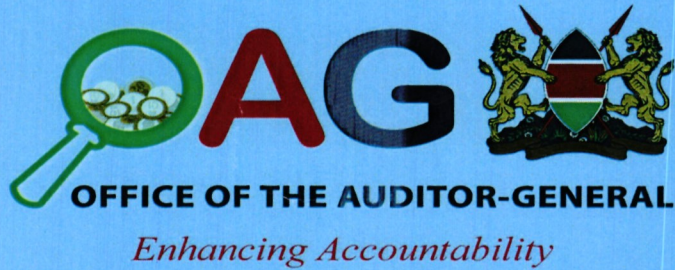


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2022

DAY.

Wed

TABLED
BY:

The Majority whip,
Hon. E. Wangwe, MP
Benson Inzeju.

CLERK-AT
THE-TABLE:

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

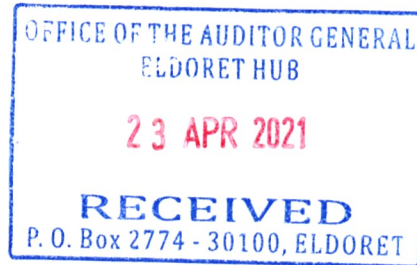
ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



Revised Template 30th June 2020



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -EMGWEN 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)

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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 EMGWEN 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	Wesley Maina
2.	Sub-County Accountant	Collins Nundu
3.	Chairman NGCDFC	Shadrack Rotich
4.	Member NGCDFC	Julius Maiyo

(d) Fiduciary Oversight Arrangements

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

NGCDF Office Building
P.O. Box 1215
KAPSABET
KENYA

(f) NGCDF EMGWEN Constituency Contacts

Telephone: (254) 0721885464

E-mail: emgwenngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF EMGWEN Constituency Bankers

1. Equity Bank
A/C NO:0490297850306
Kapsabet Branch.

(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

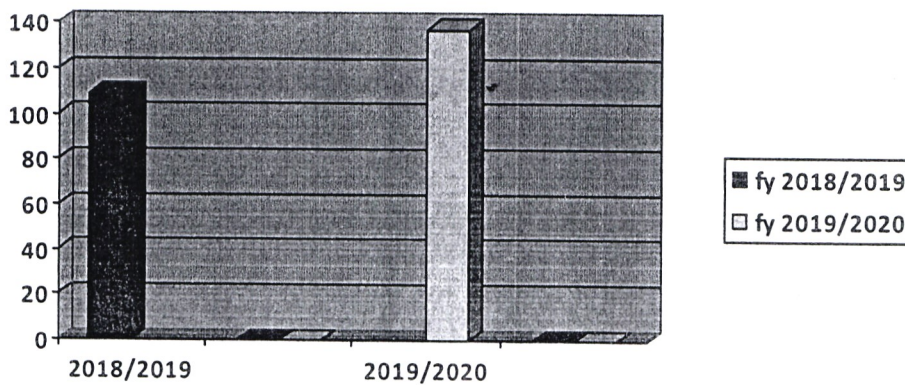
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the year, the constituency was allocated a total of Kshs137,367,724 which was higher than the previous f/y.

On receipts of the above allocations Emgwen National Government Constituency Development Fund Committee (NGCDFC) pursuant to the provision of the National Government CDF Act 2015, As amended in 2016, had allocated funds to various projects with reference to the priorities of the public participation meeting held across the constituency. However, during the f/y we received 50 % of the allocation equivalent to Kshs 68,000,000 plus Kshs55,040,876 and Kshs3,889,049 being the allocation for 2018/2019 and 2017/2018, however this funds were disbursed to their respective projects.

Graphical representation of budgetary allocation of Emgwen NGCDF for FY 19/20 and FY 18/19



Sector Prioritization

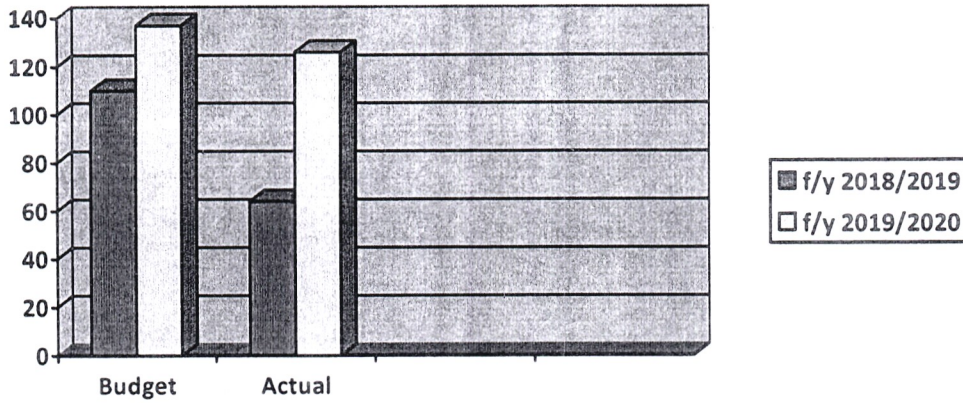
Total allocation received during the f/y 2019/2020 is Kshs 126,929,925 of which Kshs 69,500,000 was allocated as transfer to other Government units which consist of transfer to primary school and secondary schools. However other grants and transfer is Kshs 38,552,152 which consists of Emergency, Tertiary institution, Environment, Bursary. other allocation consists of administration –committee expenses, goods and services, m& e –goods and services, committee expenses and compensation of employee

