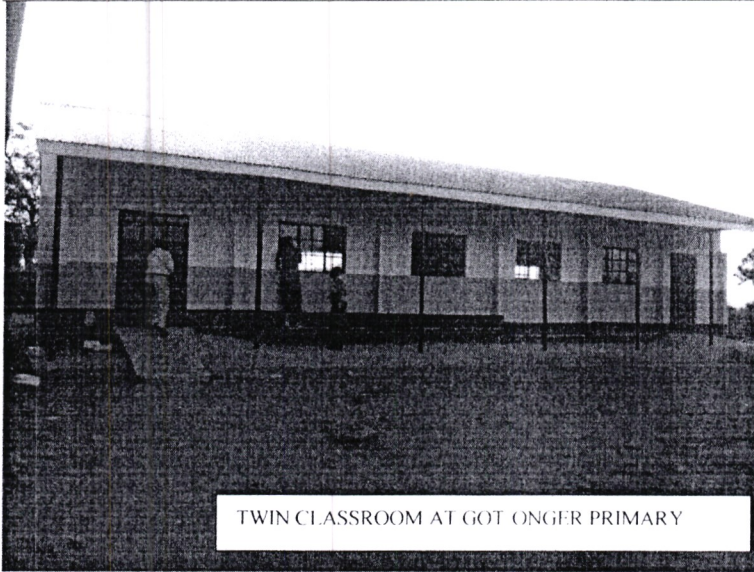
The Nyatike National Government Constituencies Development Fund Committee (NG-CDFC) met; prioritized and disbursed funds to various projects in the Constituency following approved projects' code list.

There was emphasis on construction of classrooms .The greatest implementation challenge was increased demand for infrastructural equipment like desks. Also, there were increased demand for laboratories, dormitories , dining halls and opening access roads to various learning institutions in the constituency.

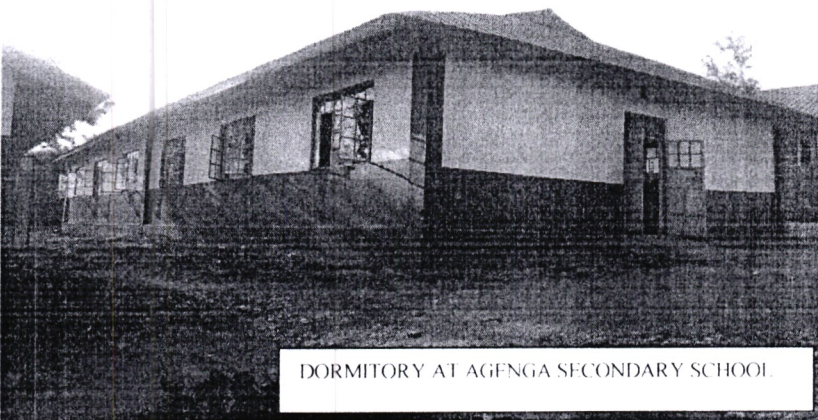
The pictorials below show a few of the successful projects:



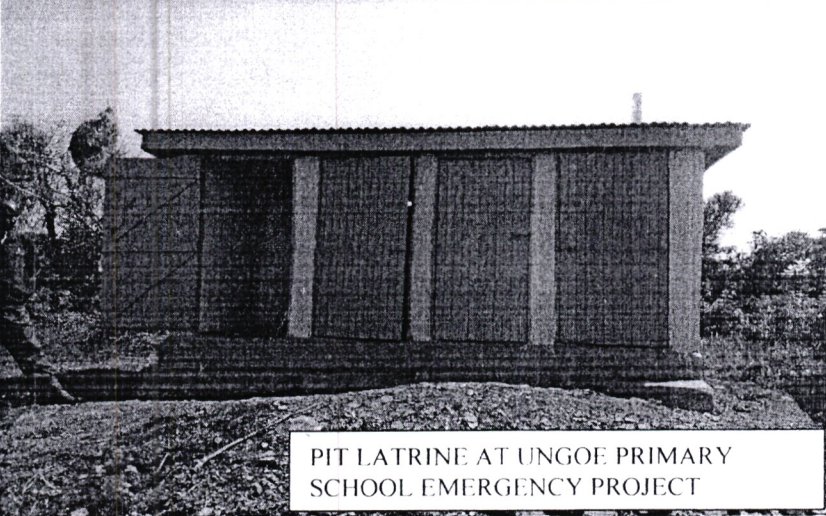
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**



