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REPORT

OF

 THE AUDITOR-GENERAL THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 MAR 2022	DAY: Tuesday
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYATIKE CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2020



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -NYATIKE
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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, 2020



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYATIKE CONSTITUENCY

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NGCDF 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 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Marcelus Ayieko
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
NG CDF OFFICE - Wath Onger
Sori –Muhuru Road
Migori, KENYA

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(f) NGCDF NYATIKE Constituency Contacts

Telephone: (254) 725833202
E-mail: cdfnyatike@ngcdf.go.ke
Website: [www.cdfnyatike .go.ke](http://www.cdfnyatike.go.ke)

(g) NGCDF NYATIKE Constituency Bankers

1. Cooperative Bank of Kenya
Migori Branch account no:01120077327500
P.O. Box 481-40400
Migori
2. KCB Bank
Sori Branch account no: 1260005895
P.O. Box 54-40401
Karungu

(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

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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

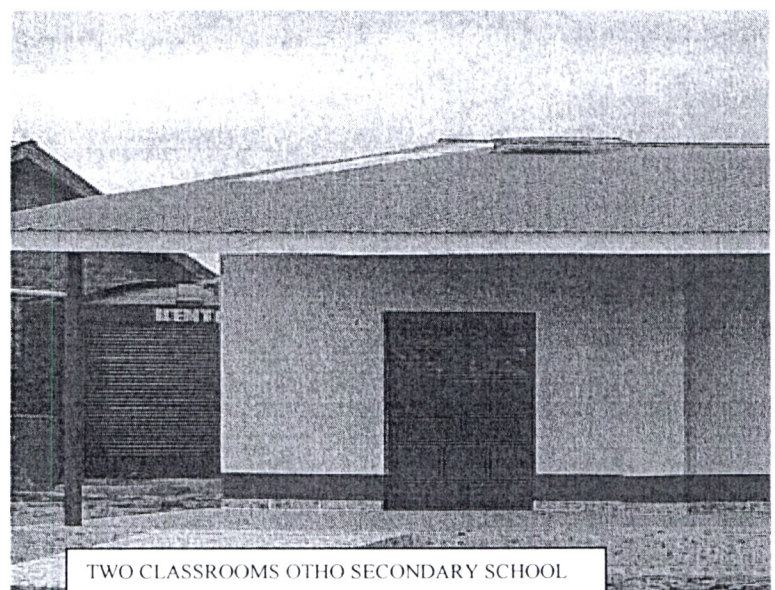
Nyatike Constituency was allocated a total of Kshs 137,367,724. in the 2019/2020 financial year. During the financial year under review, the NGCDF Board disbursed to us 50% of the Approved Budget which was Kshs 68,000,000. We also received Kshs 55,040,875.50 which was the unspent balances from the previous financial year hence a total of Kshs 123,040,875.50 was the total disbursements from the NGCDF Board in the 2019/2020 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.

The table below summarises how we spent our disbursements:

ITEM	DISBURSEMENTS
USE OF GOODS AND SERVICES	13,376,756.00
EMPLOYEES SALARIES	4,975,996.00
BURSARY	31,704,925.00
SECONDARY & PRIMARY SCHOOLS PROJECTS	43,750,000.00
NGCDF MOTORCYCLE	349,276.00
NGCDF OFFICE	5,000,000.00
ENVIRONMENT	1,900,000.00
SPORTS	2,500,000.00
SECURITY	6,149,210.00
RONGO UNIVERSITY MACALDER LEARNING CENTRE	8,000,000.00
TOTAL	117,706,163.00

There was emphasis on construction of classrooms .The greatest implementation challenge was COVID 19 and more than expected rainfall leading to flooding and displacements. Also, there were increased demand for access roads to various learning institutions in the constituency.

The pictorials below show a few of the successful projects:



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I express my gratitude to God for the energy to serve the constituents. I extend my appreciation to the NGCDF Board and all the relevant stakeholders who in one way participated in the achievements of our objectives.

Thank you.

TOBIAS ONYANGO OCHOLA
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-NYATIKE Constituency's 2018-2022 plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- a) TO provide access to quality and affordable formal education
- b) To empower youth by developing their skills and talents through relevant training
- c) To tame raising cases of insecurity by building police posts
- d) To provide necessary ICT infrastructure and skills

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To increase enrolment in secondary schools by achieving 100%transition	improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of physical infrastructure buildings in primary, secondary schools, - number of bursary beneficiaries 	In FY 19/20 -we increased number of classrooms from 30 to 45, dormitories from 17 to 21, laboratoties from 16 to 19 - Bursary beneficiaries were increased

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Security	To tame raising cases of insecurity by building police posts	Increase in police posts and administrative offices	- number of police posts - number of chiefs offices	police posts increased from 2 to 5 -Macalder police station -Muhuru police 1 chiefs office -Agenga chiefs To completion & use
Sports	To empower youth by developing their skills and talents through relevant training	Providing clubs with uniforms and balls. Holding annual sporting event	Number of sports clubs issued with uniforms and balls No of Event held during the year	-8 clubs in each of the 7 wards 1 annual event held
ICT	To provide necessary ICT infrastructure and skills	-Establish an ICT hub -Buying computers for all public schools	No. Of ICT hub constructed. No of computers issued to schools	- 1 ICT hub at wathonger -5 computers in 3 secondary schools

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – NYATIKE Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It’s what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

Nyatike NG-CDF Committee endeavored to work focusing on the service deliver and drive to better performance with the involvement of constituents.. To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring .

2. Environmental performance

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Nyatike NG-CDF initiatives Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement Nyatike NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice

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- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

Nyatike NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

Impact Area

Capacity Building

Approach

- Promote environmental awareness by sensitizing the Nyatike NG-CDFC, NG-CDFC staff and PMCs on good conservation practices
- To encourage, through regular communication to Nyatike NG-CDFC, staff, and other stakeholders changes in individual behavior to reduce usage

Conservation of Energy and Resources

- To maximize use of available technologies to remove the need to use paper
- To encourage our clients to engage with us using electronic means where possible
- To maximize on rain water harvesting
- To make energy efficiency a key factor in the selection of any new energy device being purchased
- To invest in available energy saving technologies and devices within our existing premises

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Environmental Protection and Conservation

- To promote use of volt guards to control power surges
- We have constructed culverts and gabions to prevent soil erosion
- To encourage tree planting in the constituency to improve the forest cover.
- To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires

Pollution Control and Waste Management

- To ensure that all paper waste is recycled
- To ensure segregation of waste
- To ensure proper human waste disposal through construction of pit latrines.

3. Employee welfare

Terms and Conditions of Service

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Nyatike NG-CDFC offers only categories of employment, which are

Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

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A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution.

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4, Market place practices- NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Nyatike NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

4. Community Engagements -

Public Participation in Project Identification and Implementation and Monitoring

stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensure their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable .

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings

Public Awareness and Sensitisation Exercise Provide A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.

Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.

Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.

Increase public participation at all stages of project cycle funded under NG-CDF kitty

Identify control and report any irregularities witnessed during NG-CDF project implementation cycle

Measure the impact of the projects funded by NG-CDF

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.

Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- Through Kenya Pipeline Corporation distributed 4,000 bottles of 250mls sanitizers to the community free of charge.
- The office purchased 250 20litre hand wash containers that were distributed to the Government offices and markets within the constituency
- the office distributed 14,000 facial masks

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V. 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.

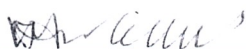
The Accounting Officer in charge of the NGCDF-NYATIKE Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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, 2020, 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.

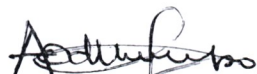
The Accounting Officer in charge of the NGCDF-NYATIKE Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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 25/8 2020.

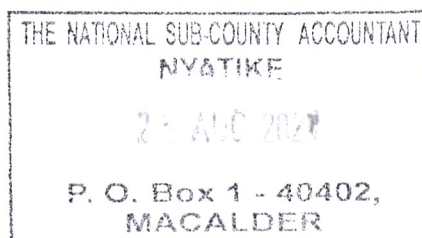


Fund Account Manager
Name: Marcelus Ayieko



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

25 AUG 2020



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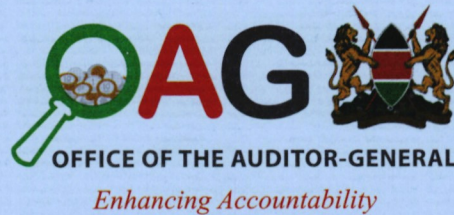
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VI. REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF- NYATIKE CONSTITUENCY*

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYATIKE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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 16 to 44, which comprise the statement of assets and liabilities as at 30 June, 2020, 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 effect 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, 2020, 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Bursary disbursements

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers payments of Kshs.53,698,877. Included in this amount are bursary disbursements of Kshs.11,114,600 and Kshs.22,265,337 disbursed to secondary schools and tertiary institutions respectively. However, supporting documents for these payments were not provided for audit.

Consequently, the accuracy, completeness and validity of the bursary expenditure of Kshs.53,698,877 for the year ended 30 June, 2020 could not be confirmed.

2.0 Unsupported Sports Expenditure

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and other payments amounts of Kshs.53,698,877. Included in this amount is expenditure on sports projects of Kshs.2,500,000. However,

the distribution list and acknowledgement from the recipients of the sports items procured was not availed for audit review.

Consequently, the accuracy, completeness and validity of the expenditure of Kshs.2,500,000 spent on sports projects could not be confirmed.

3.0 Unsupported Expenditure on Construction of Twin Laboratory

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units amount of Kshs.68,300,000. Included in the transfer is expenditure of Kshs.44,050,000 on transfer to secondary schools out of which Kshs.1,000,000 was transferred to Ndiwa Girls Secondary School in respect to completion of a twin laboratory. This project was procured as a labour based contract on 25 July, 2019 at a contract sum of Kshs.768,490.

Records available indicate that a total Kshs.3,000,000 has been disbursed towards the project with Kshs.2,000,000 having been disbursed in the financial 2018/2019. However, the cashbook and payment vouchers for this project were not provided for audit review despite the bank statement revealing that an amount totaling Kshs.1,535,210 had been spent in the period between 20 July, 2019 and 30 June, 2020.

Physical verification of the project on 16 February, 2021 revealed that the project had stalled at the lintel level and the contractor was not on site despite funds allocated for the completion of the project having been disbursed.

Consequently, the validity of the expenditure for the construction of twin laboratories 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 are no key audit matters to report in the year under review.

Other Matter

1.0 Budget Control and Performance

The summary statement of appropriation; recurrent and development combined for the year under review reflects total budgeted receipts of Kshs.210,694,044 and actual receipts of Kshs.141,326,320 resulting to underfunding of Kshs.69,367,724 or 33% of the budget. Similarly, The Fund spent Kshs.139,953,500 against total expenditure budget of Kshs.210,694,045 resulting to an overall under expenditure of Kshs.70,740,545 or 33%

of the budget. The budget under funding and under absorption affected the planned activities and may have impacted negatively on service delivery to the residents of Nyatike.

Further, there was an over expenditure on other payments by Kshs.4,500,000 no evidence has been availed for audit review to confirm that the over expenditure of Kshs.4,500,000 was approved contrary to Section 52(1)(a) of Public Finance Management (National Government) Regulations, 2015 which states that no public officer can spend or commit funds unless the officer has been authorized by means of an Authority to Incur Expenditure (AIE) to do so.

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 sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Transfers to Other Government Units

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units balance of Kshs.68,300,000. Review of expenditure under this item revealed the following unsatisfactory matters,

2.0 Irregular Procurement of Contract for Construction of Tuition Blocks at Rongo University- Macalder Campus

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units balance of Kshs.68,300,000. Included in this balance is a payment of Kshs.8,000,000 transferred to Rongo University in respect to the construction of tuition blocks at the University's Macalder learning Centre whose contract sum is Kshs.11,554,922. However, a review of the procurement process revealed that the project was not procured through open tender despite the contract sum being above the minimum threshold for class C procuring entities of Kshs.3,000,000 which the Funds fall under.

In the circumstances, Management is in breach of the law and the regularity of the expenditure of Kshs.8,000,000 on the construction of tuition blocks at the University's Macalder learning Centre could not be confirmed.

3.0 Irregular Funding of Construction of a Dormitory at Radienya High School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units balance of Kshs.68,300,000.

Included in transfer is Kshs.44,050,000 transferred to secondary schools out of which Kshs.1,750,000 was transferred to Radienya Secondary School in respect to the construction of a one storey dormitory.

Review of information provided by the School's Management revealed that the request for counter-part funding of the project by the Parents, Teachers Association (PTA) did not specify the portion which was to be financed by the Fund. This is contrary to the provisions of Section 49 of National Government Constituencies Development Fund Act, 2015 which allows for counter-part funding provided that the part funding for the project availed pursuant to this Act shall go to a defined unit or any part thereof or phase of the project in order to ensure that the particular portion defined in the allocation is completed with the funds allocated under this Act.

Physical verification of the project on 16 February, 2021 revealed that the contractor was not on site. The project had stalled at the first-floor slab level. Further, the workmanship on the completed sections was visibly poor. Valuation certificates for the works done from the department of roads and public works were not provided for audit review.

Consequently, value for money has not been realised in the expenditure of Kshs.1,750,000 and Management was in breach of law in awarding the contract.

4.0 Irregular Procurement of Administration Block Contract at Nyandago Secondary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units amount of Kshs.68,300,000. Included in the transfer is expenditure of Kshs.44,050,000 on transfer to secondary schools out of which Kshs.1,700,000 was transferred to Nyandago Secondary School in respect to construction of the administration block. The contract was procured through restricted tendering procurement method at a contract sum of Kshs.6,317,128. However, the tender documents and evidence of the tender qualifying for the restricted procurement as required by provisions of section 102(1) of the Public Procurement and Asset Disposal Act, 2015 were not provided for audit.