Summary of the budget of performance against actual amounts for current year based on economic classification and programmes.

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

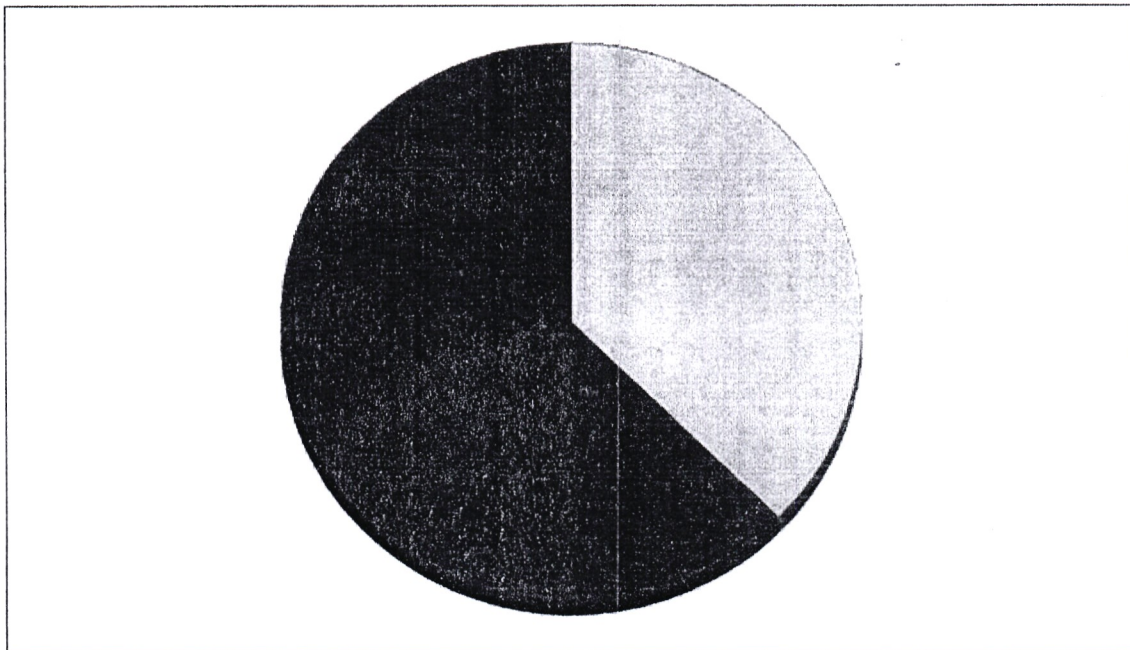
**Reports and Financial Statements
For the year ended June 30, 2020**

Graphical representation of budget vs actual for FY 18/19 and FY 19/20



1 unit represent kshs 1,000,000

**FY 2019/2020 COMPARED TO FY 2018/2019
ALLOCATION**



Key

1. FY 2020/2019 Showing greater improvement on allocation
2. FY 2018/2019 Showing less allocation of funds than the current year

KEY ACHIEVEMENTS IN THE FINANCIAL YEAR 2019/2020

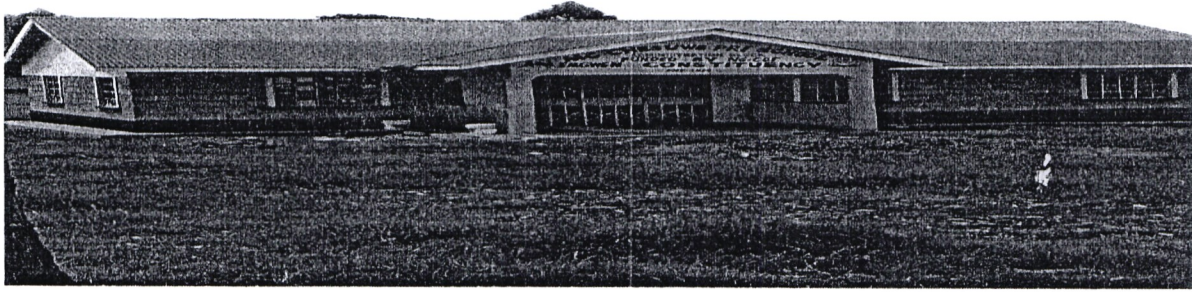


FIG 1.1 AIC Chesuwe Primary School Construction of 6 roomed school Administration block was funded by NGCDF Emgwen Constituency in FY 2018/2019 and 2019/2020 through a normal funding to enhanced better learning environment.