TWIN CLASSROOM AT GOT ONGER PRIMARY



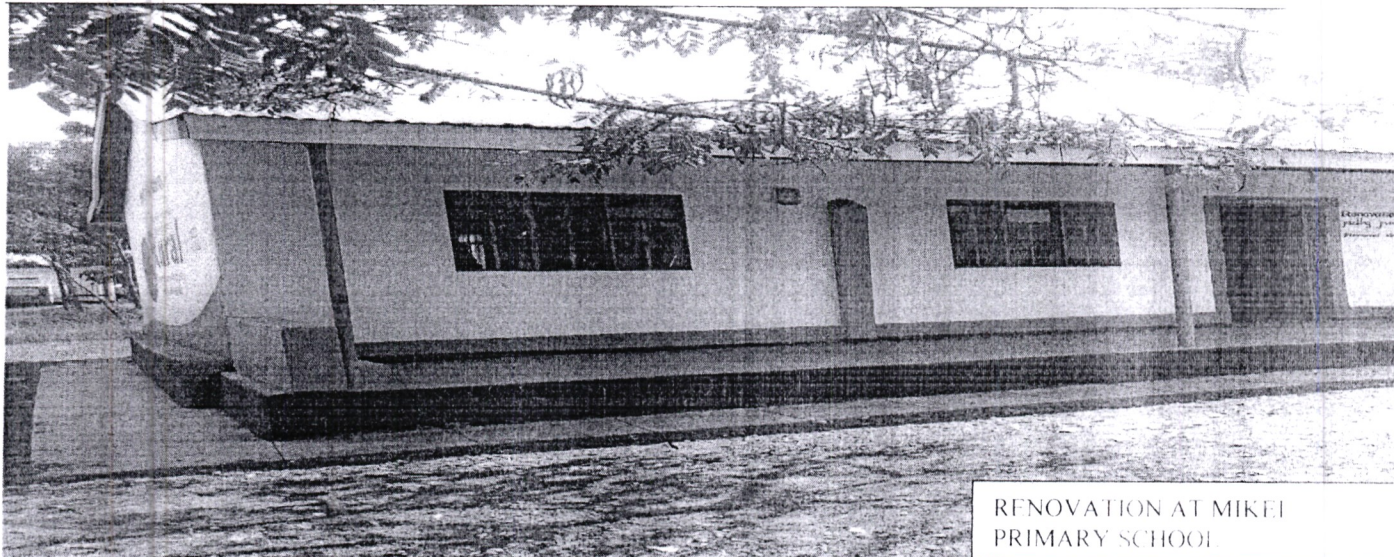
DORMITORY AT AGENGA SECONDARY SCHOOL



PIT LATRINE AT UNGOE PRIMARY SCHOOL EMERGENCY PROJECT

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

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

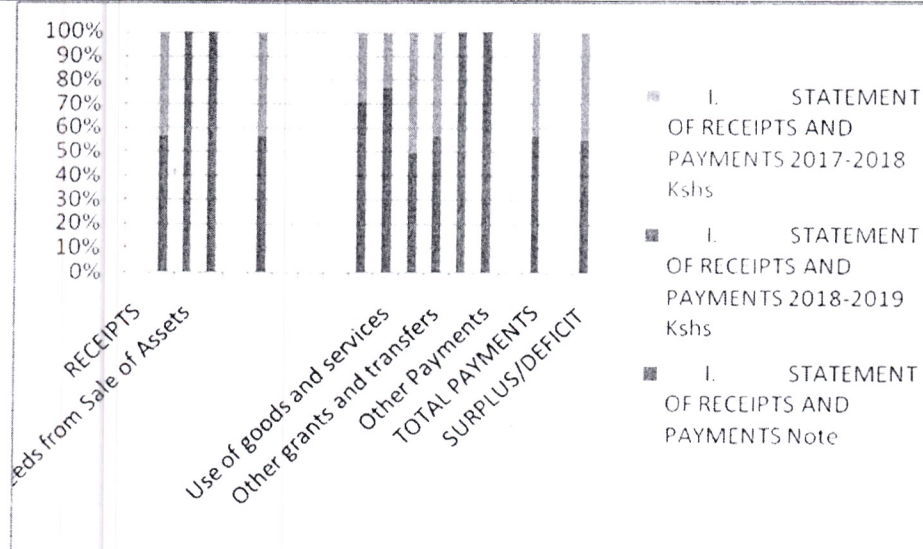


STATEMENT OF RECEIPTS AND PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
RECEIPTS		
Transfers from CDF board	108,299,483	83,953,447
Proceeds from Sale of Assets	-	-
Other Receipts		-
TOTAL RECEIPTS	108,299,483	83,953,447
PAYMENTS		
Compensation of employees	4,573,932	1,886,587
Use of goods and services	10,136,523	3,086,753
Transfers to Other Government Units	36,111,861	36,750,000
Other grants and transfers	46,429,169	35,994,427
Acquisition of Assets	-	-
Other Payments	3,431,000	
TOTAL PAYMENTS	100,682,485	77,717,767
SURPLUS/DEFICIT	7,616,998	6,235,680

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

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



I wish to thank God for allowing us do so much. I also thank all stakeholders for their Support in the management of the projects. We look forward to achieving a much better performance in the subsequent years.
 Thank you.

**TOBIAS OCHOLA
 CHAIRMAN NGCDF COMMITTEE**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYATIKE 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.

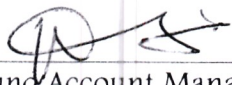
The Accounting Officer in charge of the NGCDF-NYATIKE Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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-NYATIKE 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-NYATIKE 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.

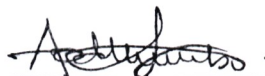
The Accounting Officer in charge of the NGCDF-NYATIKE Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-NYATIKE Constituency financial statements were approved and signed by the Accounting Officer on 30th August, 2019.



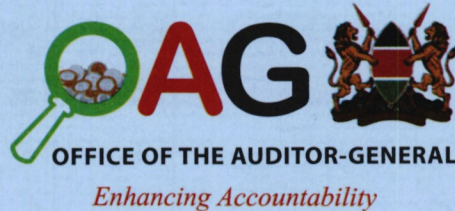
Fund Account Manager
Name: Wilson Ochola



Sub-County Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

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 - NYATIKE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Nyatike Constituency set out on pages 9 to 35, which comprise the statement of financial assets and liabilities as at 30 June, 2019, 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 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 the National Government Constituencies Development Fund - Nyatike 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. Understated Cash and Cash Equivalents

The statement of financial assets and liabilities reflects under cash and cash equivalents bank balances of Kshs.18,285,445 as at 30 June, 2019. However, bank reconciliation statements as at 30 June, 2019 which were provided for audit included unrepresented cheques totalling Kshs.13,123,397, out of which cheques amounting to Kshs.1,466,340 were stale. No explanation was provided for failure to reverse the stale cheques in the cash book.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.18,285,445 could not be confirmed.

2. Variance in Compensation of Employees

The statement of receipts and payments reflects under compensation of employees' expenditure of Kshs.4,573,932 for the year ended 30 June, 2019. However, the amount differs with expenditure of Kshs.4,173,416 reflected in the supporting documents resulting to an unexplained variance of Kshs.400,516.

Consequently, the accuracy and completeness of the compensation of employees' expenditure of Kshs.4,573,932 could not be confirmed.

3. Other Grants and Transfers

3.1 Unconfirmed Bursary Disbursements

The statement of receipts and payments reflects under other grant and transfers expenditure of Kshs.46,429,169 for the year ended 30 June, 2019. The expenditure includes an amount of Kshs.34,021,583 which was disbursed as bursaries to needy students in secondary schools and tertiary institutions during the 2018/19 financial year. However, out of the total of Kshs.34,021,583 disbursed, Kshs.25,335,833 or 74% was not confirmed by the beneficiaries through acknowledgement documents as having been received.

In the circumstances, the accuracy, completeness and validity of the bursary disbursements of Kshs.25,335,833 could not be confirmed.