Consequently, the validity of the expenditure of Kshs.1,700,000 disbursed towards the project could not be confirmed.

5.0 Irregular Variation of Contract for the Completion of Classrooms at Orote Primary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units amount of Kshs.68,300,000. Included in the amount is Kshs.16,250,000 relating to transfers to primary schools out of which Kshs.600,000 was transferred to Orote Primary School for the completion of five classrooms, a project which was initiated by the community. However, the scope of the project was later on varied to construction of three classrooms instead of initial five without the approval of the National Government Constituencies Development Fund Board as required by section 6(2) of the National Government Constituencies Development Fund Act, 2015.

Under the circumstances, the variation was irregular and Management was in breach of law.

6.0 Stalled Project at Aneko Primary School

Review of disbursement records for the fund revealed that Kshs.600,000 was transferred to Aneko Primary School during the financial year 2014/2015 for construction of one classroom. Site inspection of the project on 18 February, 2021 revealed that the project has stalled and painting and glazing works still outstanding. Further, the project was not allocated any funds during the year under review contrary to the provisions of Section 46(2) which states that the Constituency Committee shall rank projects in order of priority provided ongoing projects shall take precedence over all the projects.

Consequently, value for money has not been realised in the implementation of this project.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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 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 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 Management is aware of the intention to abolish 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 financial reporting process, reviewing the effectiveness of how 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 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 about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

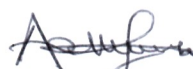
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,876	108,299,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		123,040,876	108,299,483
PAYMENTS			
Compensation of employees	4	4,517,387	4,573,932
Use of goods and services	5	8,087,960	10,136,523
Transfers to Other Government Units	6	68,300,000	36,111,861
Other grants and transfers	7	53,698,877	46,429,169
Acquisition of Assets	8	349,276	-
Other Payments	9	5,000,000	3,431,000
TOTAL PAYMENTS		139,953,500	100,682,485
SURPLUS/DEFICIT		(16,912,625)	7,616,998

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 25/8/2020 and signed by:


Fund Account Manager
Name: : Marcelus Ayieko




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

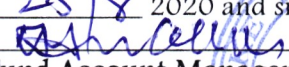
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYATIKE CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

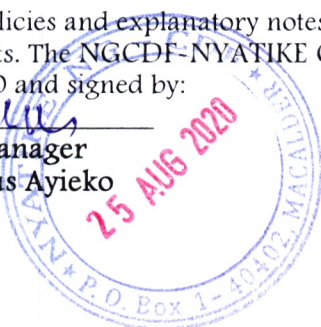
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2020

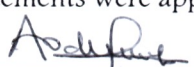
	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,659,593	18,285,445
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		2,659,593	18,285,445
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,659,593	18,285,445
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	1,452,040	
NET FINANCIAL ASSETS		1,207,553	18,285,445
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	18,285,445	10,668,446
Surplus/Deficit for the year		(16,912,625)	7,616,998
Prior year adjustments	14	(165,268)	-
NET FINANCIAL POSITION		1,207,553	18,285,444

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

25/8 2020 and signed by:


 Fund Account Manager
 Name: : Marcelus Ayieko



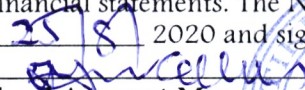

 National Sub-County Accountant
 Name: Abednego Odhiambo
 ICPAK Member Number: 13916

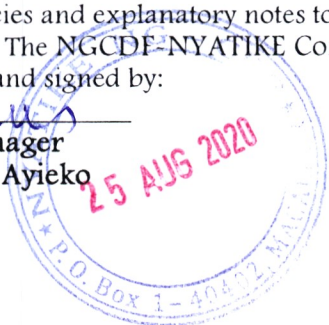
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYATIKE CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

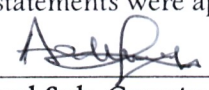
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	108,299,483
Other Receipts	3	-	-
		123,040,876	108,299,483
Payments for operating expenses			
Compensation of Employees	4	4,517,387	4,573,932
Use of goods and services	5	8,087,960	10,136,523
Transfers to Other Government Units	6	68,300,000	36,111,861
Other grants and transfers	7	53,698,877	46,429,169
Other Payments	9	5,000,000	3,431,000
		139,604,224	100,682,485
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	1,452,040	-
Prior year Adjustments	14	(165,268)	-
Net Adjustments		1,286,772	-
Net cash flow from operating activities		(15,276,577)	7,616,998
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	(349,276)	-
Net cash flows from Investing Activities		(349,276)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(15,625,853)	7,616,998
Cash and cash equivalent at BEGINNING of the year	13	18,285,445	10,668,446
Cash and cash equivalent at END of the year		2,659,593	18,285,444

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 25/8/2020 and signed by:


 Fund Account Manager
 Name: : Marcelus Ayieko




 National 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, 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2020

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 NG-CDF Board	137,367,724	73,326,320	210,694,044	141,326,320	69,367,724	67.1%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts			0			
TOTAL RECEIPTS	137,367,724	73,326,320	210,694,044	141,326,320	69,367,724	67.1%
PAYMENTS						
Compensation of Employees	4,682,796	1,253,466	5,936,262	4,517,387	1,418,875	76.1%
Use of goods and services	7,932,457	3,418,645	11,351,102	8,087,960	3,263,142	71.3%
Transfers to Other Government Units	70,200,000	52,250,000	122,450,000	68,300,000	54,150,000	55.8%
Other grants and transfers	50,702,471	16,404,210	67,106,681	53,698,877	13,407,804	80.0%
Acquisition of Assets	350,000	0	350,000	349,276	724	99.8%
Other Payments	500000	0	500,000	5,000,000	(4,500,000)	1000.0%
Un approved project	3000000		3,000,000			
TOTAL	137,367,724	73,326,321	210,694,045	139,953,500	70,740,545	66.4%

- 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 28/7/20 2020 and signed by:



Fund Account Manager
Name: : Marcelus Ayieko

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, 2020**

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/20	Kshs	Kshs	Kshs	2019/20	Kshs	30/6/2020	Kshs	Kshs	Kshs
1.0 Administration and Recurrent										
1.1 Compensation of employees	4,975,996		1,513,959		6,489,955		4,517,387		1,972,568	
1.2 Committee allowances	1,248,000		434,120		1,682,120		1,682,120		-	
1.3 Use of goods and services	1,586,172		723,234		2,309,406		2,309,406		-	
					-		-		-	
2.0 Monitoring and evaluation										
2.1 Capacity building	2,100,000		1,170,000		3,270,000		1,550,500		1,719,500	
2.2 Committee allowances	805,084		366,200		1,171,284		1,171,284		-	
2.3 Use of goods and services	1,000,000		586,798		1,586,798		1,374,650		212,148	
3.0 Emergency										
3.1 Primary Schools										
osiri maranatha primary school	505,000				505,000		505,000		-	
3.2 Secondary schools										
other emergencies	6,693,241		1,575,000		8,268,241		8,265,000		3,241	
3.3 Tertiary institutions										
3.4 Security projects										
4.0 Bursary and Social Security										
4.1 Primary Schools										
4.2 Secondary Schools	12,544,230		219,000		12,763,230		11,114,650		1,648,580	
4.3 Tertiary Institutions	23,700,000		3,238,800		26,938,800		22,265,339		4,673,461	
4.4 Universities	-				-		-		-	
4.5 Social Security	1,260,000				1,260,000		-		1,260,000	
4.6 Special Schools	1,000,000		-		1,000,000		999,680		320	
5.0 Sports										
Nyatike Constituency Youth Sports	2,500,000		500,000		3,000,000		2,500,000		500,000	
6.0 Environment										
Nyatike Environment Self Help Group	2,500,000				2,500,000		1,900,000		600,000	
7.0 Primary Schools Projects										

Reports and Financial Statements
For the year ended June 30, 2020

(List all the Projects)						
Kowuor primary school	-	100,000.00	100,000	100,000	-	100,000
Nyora primary school	-	100,000.00	100,000	100,000	-	100,000
Tulu primary school	-	200,000.00	200,000	200,000	-	200,000
Nyakurungoto primary school	-	100,000.00	100,000	100,000	-	100,000
Sota s.d.a primary school	-	200,000.00	200,000	200,000	-	200,000
kurukongo primary school	-	300,000.00	300,000	300,000	-	300,000
Sagenya primary school	-	300,000.00	300,000	300,000	-	300,000
Ndemra primary school	-	300,000.00	300,000	300,000	-	300,000
Nyakweri primary school	-	3,000,000.00	3,000,000	3,000,000	-	3,000,000
Ndiwa primary school	-	500,000.00	500,000	500,000	-	500,000
Kiasa primary school	-	300,000.00	300,000.00	300,000	-	300,000
Owiro primary school	-	300,000.00	300,000.00	300,000	-	300,000
Nyabomo primary school	-	300,000.00	300,000.00	300,000	-	300,000
Ojawa primary school	-	400,000.00	400,000.00	400,000	-	400,000
Nyamanga disii primary school	-	300,000.00	300,000.00	300,000	-	300,000
Not primary school	-	200,000.00	200,000.00	200,000	-	200,000
Sori primary school	-	1,000,000.00	1,000,000.00	1,000,000	-	1,000,000
ADUGO PRIMARY SCHOOL	600,000					600,000
AGENGA PRIMARY SCHOOL	1,400,000					1,400,000
AGOLOMUK PRIMARY SCHOOL	500,000		500,000	500,000		500,000
ANGUGO PRIMARY SCHOOL	500,000		500,000	500,000		500,000
GOD BIM PRIMARY SCHOOL	300,000					300000
GODKEYO PRIMARY SCHOOL	300,000					300000
JANGOE PRIMARY SCHOOL	350,000					350,000
KANGA ONDITI PRIMARY SCHOOL	300,000		300,000	300,000		300,000

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

Reports and Financial Statements

For the year ended June 30, 2020

KAYARA PRIMARY SCHOOL	750,000					750,000
KIKONGO PRIMARY SCHOOL	300,000					300,000
KIMAI PRIMARY SCHOOL	600,000					600,000
KOWERU PRIMARY SCHOOL	350,000		350,000			350,000
KURUKONGO PRIMARY SCHOOL	300,000					300,000
LWALA PRIMARY SCHOOL	300,000		300,000			300,000
NDIWA PRIMARY SCHOOL	800,000					800,000
NYAMACHE PRIMARY SCHOOL	500,000		500,000			500,000
NYAMANGA DISI PRIMARY SCHOOL	300,000					300,000
OBALWANDA PRIMARY SCHOOL	500,000		500,000			500,000
OLASI PRIMARY SCHOOL	750,000					750,000
OLUGA PRIMARY SCHOOL	750,000					750,000
ONGOCHE PRIMARY	300,000		300,000			300,000
OPEYA PRIMARY SCHOOL	300000		300,000			300,000
ORORE PRIMARY SCHOOL	600000		600,000			600,000
OTHOCH RAKUOM PRIMARY	300,000		300,000			300,000
OWICH PRIMARY SCHOOL	600000		600,000			600,000
POM PRIMARY SCHOOL	2400000					2400000
RAGA PRIMARY SCHOOL	400000					400000
SOTA RANGENYA PRIMARY SCHOOL	750000					750000
TAGACHE PRIMARY SCHOOL	400000		400,000			400,000
TOM ODEGE NGIRA	1,500,000		1,500,000			1,500,000
WACHARA KARUNGU PRIMARY SCHOOL	4500000					-
WACHARA KARUNGU PRIMARY SCHOOL	400000		400000			400000
PAW NDEGE PRIMARY SCHOOL	0		0			(500,000)
MAGUNGU PRIMARY SCHOOL	0		0			(500,000)
8.0 Secondary Schools Projects (List all the Projects)						
OBWARE SEC. SCHOOL	-	1,500,000.00	1,500,000		1,500,000	-
KEA SEC. SCHOOL	-	1,000,000.00	1,000,000		1,000,000	-
GOT. ORANGO SEC. SCHOOL	-	1,500,000.00	1,500,000		1,500,000	-
RADIENYA SEC. SCHOOL	-	1,000,000.00	1,000,000		1,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYATIKE CONSTITUENCY