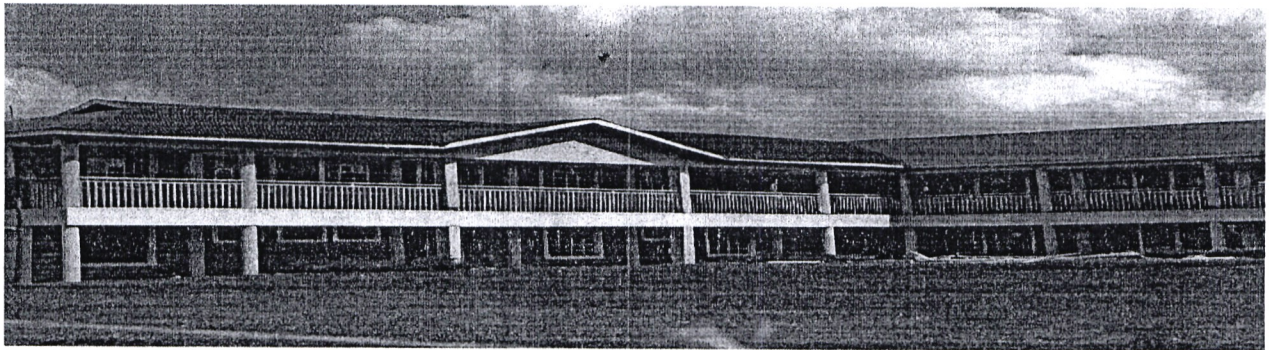


FIG 1.2 Kipkeibon Secondary School Completion of one storey building of Administration block with 8 rooms, library and 8 classrooms; funded by NGCDF Emgwen Constituency in FY 2016/2017, 2018/2019 and 2019/2020 through a normal funding to enhanced better learning environment



FIG 1.3 Tiryo Primary School Renovations of 10no of classrooms was funded by NGCDF Emgwen Constituency in FY 2019/2020 through a normal funding to enhanced better learning environment.

Sign 
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.

Emgwen is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NGCDF-EMGWEN Constituency's 2018 - 2023 plan are to: In underscoring the above, the key development objectives of NGCDFC - Emgwen Constituency's 2018-2023 plan included but not limited to;

Strategic Area One: Education

Objective: Become a national model for education by improving school's infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance school's infrastructure to enhance facilities and provide conducive learning environment for children.

Initiative: Enhance and develop social programmes that support education within the constituency.

Strategic Area Two: Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Emgwen through natural resources conservation initiatives

Initiative: Initiate and enhance conservation programs within the constituency

Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports
Initiative: Develop and empower youth and special groups through sports.

Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Emgwen residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 300 to 500 Number of laboratories increased from 5 to 10 Number of dormitories increased from 10 to 16 Number of administration blocks increased from 15 to 20
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives facilities Provide tree seedlings to schools to improve the forest cover	Disbursement of septic tank to promote access to clean and safe water Equip schools and public facilities with sanitation	Number of septic tank	Number of septic tanks increased from 0 to 16
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and fencing of police stations	Number of renovated chiefs' offices increased from 2 to 4 Number of assistant chiefs' offices increased from 1 to 5
Sports	Empower and develop youth and special groups to	Reduced dependence and spur	Number of youth groups benefitting from	Number of youth groups benefitting from the sports

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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		economic growth through sports	the sports program	programme increased from 30 to 50 Information
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip schools and community with computers and internet connectivity to enable them improve service delivery	Number of usable schools with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 4

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Emgwen Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Emgwen NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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 -

The Emgwen NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	To be renowned Constituency in advocating for all round socio-economic development and sustainability.	The vision of our NGCDF is aligned to sustainable development through advocacy for socio economic development and sustainability
Mission	To involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals.	Our mission is relevant to sustainable strategy as it involves all stakeholders in achievement of desired goals
Core Values	Accountability, Transparency, Integrity, Honesty, Equality, Equity	Our core values support the sustainability strategy by providing key vales to uphold whenever implementing NGCDF projects

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Emgwen 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 Emgwen NG-CDF commits to:

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

Emgwen 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	Approach
Capacity Building	Promote environmental awareness by sensitizing the Emgwen NG-CD/FC, NGCDFC staff and PMCs on good conservation practices. To encourage, through regular communication to Emgwen NG-CD/FC, staff, and other stakeholder's changes in individual behaviour 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.
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	To ensure that all paper waste is recycled.

and Waste Management	To ensure segregation of waste. To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks.
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2. EMPLOYEES WELFARE

NGCDF employee welfare is human centred as we are able to align our process to human resources best practices. We have put measures in place with respect to:

- I. Terms and conditions of service.
- II. Categories of employment.
- III. Recruitment procedure.
- IV. Orientation and induction of new employees.
- V. Promotions of employees.
- VI. Health, safety and wellbeing.
- VII. HIV/aids and gender mainstreaming.
- VIII. Drug and substance abuse.
- IX. Persons living with disability.
- X. Sexual harassment and other forms of harassment.

3. 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) 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 Emgwen 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

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

Public participation is the process that directly engages the concerned stakeholders in decision making and gives full consideration to public input in making that decision.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision,

the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholder's participation is important since:

- I. Providing information helps them understand the issues, options, and solutions available for the projects.
- II. Consulting with the public aids in obtaining their feedback on alternatives or decisions.
- III. Involving the public to ensures 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

- I. A menu of options for including individuals and organizational actor's in identifying development priorities and selecting NG-CDF projects.
- II. Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- III. Increase accountability hence ensure local citizens gain skills and confidence to carryout

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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- IV. 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.
- V. Increase public participation at all stages of project cycle funded under NG-CDF kitty.
- VI. Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- VII. Measure the impact of the projects funded by NG-CDF.
- VIII. Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- IX. 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 sensitized NGCDFC and staff members on precautionary measures.

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES

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

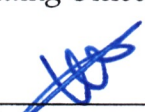
The Accounting Officer in charge of the NGCDF-EMGWEN Constituency is responsible for the preparation and presentation of the Emgwen constituency financial statements, which give a true and fair view of the state of affairs of the Emgwen constituency for and as at the end of the financial year ended on June 30th, 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 Emgwen constituency; (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-EMGWEN Constituency accepts responsibility for the Emgwen constituency 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 *Emgwen constituency* financial statements give a true and fair view of the state of Emgwen constituency transactions during the financial year ended June 30th, 2020, and of the Emgwen constituency financial position as at 30th June 2020. The Accounting Officer charge of the NGCDF-EMGWEN Constituency further confirms the completeness of the accounting records maintained for the *Emgwen constituency*, which have been relied upon in the preparation of the Emgwen financial statements as well as the adequacy of the systems of internal financial control.

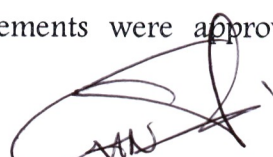
The Accounting Officer in charge of the NGCDF-EMGWEN Constituency confirms that the Emgwen constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Emgwen constituency funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Emgwen constituency 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-EMGWEN Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



Fund Account Manager
Name:



Sub-County Accountant
Name:
ICPAK Member Number:

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For the year ended June 30, 2020

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

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - EMGWEN 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 Constituency Development Fund - Emgwen Constituency set out on pages 18 to 59, 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 - Emgwen 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 the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Use of Goods and Services

1.1 Unsupported and Overstated Training Expenses

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.16,638,078 as disclosed in Note 5 to the financial statements which includes training expenses amounting to Kshs.2,872,600 which further includes an expenditure of Kshs.414,800. However, minutes of meetings, payment vouchers and other supporting documents were not provided for review. Further, an examination of the ledger for training and the payment vouchers supporting the training expenses showed that payment vouchers totalling to Kshs.2,203,800 did not relate to training expenses hence the training expenses may have been overstated.

Consequently, the accuracy and completeness of the training expenses amounting to Kshs.2,872,600 could not be confirmed.

1.2 Unsupported Communication, Supplies and Services Expenditure

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.16,638,078 as disclosed in Note 5 to the financial statements which includes communication, supplies and services amounting to Kshs.303,881 which further includes an expenditure of Kshs.123,881. However, minutes of meetings, payment vouchers and other supporting documents were not provided for audit.

Consequently, the accuracy and completeness of the communication, supplies & services expenditure of Kshs.303,881 could not be confirmed.

1.3 Irregular Committee Allowances

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.16,638,078 as disclosed in Note 5 to the financial statements which includes committee allowances amounting to Kshs.3,864,000 which further includes an expenditure of Kshs.474,000 for which minutes of meetings, payment vouchers and other supporting documents for authorization were not provided for review.

Further, as per the minutes of meetings for the financial year ending 30 June, 2020 there were 33 CDF Committee meetings for which allowances were paid which exceeded the allowed 24 number of meetings as per the CDF Act, 2015.