3.2 Unsupported Sport Expenditure

The other grants and transfers expenditure of Kshs.46,429,129 also includes an amount of Kshs.2,707,586 which was incurred on sports activities. However, Management did not provide adequate relevant supporting documents and records relating to the sports expenditure for audit.

Consequently, the validity, accuracy and completeness of the expenditure of Kshs.2,707,586 could not be confirmed.

3.3 Unsupported Purchase of Trees for Schools

The other grants and transfers expenditure of Kshs.46,429,169 also includes an amount of Kshs.1,600,000 which was incurred on purchase and planting of trees in various schools within Nyatike Constituency. However, adequate relevant supporting documents including the types, number and prices of seedlings and details of the supplier were not provided for audit.

Consequently, the validity, accuracy and completeness of the expenditure of Kshs.1,600,000 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 - Nyatike 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 Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on a comparable basis of Kshs.174,008,805 and Kshs.118,967,929 respectively resulting to an underfunding of Kshs.55,040,876 or 32% of the budget. Similarly, the Fund spent Kshs.100,682,485 against an approved budget of Kshs.174,008,805 resulting to an under-expenditure of Kshs.73,326,320 or 42% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Nyatike 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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unsupported Recruitment of Casual Employees

The compensation of employees' expenditure of Kshs.4,573,932 also includes an amount of Kshs.3,377,520 which was incurred on wages of sixteen (16) casual employees at a gross salary of Kshs.281,460 per month. However, a review of the recruitment process for the casual employees revealed that there were no advertisements for the vacancies, application letters, shortlisting or interviewing minutes before the appointment.

In the circumstances, the regularity and validity of the employment process and the expenditure of Kshs.3,377,520 could not be confirmed.

2. Non Functional Satellite WIFI Systems

The audit revealed that Nyatike Constituency NG-CDF Committee awarded a contract to Telkom Kenya Ltd for installation of satellite WIFI systems with outdoor wireless connectivity at Wath Ong'er NG-CDF Office at a cost of Kshs.1,169,256. Physical verification conducted on 5 March, 2020 revealed that the WIFI was not functional.

Further, the installation was done in an area where operations of the Constituency NG-CDF committee are not carried out. It was noted that the Fund Account Manager and his technical staff operated from Nyatike Sub-County Treasury Offices at Macalder Trading Centre,

which is a distance of seven kilometers away from Wath Ong'er Trading Centre where the installation was done.

In the circumstances, the value for money of the expenditure of Kshs.1,169,256 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

07 October, 2021

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

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,299,483	83,953,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,299,483	83,953,447
PAYMENTS			
Compensation of employees	4	4,573,932	1,886,587
Use of goods and services	5	10,136,523	3,086,753
Transfers to Other Government Units	6	36,111,861	36,750,000
Other grants and transfers	7	46,429,169	35,994,427
Acquisition of Assets	8	-	-
Other Payments	9	3,431,000	-
TOTAL PAYMENTS		100,682,485	77,717,767
SURPLUS/DEFICIT		7,616,998	6,235,680

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



Fund Account Manager
 Name: Wilson Ochola



Sub-County Accountant
 Name: Abednego Odhiambo
 ICPAK Member Number: 13916

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

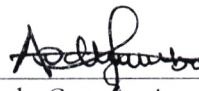
V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	18,285,445	10,668,446
Cash Balances (cash at hand)	10B		
Total Cash and Cash Equivalents		18,285,445	10,668,446
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		18,285,445	10,668,446
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B		
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		18,285,445	10,668,446
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	10,668,446	4,432,766
Surplus/Deficit for the year		7,616,998	6,235,680
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		18,285,445	10,668,446

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



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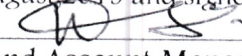
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYATIKE CONSTITUENCY**

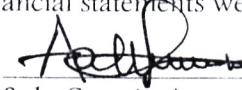
**Reports and Financial Statements
 For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,299,483	83,953,447
Other Receipts	3	-	-
Total Receipts		108,299,483	83,953,447
Payments			
Compensation of Employees	4	4,573,932	1,886,587
Use of goods and services	5	10,136,523	3,086,753
Transfers to Other Government Units	6	36,111,861	36,750,000
Other grants and transfers	7	46,429,169	35,994,427
Other Payments	9	3,431,000	-
Total Payments		100,682,485	77,717,767
Total Receipts Less Total Payments		7,616,998	6,235,680
Adjusted for:			
Outstanding Imprest	11	-	-
Retention	12A	-	-
Gratuity Payable	12B	-	-
Prior Year adjustment	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		7,616,998	6,235,680
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		7,616,998	6,235,680
Cash and cash equivalent at BEGINNING of the year	13	10,668,446	4,432,766
Cash and cash equivalent at END of the year		18,285,445	10,668,446

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


 Fund Account Manager
 Name: Wilson Ochola


 Sub-County Accountant
 Name: Abednego Odhiambo
 ICPAK Member Number: 13916

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 a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875.52	64,967,929.15	174,008,804.67	118,967,929.15	55,040,875.52	68.4%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	4,023,276.00	2,397,118.59	6,420,394.59	4,573,932.00	1,846,462.59	71.2%
Use of goods and services	5,519,177.07	3,288,395.32	8,807,572.39	10,136,523.00	(1,328,950.61)	115.1%
Transfers to Other Government Units	58,499,210.12	34,854,567.34	93,353,777.46	36,111,861.00	57,241,916.46	38.7%
Other grants and transfers	32,999,212.33	19,661,346.98	52,660,559.31	46,429,169.00	6,231,390.31	88.2%
Acquisition of Assets						
Other Payments	8,000,000.00	4,766,500.92	12,766,500.92	3,431,000.00	9,335,500.92	26.9%
TOTALS	109,040,875.52	64,967,929.15	174,008,804.67	100,682,485.00	73,326,319.67	57.9%

- i. The underutilization of funds in other sectors was due to the fact that we only received half our allocation for the financial year.
- ii. The changes between the original and final budget are as a result of unutilized funds brought forward from the previous financial year into the financial year under review.