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GOT KACHOLA SEC. SCHOOL	-	1,000,000.00	1,000,000	1,000,000	-
SOTA S.D.A SEC. SCHOOL	-	1,000,000.00	1,000,000	1,000,000	-
MIKEI MIXED SEC. SCHOOL	-	1,000,000.00	1,000,000	1,000,000	-
PAULO ODENDO SEC. SCHOOL	-	500,000.00	500,000	500,000	-
AKALA SEC. SCHOOL	-	3,000,000.00	3,000,000	3,000,000	-
NYANDAGO SEC.SCHOOL	-	1,200,000.00	1,200,000	1,200,000	-
LWANDA MAGWAR SEC. SCHOOL	-	1,900,000.00	1,900,000	1,900,000	-
MIRIWI SEC. SCHOOL	-	100,000.00	100,000	100,000	-
OLANDO SEC. SCHOOL	-	400,000.00	400,000	400,000	-
ANEKO SEC. SCHOOL	-	500,000.00	500,000	500,000	-
OKENGE SEC. SCHOOL	-	200,000.00	200,000	200,000	-
NYANDEMA SEC. SCHOOL	-	7,500,000.00	7,500,000	7,500,000	-
KIMAI SEC. SCHOOL	-	5,000,000.00	5,000,000	5,000,000	-
OLASI SECONDARY SCHOOL	-	500,000.00	500,000	500,000	-
ST.JOSEPHS ALENDO GIRLS SEC. SCHOOL	-	500,000.00	500,000	500,000	-
ST.JOSEPHS ALENDO GIRLS SEC. SCHOOL	-	500,000.00	500,000	500,000	-
ST.JOSEPHS ALENDO GIRLS SEC. SCHOOL	-	800,000.00	800,000	800,000	-
KOPALA SEC. SCHOOL	-	2,000,000.00	2,000,000	2,000,000	-
SENYE SECONDARY SCHOOL	-	1,000,000.00	1,000,000	1,000,000	-
GOD KEYO SECONDARY SCHOOL	-	700,000.00	700,000	700,000	-
GUNGA SECONDARY SCHOOL	-	750,000.00	750,000	750,000	-
WINJO SECONDARY SCHOOL	-	1,000,000.00	1,000,000	1,000,000	-
BANDE GIRLS SECONDARY SCHOOL	-	300,000.00	300,000	300,000	-
ANGUGO SECONDARY SCHOOL	800,000				-
ST JOSEPH OTATI MIXED SECONDARY	1,000,000		1,000,000	500,000	500,000
GOT KACHOLA MIXED SECONDARY	1,000,000				1,000,000
GUNGA SECONDARY SCHOOL	500,000				500,000
JANGOE SECONDARY SCHOOL	500,000				500,000
KEA SECONDARY SCHOOL	2,000,000				2,000,000

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KOPALA MIXED SECONDARY	1,250,000					1,250,000
KUMONI MIXED SECONDARY	1,000,000					-
LWANDA MAGWAR SECONDARY SCHOOL	3,000,000					3,000,000
MIROCHE MIXED SECONDARY SCHOOL	800000		800,000			
NDIWA GIRLS SECONDARY	1,000,000		1,000,000			
NYANGERE SECONDARY SCHOOL	1,000,000					1,000,000
NYANKONDO SECONDARY SCHOOL	1,000,000					1,000,000
OBOLO MIXED SECONDARY SCHOOL	500,000					500,000
OBWARE MIXED SECONDARY SCH	1500000		1,500,000			
OKAYO MIXED SECONDARY SCH	400000					400000
OLASI SECONDARY	1,000,000		1,000,000			-
OTHOCH RAKUOM SECONDARY	500,000		500,000			-
PAULO ODENDO SECONDARY SCHOOL	500,000					-
RABUOR KARUNGU MIXED SECONDARY SCH	400000		400,000			-
RABUOR KARUNGU MIXED SECONDARY SCH	1500000					1500000
RABWAO SECONDARY SCHOOL	1500000					1500000
RADIENYA HIGH SCHOOL	1500000					1500000
SENYE SECONDARY SCHOOL	500000					500000
SIDIKA MIXED SECONDARY SCHOOL	1,500,000					1,500,000
SORI SECONDARY SCHOOL	7,500,000					7,500,000
SOTA SDA SECONDARY SCHOOL	1,500,000					1,500,000
ST AGNES OKUODO SECONDARY SCHOOL	500,000					500,000
ST JACOBS KOLANYA	1,500,000					1,500,000
ST GEMMA GIRLS HIGH SCHOOL	850,000					850,000
ST GORRETY MIKEI SECONDARY SCHOOL	1,500,000					1,500,000

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ST JOSEPH MODI MIXED SECONDARY	800,000				-	800,000
ST MARYS WINJO SECONDARY SCHOOL	1,500,000			1,500,000		
ST MONICA BONDO KOSIEMO SECONDARY SCHOOL	1,000,000					1,000,000
ST PIUS GOT ORANGO SECONDARY SCHOOL	2,000,000					2,000,000
ST SABIANUS OWICH SECONDARY SCHOOL	1,000,000					1,000,000
ST THOMAS DIRUMASECONDARY SCHOOL	1,000,000					1,000,000
THIM LJCH SECONDARY SCHOOL	500,000			500,000		
9.0 Tertiary institutions Projects (List all the Projects)						
9.2 RONGO UNIVERSITY MACALDER CENTRE		8,000,000		8,000,000		
9.3						
9.4						
10.0 Security Projects						
MACALDER POLICE STATION		300,000.00		300,000		
MUHURU CHIEF'S OFFICE		1,000,000.00		1,000,000		
AGENGA CHIEF'S OFFICE		500,000.00		500,000		
KALER D.O'S OFFICE		300,000.00		300,000		
KARUNGU POLICE STATION		2,000,000.00		2,000,000		
MUHURU A.P CAMP		1,649,210.00		1,649,210		
MUHURU AP CAMP	400,000			400,000		
KALER CHIEFS OFFICE	500,000			500,000		500,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	350,000			350,000		726
11.2 Construction of CDF office	500,000			500,000		500,000
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						
ngcdf nyatike office water project		5,000,000		5,000,000		
projects not funded	3,000,000			3,000,000		3,000,000

Reports and Financial Statements
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	137,367,723	73,326,321	210,694,044	139,953,500	70,740,545
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(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)

XII. 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.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYATIKE CONSTITUENCY
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XIII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS			
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE NO. B005209		49,784,483
Normal Allocation	AIE NO.B 030152		10,000,000
	AIE NO. B005451		12,000,000
	AIE NO.B 006498		8,000,000
	AIE NO.B 042676		4,515,000
	AIE NO.B 042826		12,000,000
	AIE NO.B 047042		12,000,000
	AIE NO B 047222	55,040,876	
	AIE NO.B 041182	4,000,000	
	AIE NO B 047790	16,000,000	
	AIE NO.B 104072	15,000,000	
	AIE NO B 104452	24,000,000	
	AIE NO.B 047843	9,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		123,040,876	108,299,483
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from the Sale of Buildings			-
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale Plant Machinery and Equipment			-
Receipts from the Sale of Office and General Equipment			-

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TOTAL		-	-
3 OTHER RECEIPTS			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Interest Received			-
Rents			-
Sale of Tender Documents			
Other Receipts Not Classified Elsewhere (specify)			
TOTAL		-	-
4 COMPENSATION OF EMPLOYEES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Basic wages of temporary employees		3,466,415	3,794,776
Basic wages of casual labour			
Personal allowances paid as part of salary			
House allowance			
Transport allowance			
Leave allowance			
Other personnel payments			
Employer contribution to NSSF		182,496	
Gratuity-contractual employees		868,476	779,156
TOTAL		4,517,387	4,573,932
5 USE OF GOODS AND SERVICES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Utilities, supplies and services		360,000	1,369,257
Electricity			21,120
Water & sewerage charges			-
Office rent			-
Communication, supplies and services		548,426	
Domestic travel and subsistence		238,150	337,200
Printing, advertising and information supplies & services			