Consequently, the accuracy, completeness and regularity of the committee allowances expenditure of Kshs.3,864,000 could not be confirmed.

2. Inaccurate Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances of Kshs.9,597,390 as disclosed in Note 10A to the financial statements which includes un-presented cheques amounting to Kshs.7,758,593 out of which cheques worth Kshs.449,600 were more than the six (6) months stipulated period and hence stale. Some of these cheques date as far back as March, 2019, more than a year since date of issue. Failure to reverse the stale cheques and receive the amount in the cash book results in understatement of the available liquidity consequently affecting the funding of programs.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.9,597,390 could not be confirmed.

3. Unsupported Project Management Committee Bank Balances

Note 17.4 to the financial statements under other important disclosures reflects Project Management Committee Bank Balances of Kshs.25,759,009 in respect of unutilized disbursements to various Project Management Committees. However, cash books and bank reconciliation statements were not provided for review. Consequently, the accuracy, validity and existence of the Project Management Committee bank balances of Kshs.25,759,009 could not be confirmed.

4. Unsupported Transfers to Tertiary institutions

The statement of receipts and payments reflects transfers to tertiary institutions amounting to Kshs.3,000,000 disbursed to Emgwen Technical Training Institute for various projects as disclosed in Note 6 to the financial statements. However, expenditure returns and acknowledgment letters were not provided for audit.

In the circumstances, the accuracy, completeness and regularity of the transfers to tertiary institutions of Kshs.3,000,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.201,435,824 and Kshs.135,957,149 respectively, resulting to an underfunding amounting to Kshs.65,478,675 or 32% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.201,435,824 and Kshs.126,359,760 respectively, resulting to an underperformance amounting to Kshs.75,076,064 or 37% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on the delivery of services to the residents of Emgwen Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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. Non-Adherence with Prescribed Format

The annual report and financial statements prepared and presented for audit had the following presentation and disclosure errors;

- i) The table of contents require reorganization to capture annexures which should also form part of the table of contents as they form part of the report.
- ii) The financial statements are not signed at a particular date.
- iii) The statement of assets and liabilities and statement of cash flows are not signed by the Fund Account Manager.
- iv) The progress on follow up of auditors' recommendations is not signed by the Accounting Officer.
- v) Note 17.3 to the financial statements under other important disclosures reflects unutilized fund figure of Kshs.75,076,064. However, a casting error of Kshs.484,966 was noted resulting to correct unutilized fund figure of Kshs.74,591,098.

Consequently, the annual report and financial statements as prepared and presented are not in the format prescribed by the Public Sector Accounting Standard Board (PSASB).

2. Projects

2.1 Unimplemented Projects

During the financial year under review, National Government Constituencies Development Fund - Emgwen Constituency had an approved budget of Kshs.126,400,000 to be spent on ninety-seven (97) projects excluding emergency, environment, strategic and sports projects. Fourty-nine (49) projects with a total budget of Kshs.60,900,000 were not funded during the year. Review of the projects implementation status report showed that 24 projects had been completed and put into use and the rest were all ongoing at different stages of completion with works going on or awaiting further funding from the Board.

2.2 Incomplete Projects

During the year under review, twenty-three projects with total disbursements of Kshs.30,000,000 were sampled for verification. Nine projects with a total disbursement amounting to Kshs.12,000,000 were found to be complete and in use while nine projects with a total disbursement amounting to Kshs.10,000,000 were partially completed. Physical verification showed that 15 projects were incomplete at various stages and most of them lacked CDF label for the project and title deeds were not provided for audit.

With incomplete projects, there is a possibility of losing public funds and the value for money amounting to Kshs.30,000,000 disbursed to the various projects could not be confirmed.

Further, failure to fund or complete the projects as budgeted may lead to delay on their implementation or completion and may deny the citizens of Emgwen Constituency the intended benefits from the projects.

3. Irregular Cash withdrawals

A review of the Bank Account showed cash withdrawals totalling to Kshs.16,152,200 made during the year by the Fund management. Management explained that the payments were made to CDFC members for meetings held, although the members' allowances should be paid directly into the individual officers' bank accounts. This is contrary to the National Treasury Circular No. 18/2009 of 29 September, 2009 which encouraged adoption of electronic payment method in place of cheque system (cash payments) for payment for goods and services to suppliers and staff.

As a result, the Management is in breach of the National Treasury circular.

4. Irregular Purchase of Land

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government units amounting to Kshs.69,500,000 which includes transfers to primary schools expenditure of Kshs.42,000,000 .Included in the transfers to primary schools expenditure is an amount of Kshs.11,000,000 disbursed to various schools for purchase of various parcels of land, out of which land worth Kshs.7,000,000 lacked procurement records such as opening minutes, evaluation, award and official title deeds which were not provided for verification.