The NGCDF-NYATIKE Constituency financial statements were approved on 30th August, 2019 and signed by:



Fund Account Manager
Name: Wilson Ochola



Sub-County Accountant
Name: Abednego Odhiambo
ICPAK Member Number: 13916

III. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	4,553,276	826,517	5,179,793	4,573,932	605,861
1.2 Committee allowances	1,230,001	147,282	1,377,283	1,315,682	61,601
1.3 Use of goods and services	959,176	1,700,000	2,659,176	2,640,906	18,270
2.0 Monitoring and evaluation					
2.1 Capacity building	1,300,000	1,909,483	3,209,483	3,328,800	(119,317)
2.2 Committee allowances	700,000	598,966	1,298,966	1,084,000	214,966
2.3 Use of goods and services	1,000,000	68,103	1,068,103	1,767,135	(699,032)
3.0 Emergency					
3.1 Primary Schools					
Nyatuoro Primary School	450,000		450,000	450,000	-
Kiranda Girls Primary School	200,000		200,000	200,000	-
Odiyo Primary School	400,000		400,000	400,000	-
Ungoe primary school	450,000		450,000	450,000	-
3.2 Secondary schools					
Osiri Secondary School	500,000		500,000	500,000	-
Sori Secondary School	1,150,000		1,150,000	1,150,000	-
Ndiwa Girls Secondary School	150,000		150,000	150,000	-
Senye Mixed Secondary School	1,000,000		1,000,000	1,000,000	-
Senye Secondary School	500,000		500,000	500,000	-
other emergencies	938,993		938,993		
3.3 Tertiary institutions					

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

3.4 Security projects									
4.0 Bursary and Social Security									
4.1 Primary Schools									
4.2 Secondary Schools	11,260,219	3,705,667	14,965,886	14,965,533					353
4.3 Tertiary Institutions	15,000,000	3,389,755	18,389,755	18,386,050					3,705
4.4 Universities									
4.5 Social Security									
4.6 Special Schools	1,000,000	80,000	1,080,000	670,000					410,000
5.0 Sports									
Nyaike Constituency Youth Sports	1,500,000	1,207,586	2,707,586	2,707,586					
6.0 Environment									
Nyatike Environment Self Help Group	1,000,000	600,000	1,600,000	1,600,000					
7.0 Primary Schools Projects (List all the Projects)									
Tianynyagod Jope Primary School-Pmc	531,035		531,035						
Kanyandiko Primary School-Pmc	800,000		800,000						
Modi Primary School-Pmc	400,000		400,000						
Orore Primary School-Pmc	500,000		500,000						
Got-Onger Primary School-Pmc	2,000,000		2,000,000						
Lwala Primary School-Pmc	1,500,000		1,500,000						
Kiasa Primary School-Pmc	1,500,000		1,500,000						
Mikei Primary School-Pmc	1,000,000		1,000,000						
Owiro Primary School-Pmc	1,500,000		1,500,000						
God Keyo Primary School	300,000		300,000						
Ogongo Pri. School	500,000		500,000						
St. Gabriel Primary School	147,000		147,000						
Mikei Primary School	250,000		250,000						
Agolomuok Primary School	250,000		250,000						

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

Osiri Primary School	250,000		250,000	250,000	-
Miroche Primary School	500,000		500,000	500,000	-
Kopala Primary School	250,000		250,000	250,000	-
Orore Primary School		4,515,000	4,515,000	4,515,000	-
8.0 Secondary Schools Projects (List all the Projects)			-		-
Rabwao Secondary School-Pmc	250,000		250,000	250,000	-
St.Gemina Girls Secondary School-Pmc	250,000		250,000	250,000	-
Moi Nyatike Secondary School-Pmc	250,000		250,000	250,000	-
Ageng'a Secondary School-Pmc	250,000		250,000	250,000	-
Bl.Tezza Complex Secondary School-Pmc	250,000		250,000	250,000	-
Kimai Secondary School-Pmc	200,000		200,000	200,000	-
Akala Secondary School-Pmc	200,000		200,000	200,000	-
Kanga Onditi Secondary School-Pmc	250,000		250,000	250,000	-
Kumoni Secondary School-Pmc	200,000		200,000	200,000	-
Gunga Secondary School-Pmc	200,000		200,000	200,000	-
Godkeyo Secondary School-Pmc	800,000		800,000	800,000	-
Sidika Secondary School-Pmc	500,000		500,000	500,000	-
Gunga Secondary School-Pmc	500,000		500,000	500,000	-
St.Jacobs Kolanya Secondary School-Pmc	500,000		500,000	500,000	-
Nyangere Secondary School-Pmc	75,862		75,862	75,862	-
Akala Secondary School-Pmc	75,862		75,862	75,862	-
Kumoni Secondary School-Pmc	75,862		75,862	75,862	-
Kopala Secondary School-Pmc	1,000,000		1,000,000	1,000,000	-
Senye Secondary School-Pmc	1,000,000		1,000,000	1,000,000	-
Ageng'a Secondary School-Pmc	2,000,000		2,000,000	2,000,000	-
Ndiwa Girls Secondary School-Pmc	2,000,000		2,000,000	2,000,000	-
Rabwao Secondary School-Pmc	2,000,000		2,000,000	2,000,000	-
Iwanda Magwar Secondary School-Pmc	1,500,000		1,500,000	1,500,000	-
Ageng'a Mixed Secondary School	333,470		333,470	333,470	-
St.Michaels Nyandema Secondary School Pmc	250,000		250,000	250,000	-
Agenga Sec. School	3,507,770.40		3,507,770	3,507,770	-
Kimai Mixed Sec. School	500,000		500,000	500,000	-

NATIONAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS
Reports and Financial Statements
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St. Sabianus Owich Secondary School	500,000		500,000	500,000	-
9.0 Tertiary institutions Projects (List all the Projects)					
9.2					
9.3					
9.4					
10.0 Security Projects					
Nyatike Cdf Office Pmc	300,000		300,000	300,000	-
Ageng'a Chief's Office-Pmc	500,000		500,000	500,000	
Gunga Chief's Office-Pmc	500,000		500,000	500,000	
Do's Office Ageng'a-Pmc	1,000,000		1,000,000	1,000,000	
Agengas D.O's Office	1,000,000		1,000,000	1,000,000	
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment					
11.4 Purchase of computers					
11.5 Purchase of land					
12.0 Others					
12.1 Strategic Plan				3,431,000	(3,431,000)
12.2 Innovation Hub projects not funded	29,102,349	46,219,569	75,321,918		76,260,912
	109,040,875	64,967,929	174,008,804	100,682,485	73,326,319