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Rentals of produced assets			-
Training expenses			
Hospitality supplies and services		2,566,850	3,328,800
Other committee expenses		1,383,000	1,084,000
Committee allowance		1,074,400	1,315,682
Insurance costs		131,881	-
Specialised materials and services			-
Office and general supplies and services			602,619
Fuel , oil & lubricants		725,071	800,000
Other operating expenses			
Bank service commission and charges		6,880	310,710
Other Operating Expenses			-
Security operations			-
Routine maintenance - vehicles and other transport equipment		1,053,302	967,135
Routine maintenance- other assets			
TOTAL		8,087,960	10,136,523
6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Transfers to Primary Schools		16,250,000	16,693,035
Transfers to Secondary Schools		44,050,000	19,418,826
Transfers to Tertiary Institutions		8,000,000	
Transfers to Health Institutions			
TOTAL		68,300,000	36,111,861
7 OTHER GRANTS AND OTHER PAYMENTS			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Bursary - Secondary		11,114,650	14,965,533
Bursary - Tertiary		22,265,337	18,386,050
Bursary- Special Schools		999,680	670,000
Mocks & CAT		-	-
Water		-	-
Food Security		-	-

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Electricity		-	-
Security		6,149,210	3,300,000
Roads and Bridges		-	-
Sports		2,500,000	2,707,586
Environment		1,900,000	1,600,000
Cultural Projects		-	-
Agriculture		-	-
Emergency Projects		8,770,000	4,800,000
TOTAL		53,698,877	46,429,169
8 ACQUISITION OF ASSETS			
<u>Non Financial Assets</u>		2019 - 2020	2018 - 2019
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		349,276.00	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
TOTAL		349,276	-
9 Other Payments			
Strategic Plan			3,431,000
ICT Hubs			
nyatike ngcdf water project		5,000,000	-
TOTAL		5,000,000	3,431,000
10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019

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		Kshs (30/6/2019)	Kshs (30/6/2018)
cooperative bank of kenya,migori	01120077327500		18,285,445.00
<i>Kenya Commercial Bank, sori Branch .</i>	<i>1260005895</i>	2,659,593	
TOTAL		2,659,593	18,285,445
10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-
			<i>[Provide cash count certificates for each]</i>

11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2018)</i>
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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		-	-	-
				-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1		
Supplier 2		
Supplier 3		
Total		

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	1452040	
Name 2		
Name 3		
Add as appropriate		
Total	1452040	

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	18,285,445	10,668,446
Cash in hand		
Imprest		
Total	18,285,445	10,668,446

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	18,285,445	(165,268)	18,120,177
Cash in hand			
Accounts Payables			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Receivables			
Others (<i>specify</i>)			
	18,285,445	(165,268)	18,120,177

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C		

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
Net changes in account receivables D= A+B-C		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,418,875	1869702
Use of goods and services	3,263,142	2819882
Amounts due to other Government entities (see attached list)	54,150,000	52,250,000
Amounts due to other grants and other transfers (see attached list)	5,742,723.28	16,296736
Acquisition of assets	724	
Others (<i>specify</i>)	1,000,000	
Unapproved project	3,000,000	
	70,740,545	73,326,320

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	2,107,129.89	
	2,107,129.89	

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2019/20	2018/19	
Compensation of employees		1,418,875		
Use of goods & services		3,263,142		
Amounts due to other Government entities				
Adugo Primary School	Completion of administration block 4 rooms: plastering, fittings and painting	600,000.00		
Agenga Primary School	Construction of 2 classrooms: foundation slab, walling, plastering, fitting and painting	1,400,000.00		
God Bim Primary School	Renovation of 3 classrooms: floor slab, plastering, painting	300,000.00		
God Keyo Primary School	Renovation of 4 classrooms: plastering, fittings and painting	300,000.00		
Jangoe Primary School	Renovation of 3 classrooms: walling, roofing, flooring and painting	350,000.00		

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Kayara Primary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	750,000.00		
Kikongo Primary School	Renovation of 4 classrooms: flooring, fittings and painting	300,000.00		
Kimae Primary School	Completion of 1 classroom: roofing, plastering, fittings and painting	600,000.00		
Kurukongo Primary School	Completion of 2 classrooms: plastering, glazing and painting	300,000.00		
Ndiwa Primary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	800,000.00		
Nyamanga Disi Primary School	Renovation of 2 classrooms: flooring and painting	300,000.00		
Olası Primary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	750,000.00		
Oluga Primary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	750,000.00		
Pom Primary School	Construction of 3 classrooms to completion	2,400,000.00		

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Raga Primary School	Renovation of 6 classrooms : plastering, fittings and painting	400,000.00		
Sota Rangenya Primary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	750,000.00		
Wachara Karungu Primary School	Drilling and equipping of 1 borehole	4,500,000.00		
Secondary School				
Angogo Secondary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	800,000.00		
Fr. Joseph Otati Mixed Secondary School	Renovation of 5 classrooms administration block of 5 rooms:floor slab, plastering, glazing and painting	1,000,000.00		
Got Kachola Mixed Secondary School	Construction of 1 dormitory: foundation slab, walling, roofing, fittings, plastering and painting	1,000,000.00		
Jangoe Mixed Secondary School	Renovation of 4 classrooms: floor slab, plastering and painting	500,000.00		

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Kea Secondary School	Completion of Laboratory 7MX30M, 40 students capacity: plastering, fittings and painting	2,000,000.00		
Kopala Mixed Secondary School	Completion of Twin Laboratory 7m X 30m 80 No. student capacity:roofing, fittings, plastering and painting	1,250,000.00		
Kumoni Mixed Secondary School	Construction of 40 double decker bed capacity dormitory 6m X 12m :foundation, slab, walling, roofing, plastering and painting	1,000,000.00		
Lwanda Magwar Secondary School	Completion of dinning hall and Kitchen 13m X 31m 1000 tudents capacity: roofing, plastering, fitting and painting	3,000,000.00		
Nyangere Secondary School	Construction of 40 double decker bed capacity dormitory 6m X 12m :foundation, slab, walling, roofing, plastering and painting	1,000,000.00		

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Nyankondo Mixed Secondary School	construction of 40 double decker bed capacity dormitory 6m X 12m :foundation, slab, walling, roofing	1,000,000.00		
Obolo Secondary School	Fencing with barbed wire	500,000.00		
Okayo Mixed Secondary School	Renovation of 3 classrooms:plastering, fitting and painting	400,000.00		
Paulo Odendo Secondary School	Renovation of 3 classrooms: flooring, fittings, plastering and painting	500,000.00		
Rabuor Karungu Mixed Secondary School	Piping of water from St. Camillus to Rabuor Karungu Secondary School and installation of 10,000CM reservoir tank	1,500,000.00		
Rabwao Secondary School	Completion of administration block 8 and a veranda: roofing, plastering , fittings and painting	1,500,000.00		
Radinya High School	Completion of 40 double decker bed capacity dormitory 6m X 12m: walling, roofing, plastering, fittings and painting.	1,500,000.00		