In the circumstances, the ownership and legality of the land purchased at a cost of Kshs.7,000,000 could not be confirmed.

5. Unaccounted for Bursary to Tertiary Institutions

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.38,552,152 as disclosed in Note 7 to the Financial Statements out of which bursary disbursements of Kshs.15,182,222 were disbursed to tertiary institutions. However, the subcommittee minutes showing the criteria used to identify the beneficiaries and the list of the beneficiaries were not provided for audit. In addition, there was no report confirming that the Constituency Development Fund Committee ratified the list of beneficiaries forwarded by the bursary committee as required by Constituencies Development Fund circular reference number Vol. 1/111 dated 13 September, 2010. Further, the list of bursary sub-committee members including two co-opted members', one whom should be the area education officer seconded from the Ministry, was not provided for review.

In the circumstances, the regularity of the bursary disbursements to tertiary institutions amounting to Kshs.15,182,222 could not be confirmed. The Management was in breach of the law.

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

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Weaknesses in Internal Controls in Processing of Payments

The statement of receipts and payments reflects total payments amounting to Kshs.126,359,760 for the year ending 30 June, 2020. An examination of underlying records in support of the expenditure reflected the following;

- i. Most of the payment vouchers did not indicate cheque numbers, cash book voucher numbers and dates thereby making it hard to trace the payments in the cash book and bank statements.
- ii. Payment vouchers and attached supporting documents were not stamped with dated paid stamps thereby posing a risk of recycling of payment vouchers.
- iii. There was no indication that internal audit was carried out even on a sample basis given that there was no mark and signature thereof in all the payment vouchers.

In the circumstances, the National Government Constituencies Development Fund - Emgwen Constituency risks incurring expenditure for purposes that were not intended due to weak internal control processes. The Fund also risks losing funds through recycling of previously paid vouchers and making unsupported payments. In addition, the financial statements may not fairly present the financial performance of the NG-CDF due to weak internal control system.

2. Lack of Fixed Assets Register

Annex 4 to the financial statements reflects total assets worth Kshs.7,880,153. However, the fixed assets register was not provided for audit to confirm the nature, number, physical location and fair value of the assets.

Consequently, the accuracy and completeness of the assets totalling to Kshs.7,880,153 could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Funds 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 to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

07 February, 2022

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

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	126,929,925	117,471,885
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		126,929,925	117,471,885
PAYMENTS			
Compensation of employees	4	1,669,530	1,599,894
Use of goods and services	5	16,638,078	13,848,921
Transfers to Other Government Units	6	69,500,000	44,500,000
Other grants and transfers	7	38,552,152	49,763,374
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		126,359,760	109,712,189
SURPLUS/DEFICIT		570,165	7,759,696

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMGWEN Constituency financial statements were approved on _____ 2020 and signed by:

Fund Account Manager
Name:

National Sub-County Accountant
Name:
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
EMGWEN CONSTITUENCY


Reports and Financial Statements

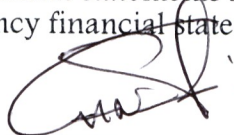
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	9,597,390	9,027,225
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		9,597,390	9,027,225
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		9,597,390	9,027,225
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		9,597,390	9,027,225
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	9,027,225	1,267,529
Surplus/Deficit for the year		570,165	7,759,696
Prior year adjustments	14		-
NET FINANCIAL POSITION		9,597,390	9,027,225

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMGWEN Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name:


National Sub-County Accountant
Name:
ICPAK Member Number:

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

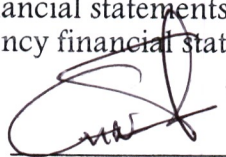
IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	126,929,925	117,471,885
Other Receipts	3		-
		126,929,925	117,471,885
Payments for operating expenses			
Compensation of Employees	4	1,669,530	1,599,894
Use of goods and services	5	16,638,078	13,848,921
Transfers to Other Government Units	6	69,500,000	44,500,000
Other grants and transfers	7	38,552,152	49,763,374
Other Payments	9	-	-
		126,359,760	109,712,189
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		570,165	7,759,696
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8		-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		570,165	7,759,696
Cash and cash equivalent at BEGINNING of the year	13	9,027,225	1,267,529
Cash and cash equivalent at END of the year		9,597,390	9,027,225

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMGWEN Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name:



National Sub-County Accountant
Name:
ICPAK Member Number:

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	64,068,100	201,435,824	135,957,149	65,478,675	67.5%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts			0	-	-	0.0%
TOTAL RECEIPTS	137,367,724	64,068,100	201,435,824	135,957,149	65,478,675	67.5%
PAYMENTS						
Compensation of Employees	3,002,063	1,725,000	4,727,063	1,669,530	3,057,533	35.3%
Use of goods and services	9,361,031	5,738,876	15,099,907	16,638,078	(1,538,171)	110.2%
Transfers to Other Government Units	74,800,000	43,500,000	118,300,000	69,500,000	48,800,000	58.7%
Other grants and transfers	50,204,629	13,104,224	63,308,853	38,552,152	24,756,701	60.9%
Acquisition of Assets			0	-	-	0.0%
Other Payments			0	-	-	0.0%
TOTAL	137,367,724	64,068,100	201,435,824	126,359,760	75,076,064	62.7%

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

(a) Below we provide our comments for the under utilization

- i. On Receipts, the total Receipts from the NGCDF Board is 67.5% which is due to a Total Fund which was planned in November 2018 for proposal submission of kshs 137,367,724.14
- ii. Compensation of Employee is 35.3%, due to minimum number of staff from the previous years
- iii. Use of goods and services 110.2%, there was wait of funds from the board for the last allocation
- iv. Transfer to other government units 58.7%, there was wait of funds from the board for the last allocation
- v. Other Grants and transfer 60.9%, there was wait of funds from the board for the last allocation
- vi. There was no acquisition of assets for this financial year.

The NGCDF-EMGWEN Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: _____



Sub-County Accountant
Name: _____
ICPAK Member Number: _____

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

1.0 Administration and Recurrent								
1.1 Compensation of employees	2,842,063	1,725,000	4,567,063	1,669,530			2,897,533	
1.2 Committee allowances	4,000,000	1,124,000	5,124,000	7,312,900			(2,188,900)	
1.3 Use of goods and services	1,240,000	388,678	1,628,678	1,617,678			11,000	
Employees NHIF/NSSF	160,000		160,000				160,000	
Sub-Total	8,242,063	3,237,678	11,479,741	10,600,108			879,633	
2.0 Monitoring and evaluation								
2.1 Capacity building	1,000,000		1,000,000	-			1,000,000	
2.2 Committee allowances	2,300,000	3,700,450	6,000,450	7,707,500			(1,707,050)	
2.3 Use of goods and services	821,031	525,748	1,346,779	-			1,346,779	
Sub-Total	4,121,031	4,226,198	8,347,229				639,729	
3.0 Emergency								
sub-total	7,198,241	228,399	7,426,640	1,990,436			5,436,204	
4.0 Bursary and Social Security								
4.1 special Schools	3,000,000	-	3,000,000	-			3,000,000	
4.2 Secondary Schools		-						

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

	17,411,679		17,411,679	19,379,500	(1,967,821)
4.3 Tertiary Institutions	15,000,000		15,000,000	15,182,222	(182,222)
Sub-Total	35,411,679	-	35,411,679		849,957
5.0 Sports	2,747,354	1,099,399	3,846,753	-	3,846,753
Sub- totals	2,747,354	1,099,399	3,846,753	-	3,846,753
6.0 Environment			-		-
b/f		2,099,399	2,099,399		2,099,399
kipkeibon secondary school	197,354		197,354		197,354
Kipitalon secondary school	170,000		170,000		170,000
Kapsabet secondary,school for the deaf	170,000		170,000		170,000
kapsabet township primary school	170,000		170,000		170,000
Aic kiborgok girls high school	170,000		170,000		170,000
Ack Kaibeyo Academy	170,000		170,000		170,000
Aic Kapchemoiywo Girls high school	170,000		170,000		170,000
Kamobo Primary School	170,000		170,000		170,000
AC tegat primary school	170,000		170,000		170,000
St Roberts Arwos Primary School	170,000		170,000		170,000
Tulon Secondary School	170,000		170,000		170,000
Tebesonik Primary School	170,000		170,000		170,000
Kapsabet Muslim Primary school	170,000		170,000		170,000
Chepkumia Secondary School	170,000		170,000		170,000
Holy Rosary Koibem	170,000		170,000		170,000
Kabore Primary School	170,000		170,000		170,000
Sub-Total	2,747,354	2,099,399	4,846,753	-	4,846,753
7.0 Primary Schools Projects			1,000,000		
Ack ST. Andrew chepkooyo pry school					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