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

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

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Normal Allocation			
NGCDF Board	B005209	49,784,483.15	
	B030152	10,000,000.00	
	B005451	12,000,000.00	
	B006498	8,000,000.00	
	B042676	4,515,000.00	
	B042826	12,000,000.00	
	B047042	12,000,000.00	
		108,299,483.15	
	A855980		5,500,000.00
	A892702		40,548,275.00
	A892971		37,905,172.00
Conditional grants	AIE NO...		-
Receipt from other Constituency			-
TOTAL		108,299,483.15	83,953,447.00

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
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	-	-
Total	-	-

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

3 OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	3,794,776	1,812,763.0
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance		
Other personnel payments	-	73,824.0
Employer contribution to NSSF		
Gratuity-Paid		-
Gratuity-Accrued	779,156	
TOTAL	4,573,932	1,886,587.0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	1,369,257	43,000
Electricity	21,120	
Water & sewerage charges	0	
Office rent	0	
Communication, supplies and services		
Domestic travel and subsistence	337,200	
Printing, advertising and information supplies & services		127,600
Rentals of produced assets		
Training expenses		494,000
Hospitality supplies and services	3,328,800	506,940
Other committee expenses	1,084,000	
Committee allowance	1,315,682	428,349
Insurance costs		
Specialised materials and services		
Office and general supplies and services	602,619	
Fuel, oil & lubricants	800,000	400,000
Other operating expenses		436,364
Bank service commission and charges	310,710	
Security operations		
Routine maintenance - vehicles and other transport equipment	967,135	
Routine maintenance- other assets		650,500
TOTAL	10,136,523	3,086,753

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Transfers to Primary schools	16,693,035	20,100,000
Transfers to Secondary schools	19,418,826	16,650,000
Transfers to Tertiary institutions		
TIVET		
TOTAL	36,111,861	36,750,000

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Bursary -Secondary	14,965,533	11,917,000
Bursary -Tertiary	18,386,050	10,722,695
Bursary-Special schools	670,000	299,000
Mocks & CAT		
Security	3,300,000	4,305,732
Sports	2,707,586	1,500,000
Environment	1,600,000	2,500,000
Emergency Projects	4,800,000	4,750,000
TOTAL	46,429,169	35,994,427

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

8 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019	2017 - 2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		-
Purchase of Vehicles		-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings		0
Purchase of computers ,printers and other IT equipments		
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	-	-

9 Other Payments	2018-2019	2017 - 2018
	Kshs	Kshs
Strategic Plan	3,431,000	
ICT HUB	-	-
specify	-	-
specify	-	-
TOTAL	3,431,000	-

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Cooperative Bank, migori 01120077327500</i>	18,285,445.14	10,668,446
Total	18,285,445.14	10,668,446
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total	18,285,445.14	10,668,446
<i>[Provide cash count certificates for each]</i>		

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 30/6/2019</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>

Total

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1		
Supplier 2		
Supplier 3		
Total		

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Total	779,156	

[Provide short appropriate explanations as necessary]

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

13. BALANCES BROUGHT FORWARD

	2018-2019 (1/7/2018)	2017 - 2018 (1/7/2017)
	Kshs	Kshs
Bank accounts	10,668,446	4,432,766
Cash in hand		-
Imprest		-
TOTAL	10,668,446	4,432,766

14 PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017 - 2018 Kshs
Bank accounts (reversed Cheques)		
Cash in hand	-	-
Imprest	-	-
TOTAL		

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017 - 2018
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Amounts due to other Government entities	-	-
Amounts due to other grants and other transfers	-	-
Acquisition of assets		
Others (<i>specify</i>)		
	XX	XX

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

Reports and Financial Statements

For the year ended June 30, 2019

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)		7,083,585.5
		7,083,585.5

NATIONAL GOVERNMENT ENTITY NYATIKE CONSTITUENCY NGCDF
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-

Reports and Financial Statements

For the year ended June 30, 2019(Kshs'000)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
	Nyangere Secondary school	250000		
	Kiasa primary school	300000		
	Owiro primary school	300000		
	Nyabomo primary school	300000		
	Ojawa primary school	400000		
	Nyamanga disti primary school	300000		
	Not primary school	200000		
	Sori primary School	1000000		
	Bande Girls Secondary School	300000		
	Oyasi Secondary School	500000		
	ST.Joseph Alendo Girls	1300000		
	Kopala Secondary	2000000		
	Senye Secondary	1000000		
	God Keyo primary	700000		
	Gunga Secondary	750000		
	Winjo secondary	1000000		
	Sub-Total	10600000		
Amounts due to other grants and other transfers				
	Macalder vocational training center	337200		
	Sub-Total	337200		
	Sub-Total	10937200		
Acquisition of assets				

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-

Reports and Financial Statements

For the year ended June 30, 2019(Kshs'000)

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Others (<i>specify</i>)				
Sub-Total				
Grand Total		10937200		

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-

Reports and Financial Statements

For the year ended June 30, 2019(Kshs'000)

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	100,000.00			100,000.00
Buildings and structures	1,000,000.00			1,000,000.00
Transport equipment	7,453,646.00			7,453,646.00
Office equipment, furniture and fittings	1,362,210.00			1,362,210.00
ICT Equipment, Software and Other ICT Assets	1,404,256.80			1,404,256.80
Other Machinery and Equipment	7,200,000.00			7,200,000.00
Heritage and cultural assets				
Intangible assets				
Total	18,520,113.00			18,520,113.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-
Reports and Financial Statements
For the year ended June 30, 2019(Kshs'000)

ANNEX 5 – TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	18,285,444	
	Cash Balances		
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	4,573,932	
	Use of goods and services	10,136,523	
	Transfers to Other Government Units	36,111,861	
	Other grants and transfers	46,429,169	
	Acquisition of Assets	-	
	Other Payments	3,431,000	
Receipts			
	Transfers from the Board		108,299,483
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Receivables		
	Payables		
	Fund Balance b/f		10,668,446
	TOTAL	118,967,929	118,967,929