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Senye Secondary School	Construction of a 4 door ablution block :pit excavation, foundation slab, walling, roofing, plastering and painting.	500,000.00		
Sidika Mixed Secondary School	Construction of laboratory 7m X 15m 40 No. students capacity: foundation slab, walling, roofing, plastering an painting	1,500,000.00		
Sori Secondary School	Purchase of a 52 seater school bus	7,500,000.00		
Sota SDA Secondary School	Completion of laboratory 7m X 15m :walling, roofing, plastering, fittings and painting	1,500,000.00		
St. Jacobs Kolanya Secondary School	Construction of laboratory 7m X 15m 40 No. students capacity: foundation slab, walling, roofing, plastering an painting	1,500,000.00		
St. Gorrety Mikei Secondary School	Completion of 40 double decker bed capacity dormitory 6m X 12m: walling, roofing, plastering, fittings and painting.	1,500,000.00		

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St. Josephs Modi Secondary School	Construction of 1 classroom: foundation slab, walling, roofing, fittings, plastering and painting	800,000.00		
St. Monica Bondo Kosiemo Secondary School	Construction of 40 double decker bed capacity dormitory 6m X 12m: foundation slab, walling, roofing, plastering, and painting	1,000,000.00		
St. Pius Got Orango Secondary School	Completion of Twin Laboratory 7m X 30m 80 No. student capacity: walling, roofing, fittings, plastering and painting	2,000,000.00		
St. Sabianus Owich Mixed Secondary School	Construction of 40 double decker bed capacity dormitory 6m X 12m: foundation slab, walling, roofing, plastering, and painting	1,000,000.00		
St. Thomas Duruma Secondary School	Construction of dormitory 40 double decker beds capacity 6m X 12m: foundation slab, walling, roofing, plastering and painting	1,000,000.00		

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St. Agnes Okuodo Mixed Secondary School	Completion of administration block 8 rooms: fitting, flooring, and painting	500,000.00	
St. Gemma Girls High School	Completion of laboratory 7m X 15m 40 No. students capacity :plastering, fittings and painting	850,000.00	
Sub-Total	54,150,000	54,150,000.00	
Amounts due to other grants and other transfers			
Bursary-Secondary		814223.28	
Bursary-Tertiary		3,668,500.00	
NHIF		1,260,000.00	
Sub-Total	5,742,723.28	5,742,723.28	
Sub-Total			
Acquisition of assets	Purchase of motor cycle	724	
Others (specify)			
Nyatike NGCDF OFFICE		500000	
Kaler chiefs office		500000	
Unapproved project (Nyakweri Girls Secondary School		3,000,000	
Sub-Total		4,000,724	
Grand Total		70,740,545	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	100,000.00			100,000.00
Buildings and structures	1,000,000			1,000,000
Transport equipment	7,453,646	349276		7,802,922
Office equipment, furniture and fittings	1,362,210			1,362,210
ICT Equipment, Software and Other ICT Assets	1,404,256.80			1,404,256.80
Other Machinery and Equipment	7,200,000			7,200,000
Heritage and cultural assets				
Intangible assets				
Total	18,520,113			18,869,389

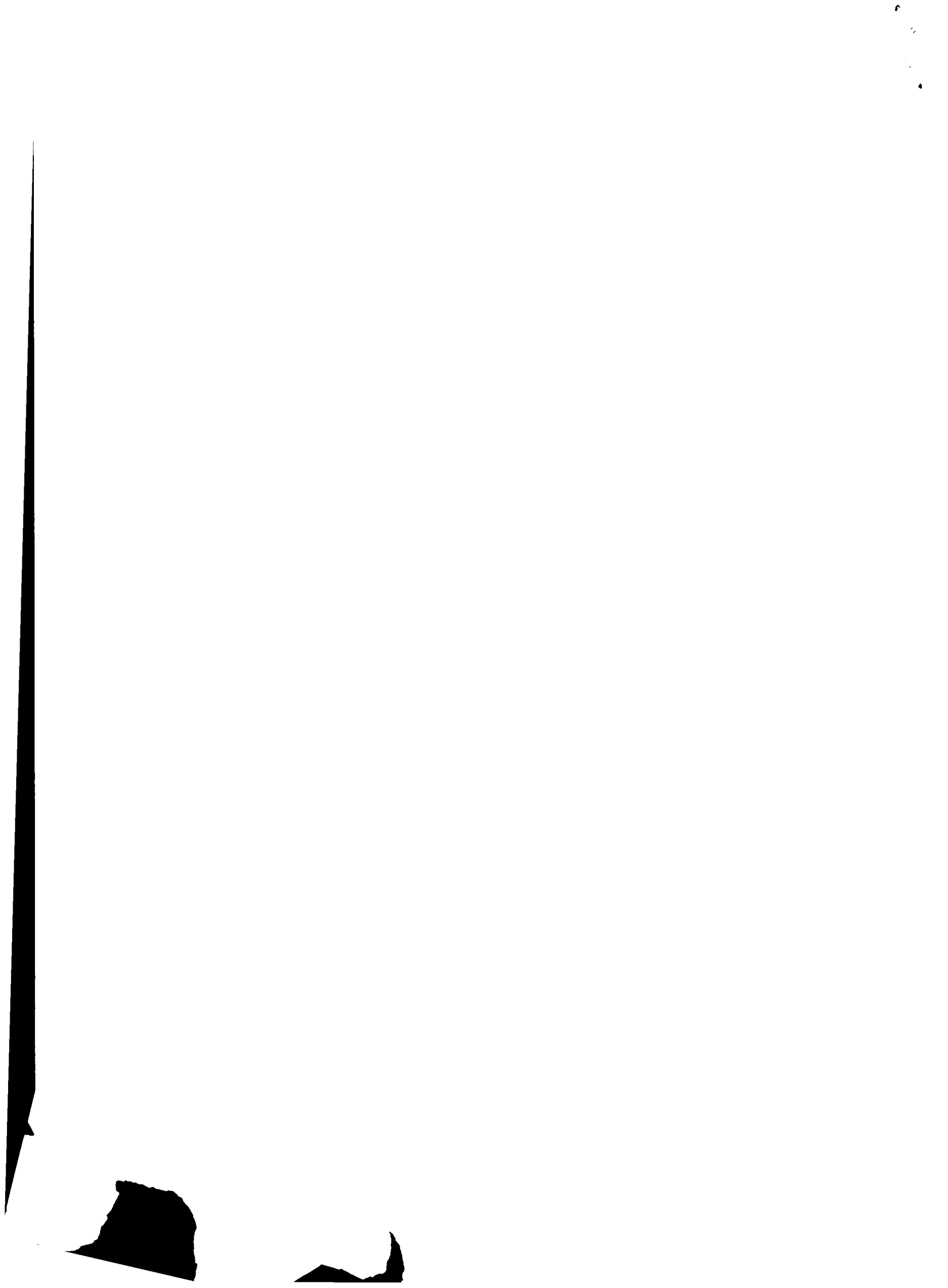
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