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND NYATIKE-
 Reports and Financial Statements
 For the year ended June 30, 2019(Kshs'000)**

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 (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)

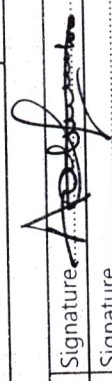
KIRANDA SPECIAL FOR M.H	20-05-19	142	12214	105,000	
BL.TEZZA SPECIAL SCHOOL FOR THE DEAF	20-05-19		12215	160,000	
KUJA SEC. SCHOOL	20-05-19		12216	20,000	
KAREN T.T.I FOR THE DEAF	20-05-19		12217	20,000	
JOYLAND SPECIAL SEC.SCHOOL	20-05-19		12218	20,000	
BURSARY SPECIAL				670,000.00	670,000.00
SECONDARY SCHOOLS					
RABWAO SECONDARY SCHOOL-PMC	28/8/2018		10329	250,000	
ST.GEMMA GIRLS SECONDARY SCHOOL-PMC	28/8/2018		10330	250,000	
MOI NYATIKE SECONDARY SCHOOL-PMC	28/8/2018		10331	250,000	
AGENG'A SECONDARY SCHOOL-PMC	28/8/2018		10332	250,000	
BL.TEZZA COMPLEX SECONDARY SCHOOL-PMC	28/8/2018		10333	250,000	
KIMAI SECONDARY SCHOOL-PMC	28/8/2018		10336	200,000	
AKALA SECONDARY SCHOOL-PMC	28/8/2018		10337	200,000	
KANGA ONDITI SECONDARY SCHOOL-PMC	28/8/2018		10338	250,000	
KUMONI SECONDARY SCHOOL-PMC	28/8/2018		10339	200,000	
GUNGA SECONDARY SCHOOL-PMC	28/8/2018		10340	200,000	
GODKEYO SECONDARY SCHOOL-PMC	28/8/2018		10342	800,000	
SIDIKA SECONDARY SCHOOL-PMC	28/8/2018		10343	500,000	
GUNGA SECONDARY SCHOOL-PMC	28/8/2018		10344	500,000	
ST.JACOBS KOLANYA SECONDARY SCHOOL-PMC	28/8/2018		10345	500,000	
NYANGERE SECONDARY SCHOOL-PMC	28/8/2018		10351	75,862	
AKALA SECONDARY SCHOOL-PMC	28/8/2028		10352	75,862	
KUMONI SECONDARY SCHOOL-PMC	28/8/2018		10353	75,862	
KOPALA SECONDARY SCHOOL-PMC	28/8/2018		10354	1,000,000	
SENYE SECONDARY SCHOOL-PMC	28/8/2018		10355	1,000,000	
AGENG'A SECONDARY SCHOOL-PMC	28/8/2018		10356	2,000,000	
NDIWA GIRLS SECONDARY SCHOOL-PMC	28/8/2018		10358	2,000,000	
RABWAO SECONDARY SCHOOL-PMC	28/8/2018		10359	2,000,000	
LWANDA MAGWAR SECONDARY SCHOOL-PMC	28/8/2018		10360	1,500,000	
AGENG'A MIXED SECONDARY SCHOOL	09-04-18		10566	333,470	
ST.MICHAELS NYANDEMA SECONDARY SCHOOL PMC	09-04-18		10,580	250,000	
AGENGA SEC. SCHOOL	07-06-19	150	12235	3,507,770.40	
KIMAI MIXED SEC. SCHOOL	27-06-19	162	12278	500,000	

FINANCIAL YEAR 2018/19

(attach copy of relevant cashbook page extract)

	DATE	Date	AIE NO.	AMOUNT	AMOUNT
	8-Aug-18		B005209	49,784,483.15	
	18-Dec-18		B030152	10,000,000.00	
	19-Feb-19		B005451	12,000,000.00	
	25-Feb-19		B006498	8,000,000.00	
	21-Mar-19		B042676	4,515,000.00	
	21-Mar-19		B042826	12,000,000.00	
	30-Apr-19		B047042	12,000,000.00	
				108,299,483.15	
					118,967,929.54
					118,967,929.54
EXPENDITURE					
PAYEE	DATE	P.V. NO.	CHQ. NO.	AMOUNT	AMOUNT
ADMINISTRATION				11,018,480.64	11,018,480.64
MONITORING EVALUATION & CAPACITY BUILDING				3,628,974.00	3,628,974.00
BURSARY TERTIARY				18,386,050.00	18,386,050.00
BURSARY SECONDARY				14,965,333.00	14,965,333.00
KUJA P.R.I.SCH FOR THE DEAF	04-01-19		116	11279	95,000
LAMBWE SPECIAL SEC SCH	04-01-19		11281	11281	15,000
OGANDE SPECIAL SCH. FOR THE M.H	04-01-19		11282	11282	10,000
OIKALAU DISABLED CHILDREN HOME	04-01-19		11283	11283	20,000
LUTHERAN SPECIAL SCHOOL	04-01-19		11284	11284	10,000
KIBOS SPECIAL SEC. SCHOOL	04-01-19		11285	11285	55,000
JOYLAND SPECIAL SEC. SCHOOL	04-01-19		11286	11286	90,000
KAREN TECHNICAL TRAINING FOR THE DEAF	04-01-19		11287	11287	50,000