KIMAI SECONDARY SCHOOL PMC	KCB SORI	1153346559	0.00
GOD KEYO SECONDARY SCHOOL PMC	KCB SORI	1239032323	3,017.00
ORORE PRIMARY SCHOOL PMC	KCB SORI	1226633285	5,595.00
LWALA PRIMARY SCHOOL PMC	KCB SORI	1239859899	976.00
GOD KEYO PRIMARY SCHOOL	KCB SORI	1226563325	3,455.00
AGOLOMUOK PRIMARY SCHOOL	KCB SORI	1226538894	3,383.00
ORORE PRIMARY SCHOOL	KCB SORI	1259169855	1,346.00
GUNGA CHIEFS OFFICE PMC	KCB SORI	1239650191	3,217.00
KUMONI SECONDARY SCHOOL	KCB SORI	1149245530	799.00
RABWAO SECONDARY SCHOOL	COOPMIGORI	01139481017900	35,165.50
ST. GEMMA GIRLS SECONDARY SCHOOL PMC	COOP MIGORI	01141077210800	7,830.00
MOI NYATIKE SECONDARY SCHOOL PMC	MIGORI COOP	01139202227500	2,335.05
AGENGA SECONDARY SCHOOL PMC	COOP MIGORI	01141750246300	46,777.65
BL. TEZZA COMPLEX SECONDARY SCHOOL PMC	COOP MIGORI	01141077211700	798.29
AKALA SECONDARY SCHOOL PMC	COOP MIGORI	01139481134500	3,017.00
KANGA ONDITI SECONDARY SCHOOL PMC	COOP MIGORI	01139077118502	849.05
GUNGA SECONDARY SCHOOL PMC	COOP MIGORI	01139077211301	2,030.00
SIDIKA SECONDARY SCHOOL PMC	COOP MIGORI	01139203040302	2,579.00
ST. JACOBS KOLANYA SECONDARY SCHOOL PMC	COOP MIGORI	01141434963000	1,967.50
KOPALA SECONDARY SCHOOL PMC	COOP MIGORI	01141750260400	345,564.10
SENYE SECONDARY SCHOOL PMC	COOP MIGORI	01139204324500	14,815.10
NDIWA GIRLS SECONDARY SCHOOL PMC	COOP MIGORI	01141750221600	122,561.00
LWANDA MAGWAR SECONDARY SCHOOL PMC	COOP MIGORI	01139077212002	227,286.2
ST. MICHAELS NYANDEMA SECONDARY SCHOOL PMC	COOP MIGORI	01139204991400	68,142.55
ST. SABIANUS OWICH SECONDARY SCHOOL	COOP MIGORI	01141750054800	4,535.00
OSIRI SECONDARY SCHOOL	COOP MIGORI	01141204787500	3,696.75

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ST. JOHNS GOT KACHOLA SECONDARY SCHOOL	COOP MIGORI	01141482281600	3,022.00	
OSIRI MIXED SECONDARY SCHOOL	COOP MIGORI	01139204787502	1,388.60	
MIRIWI SECONDARY SCHOOL	COOP MIGORI	01141482650000	32,169.50	
OTHOCH RAKUOM SECONDARY SCHOOL	COOP MIGORI	01141482495400	1,274.50	
PAULO ODENDO SECONDARY SCHOOL	COOP MIGORI	01141750220500	2,069.00	
OKENGE SECONDARY SCHOOL	COOP MIGORI	01139077217401	16,413.00	
ANEKO SECONDARY SCHOOL	COOP MIGORI	01139048451602	1,647.00	
ST. MARYS WINJO SECONDARY SCHOOL	COOP MIGORI	01139202690400	184,697.50	
UNGOE SECONDARY SCHOOL	COOP MIGORI	01139077211401	3,829.00	
TIANY NYAGODJOPE PRIMARY SCHOOL PMC	COOP MIGORI	01141482650500	29,896.50	
KANYANDIKO PRIMARY SCHOOL PMC	COOP MIGORI	01141750562200	45,550.30	
GOT ONGER PRIMARY SCHOOL PMC	COOP MIGORI	01141750526900	102,742.00	
KIASA PRIMARY SCHOOL PMC	COOP MIGORI	01139481133600	5,537.60	
MIKEI PRIMARY SCHOOL PMC	COOP MIGORI	01139204363200	1,716.35	
OWIRO PRIMARY SCHOOL PMC	COOP MIGORI	01141202838000	216,899.90	
OGONGO PRIMARY SCHOOL	COOP MIGORI	01141202296300	26,725.40	
ST. GABRIEL PRIMARY SCHOOL	COOP MIGORI	01141482741500	1,683.00	
OSIRI PRIMARY SCHOOL	COOP MIGORI	01139482308300	1,112.75	
MIROCHE PRIMARY SCHOOL	COOP MIGORI	01139204985900	11,002.50	
KOPALA PRIMARY SCHOOL	COOP MIGORI	01141076038700	2,907.75	
NYATIKE CDF OFFICE PMC	COOP MIGORI	01141482569700	1,910.00	
NYTUORO PRIMARY SCHOOL	COOP MIGORI	01141048629100	3,490.50	
ODIYO PRIMARY SCHOOL	COOP MIGORI	01139202679700	4,340.00	
UNGOE PRIMARY SCHOOL	COOP MIGORI	01139203100900	790.00	
NYATIKE CONSTITUENCY YOUTH SPORTS	COOP MIGORI	01141750103800	492,577.50	
			2,107,129.89	



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TRIAL BALANCE AS AT 30TH JUNE 2020			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	2,659,593	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	4,517,387	
	Use of goods and services	8,087,960	
	Transfers to Other Government Units	68,300,000	
	Other grants and transfers	53,698,877	
	Acquisition of Assets	349,276	
	Other Payments	5,000,000	
Receipts			
	Transfers from the Board		123,040,876
	Proceeds from sale of assets		
	Others receipts		-
	Prior Year Adjustment		(165,268)
	GRATUITY		1,452,040
	Fund Balance b/f		18,285,445
	TOTAL	142,613,093	142,613,093

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Cash and cash Equivalents could not be confirmed due to stale cheques	Stale cheques were reversed in September 2019	Abednego Odhiambo Subcounty Accountant	Resolved	
2	The accuracy and validity of bursary disbursements could not be confirmed	Follow up be made with Education institutions to issue acknowledgment letters once they receive cheques	Marcelus Ayieko Fund Account Manager	Not Resolved	3 months
3	Expenditure on sports was not supported	Contact to be made with sports PMC to provide the necessary documents for review	Marcelus Ayieko Fund Account Manager	Resolved	
4	Satellite WIFI systems installed at Wath Onger was not functional .	A technical IT personnel to be engaged to ensure that the WIFI system is up and running	Marcelus Ayieko Fund Account Manager	Resolved	