AGENG'A CHIEF'S OFFICE-PMC	28/8/2018			10334	500,000	
GUNGA CHIEF'S OFFICE-PMC	28/8/2018			10335	500,000	
DO'S OFFICE AGENG'A-PMC	28/8/2018			10357	1,000,000	
AGENGAS D.O'S OFFICE	07-06-19	151		12236	1,000,000	3300000
EMERGENCY						
OSIRI SECONDARY SCHOOL	17/1/2019	96		10852	500,000	
SORI SECONDARY SCHOOL	17/1/2019	97		10853	600,000	
SORI SECONDARY SCHOOL	17/1/2019	97		10855	550,000	
NYATUORO PRI. SCH	20-05-19	143		12220	450,000	
NDIWA GIRLS SEC. SCHOOL	29-05-19	144		12221	150,000	
SENYE MIXED SEC. SCHOOL	29-05-19	145		12222	500,000	
SENYE MIXED SEC. SCHOOL	29-05-19	145		12224	500,000	
KIRANDAGIRLS PRI. SCHOOL	29-05-19	147		12225	200,000	
ODIYO PRI. SCHOOL	07-06-19	152		12237	400,000	
UNGOE PRIMARY SCHOOL	07-06-19	155		12240	450,000	
SENYE SECONDARY SCHOOL-PMC	18-06-19			12246	500,000	4800000
SPORTS						
NYATIKE CONSTITUENCY YOUTH SPORTS	07-06-19	154		12239	980,000	
NYATIKE CONSTITUENCY YOUTH SPORTS PMC	24/7/2018			10291	300,000	
NYATIKE CONSTITUENCY YOUTH SPORTS -PMC	26/9/2018			10663	1,427,586	
					2,707,586	100,682,485.00
						18,285,444.54
						55,040,875.52
(attach copy of relevant cashbook page extract)						
				Signature		
				Signature		

Signature 

ST. SABIANUS OWICH SECONDARY SCHOOL	24/7/2018			10290	500,000		
PRIMARY SCHOOLS							
TIANNYAGOD JOPE PRIMARY SCHOOL-PMC	28/8/2018			10671	531,034.50		
KANYANDIKO PRIMARY SCHOOL-PMC	28/8/2018			10347	800,000		
MODI PRIMARY SCHOOL-PMC	28/8/2018			10348	400,000		
ORORE PRIMARY SCHOOL-PMC	28/8/2018			10349	500,000		
GOT-ONGER PRIMARY SCHOOL-PMC	28/8/2018			10361	2,000,000		
LWALA PRIMARY SCHOOL-PMC	28/8/2018			10362	1,500,000		
KLASA PRIMARY SCHOOL-PMC	28/8/2018			10363	1,500,000		
MIKEL PRIMARY SCHOOL-PMC	28/8/2018			10365	1,000,000		
OWIRO PRIMARY SCHOOL-PMC	28/8/2018			10366	1,500,000		
GOD KEYO PRIMARY SCHOOL	09-04-18			10579	300,000		
OGONGO PRI. SCHOOL		29-05-19		12226	500,000		
ST. GABRIEL PRIMARY SCHOOL	24/7/2018			10284	147,000		
MIKEL PRIMARY SCHOOL	24/7/2018			10285	250,000		
AGOLOMUOK PRIMARY SCHOOL	24/7/2018			10286	250,000		
OSIRI PRIMARY SCHOOL	24/7/2018			10287	250,000		
MIROCHE PRIMARY SCHOOL	24/7/2018			10288	500,000		
KOPALA PRIMARY SCHOOL	24/7/2018			10289	250,000		
ORORE PRIMARY SCHOOL	27-06-19		167	12287	4,515,000		
STRATEGIC PLAN						16,693,034.50	16,693,034.50
CO-OPERATIVE BANK ITUMO INTL LTD	24/12/2018		93	10844	3,090,858		
COMMISSIONER VAT	24/12/2018		93	10845	177,465		
INCOME TAX	24/12/2018		93	10846	162,677		
ENVIRONMENT						3,431,000.00	3,431,000
NVATIKE ENVIRONMENT SELF GROUP		20-05-19	140	11901	900,000		
NVATIKE ENVIRONMENT SELF GROUP		20-05-19		11902	700,000		
					1,600,000.00		
SECURITY							
NVATIKE CDF OFFICE PMC	23/7/2018			10279	300,000		

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30/6/2019

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AR 2018/2019

CHAIRMAN:



MEMBER:



MEMBER:





NG-CDF NYATIKE

National Government Constituencies Development Fund
 Nyatike Constituency
 P.O Box 1-40402
 Macalder, Kenya
 Email: ngcdfnyatike@ngcdf.go.ke | Website: www.ngcdf.go.ke

10/9/2019

THE BRANCH MANAGER
 CO-OPERATIVE BANK
 MIGORI BRANCH

Kindly provide me with balances as at 30th June 2019 for the following accounts:

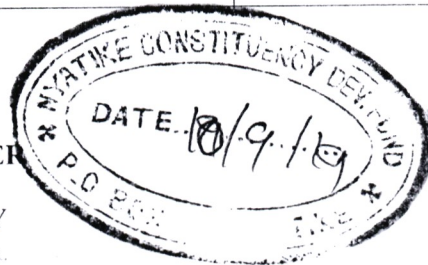
S/NO	SECONDARY SCHOOL PROJECTS	ACCOUNT NUMBER	ACCOUNT NAME AND BRANCH	
1	RABWAO SECONDARY SCHOOL-PMC	01139481017900	CO-OPERATIVE MIGORI	35,285.50
2	ST.GEMMA GIRLS SECONDARY SCHOOL-PMC	01141077210800	CO-OPERATIVE MIGORI	250,000.00
3	MOI NYATIKE SECONDARY SCHOOL-PMC	01139202227500	CO-OPERATIVE MIGORI	188,175.05
4	AGENG'A SECONDARY SCHOOL-PMC	01141750246300	CO-OPERATIVE MIGORI	546,777.65
5	BL.TEZZA COMPLEX SECONDARY SCHOOL-PMC	01141077211700	CO-OPERATIVE MIGORI	252,798.29
6	AKALA SECONDARY SCHOOL-PMC	01139481134500	CO-OPERATIVE MIGORI	8,997.00
7	KANGA ONDITI SECONDARY SCHOOL-PMC	01139077118502	CO-OPERATIVE MIGORI	257,299.05
8	KUMONI SECONDARY SCHOOL-PMC			
9	GUNGA SECONDARY SCHOOL-PMC	01139077211301	CO-OPERATIVE MIGORI	286,800.00
10	SIDIKA SECONDARY SCHOOL-PMC	01139203040302	CO-OPERATIVE MIGORI	2179.00
11	ST.JACOBS KOLANYA SECONDARY SCHOOL-PMC	01141434963000	CO-OPERATIVE MIGORI	25967.30
12	NYANGERE SECONDARY SCHOOL-PMC	0112020221700	CO-OPERATIVE MIGORI	invalid
13	AKALA SECONDARY SCHOOL-PMC			
14	KUMONI SECONDARY SCHOOL-PMC	1149245530	KCB MIGORI	2051.00
15	KOPALA SECONDARY SCHOOL-PMC	01141750260400	CO-OPERATIVE MIGORI	14924.10
16	SENYE SECONDARY SCHOOL-PMC	01139204324500	CO-OPERATIVE MIGORI	102940.00
17	NDIWA GIRLS SECONDARY SCHOOL-PMC	01141750221600	CO-OPERATIVE MIGORI	200,2468.00
18	LWANDA MAGWAR SECONDARY SCHOOL-PMC	01139077212002	CO-OPERATIVE MIGORI	130,2100.00
19	ST.MICHAELS NYANDEMA SECONDARY SCHOOL PMC	01139204991400	CO-OPERATIVE MIGORI	68142.55
20	KIMAI MIXED SEC. SCHOOL			
21	ST. SABIANUS OWICH SECONDARY SCHOOL	01141750054800	CO-OPERATIVE MIGORI	4535.00
PRIMARY SCHOOLS PROJECT				
1	TIANYNYAGOD JOPE PRIMARY SCHOOL-PMC	01141482650500	CO-OPERATIVE MIGORI	29896.00
2	KANYANDIKO PRIMARY SCHOOL-PMC	01141750562200	CO-OPERATIVE MIGORI	45550.30
3	MODI PRIMARY SCHOOL-PMC	01141750242500	CO-OPERATIVE MIGORI	399275.00

[Handwritten Signature]
 NYATIKE CONSTITUENCY DEVELOPMENT FUND
 DATE 10/9/19

4	GOT-ONGER PRIMARY SCHOOL-PMC	01141750526900	CO-OPERATIVE MIGORI	102742.00
5	KIASA PRIMARY SCHOOL-PMC	01139481133600	CO-OPERATIVE MIGORI	155537.60
6	MIKEI PRIMARY SCHOOL-PMC	01139204363200	CO-OPERATIVE MIGORI	-
7	OWIRO PRIMARY SCHOOL-PMC	01141202838000	CO-OPERATIVE MIGORI	233285.40
8	OGONGO PRI. SCHOOL	01141202296300	CO-OPERATIVE MIGORI	538,363.30
9	ST. GABRIEL PRIMARY SCHOOL	01141482741500	CO-OPERATIVE MIGORI	1683.00
10	OSIRI PRIMARY SCHOOL	01139482308300	CO-OPERATIVE	1112.75
11	MIROCHE PRIMARY SCHOOL	01139204985900	CO-OPERATIVE	1100 2.50
12	KOPALA PRIMARY SCHOOL	01141076038700	CO-OPERATIVE	2907.75
ENVIRONMENT				
1	NYATIKE ENVIRONMENT SELF GROUP			
SECURITY				
1	NYATIKE CDF OFFICE PMC	01141482569700	CO-OPERATIVE	428630.00
2	AGENG'A CHIEF'S OFFICE-PMC			
3	DO'S OFFICE AGENG'A-PMC			
4	AGENGAS D.O'S OFFICE			
EMERGENCY				
1	OSIRI SECONDARY SCHOOL	01141204787500	CO-OPERATIVE	3736.75
2	SORI SECONDARY SCHOOL	FUNDS DEPOSITED IN OPERATION ACCOUNT		
3	NYATUORO PRI. SCH	01141048629100	CO-OPERATIVE	451,990.50
4	NDIWA GIRLS SEC. SCHOOL	01141750221600	CO-OPERATIVE	200 2468.00
5	KIRANDAGIRLS PRI. SCHOOL	FUNDS DEPOSITED IN OPERATION ACCOUNT		
6	ODIYO PRI. SCHOOL	01139202679700	CO-OPERATIVE	29340.00
7	UNGOE PRIMARY SCHOOL	01139203100900	CO-OPERATIVE	790.00
SPORTS				
1	NYATIKE CONSTITUENCY YOUTH SPORTS	01141750103800	CO-OPERATIVE	17921.50


WILSON OCHOLA

FUND ACCOUNT MANAGER
NYATIKE CONSTITUENCY





NG-CDF NYATIKE

National Government Constituencies Development Fund

Nyatike Constituency

P.O Box 1-40402

Macalder, Kenya

Email: ngcdfnyatike@ngcdf.go.ke | Website: www.ngcdf.go.ke

10/9/2019

THE BRANCH MANAGER
KCB BANK
SORI BRANCH

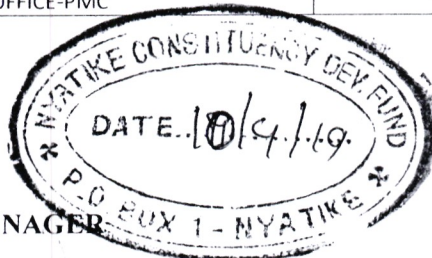
Kindly provide me with balances as at 30th June 2019 for the following accounts:

S/NO	SECONDARY SCHOOL PROJECTS	ACCOUNT NUMBER	ACCOUNT NAME AND BRANCH	BALANCE
	KIMAI SECONDARY SCHOOL-PMC	1153346559	KCB SORI	425,213.00
11	GODKEYO SECONDARY SCHOOL-PMC	1239032323	KCB	1,269,000
	PRIMARY SCHOOLS			
1	ORORE PRIMARY SCHOOL-PMC	1226633285	KCB SORI	144,595.00
2	LWALA PRIMARY SCHOOL-PMC	1239859899	KCB SORI	476.00
3	GOD KEYO PRIMARY SCHOOL	1226563325	KCB SORI	3,435.00
4	AGOLOMUOK PRIMARY SCHOOL	1226538894	KCB SORI	1,508.00
5	ORORE PRIMARY SCHOOL	1259169855	KCB SORI	0
	SECURITY PROJECTS			
1	GUNGA CHIEF'S OFFICE-PMC	1239650191	KCB SORI	3,217.00


WILSON OCHOLA

FUND ACCOUNT MANAGER

NYATIKE CONSTITUENCY



Handwritten text in a rectangular box, possibly a signature or a date. The text is faint and difficult to read, but appears to contain the number '121'.