	1,000,000					1,000,000
Chebonge primary school	1,000,000				1,000,000	1,000,000
Mogoiyo Hill Primary	1,200,000				1,200,000	1,200,000
Chepkoiyo Primary school	1,200,000				1,200,000	1,200,000
S.t Patrick Chepsonoi Primary School	500,000				500,000	500,000
Sirwa Yala Primary School	1,200,000				1,200,000	1,200,000
Tebesonik Primary school	2,400,000				2,400,000	2,400,000
Ac Tegat Primary School	1,000,000				1,000,000	1,000,000
Kapkesengin Primary School	1,000,000				1,000,000	1,000,000
Kiminda Primary School	1,000,000				1,000,000	1,000,000
Kapkangani Primary School	500,000				500,000	500,000
Meswo Primary School	1,000,000				1,000,000	1,000,000
St Philips Kamatargui Primary School	1,000,000				1,000,000	1,000,000
Kapsabet Township Primary School	1,000,000				1,000,000	1,000,000
A.c.k Kaibeyo Academy	3,000,000				3,000,000	3,000,000
AIC Cheliliat Academy	1,000,000				1,000,000	1,000,000
Aic Kaptumo primary school	2,400,000				2,400,000	2,400,000
St Roberts Arwos Primary school	10,000,000				10,000,000	10,000,000
Kosgei Irimis Primary School					1,000,000	1,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY
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	1,000,000					1,000,000
Kabirer Primar School	1,000,000		1,000,000			1,000,000
Kabongwa Primary School	1,200,000		1,200,000			1,200,000
Kapchepsir Primary School	1,000,000		1,000,000			1,000,000
Kaplonyo Primary School	1,000,000		1,000,000			1,000,000
Kapnyeberai Primary school	700,000		700,000			700,000
Kapnyeberai Primary school	300,000		300,000			300,000
Kaptendon Primary School	1,000,000		1,000,000			1,000,000
Kilbwoni primary school	1,000,000		1,000,000	1,000,000		-
Kilbwoni primary school	1,000,000		1,000,000	1,000,000		-
Kipeibon Primary School	600,000		600,000	600,000		-
Kiplolok Primary school	2,000,000		2,000,000			2,000,000
Kipsotoi Primary school	1,000,000		1,000,000			1,000,000
Kiptenden Primary School	600,000		600,000			600,000
Kiptitalon Primary School	1,000,000		1,000,000			1,000,000
Lutiet Primary School	1,000,000		1,000,000			1,000,000
Ngomwo Primary School	1,000,000		1,000,000			1,000,000
Ngomwo Primary School	300,000		300,000			300,000
Pr-Misoi Kapsirichoi Primary School			1,000,000			

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY

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	1,000,000				1,000,000
St Georges Kabirirsang Academy	1,000,000			1,000,000	1,000,000
Sub totals	50,100,000			50,100,000	41,100,000
b/f					
A.i.c Chesuwe primary		1,000,000		1,000,000	-
St. paul's Arwos primary school		1,000,000		1,000,000	-
kiborgok Hill Primary School		1,000,000		1,000,000	-
Ack st Andrews chepkoiyo		1,000,000		1,000,000	-
Chebonge primary school		1,000,000		1,000,000	-
Kapkatoi primary school		1,000,000		1,000,000	-
Sasimon Adc primary school		1,000,000		1,000,000	-
Muslim Primary School		2,000,000		2,000,000	-
Mberia Toleitany pry school		2,000,000		2,000,000	-
A.i.c Kaptumoo pry school		1,000,000		1,000,000	-
kiplolok primary school		1,000,000		1,000,000	-
Sda Tendwet primary school		1,000,000		1,000,000	-
Tiry Primary School		1,000,000		1,000,000	-
Kipsigak Primary School		1,000,000		1,000,000	-
St. georges Academy -kabirirsang		1,000,000		1,000,000	-
Kilibwoni Primary School		2,000,000		2,000,000	-
Sub-Total	-	19,000,000		19,000,000	19,000,000
8.0 Secondary Schools Projects					
Chepkumia secondary school	1,000,000			1,000,000	1,000,000
Holy Rosary Girls High School Koibem	1,000,000			1,000,000	1,000,000
Kimnyoasis Secondary School	1,000,000			1,000,000	1,000,000
Fr Khun Mixed Secondary School	2,000,000			2,000,000	2,000,000

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Kabikwen sec school		1,000,000	1,000,000	1,000,000	-
Kabirirsang sec school		2,000,000	2,000,000	2,000,000	-
Mosobecho sec school		500,000	500,000	500,000	-
Tulon sec school		1,000,000	1,000,000	1,000,000	-
Chesuwe sec school		1,000,000	1,000,000	1,000,000	-
Chepkumia secondary school		1,000,000	1,000,000	1,000,000	-
A.i.c kiborgok girls sec sch		1,000,000	1,000,000	1,000,000	-
Fr.kuhn sec school		1,000,000	1,000,000	1,000,000	-
Kapsabet Girls sec school		3,000,000	3,000,000	3,000,000	-
Kipture sec school		1,000,000	1,000,000	1,000,000	-
Ndubeneti sec school		250,000	250,000	250,000	-
Ndubeneti Sec school		250,000	250,000	250,000	-
Ndubeneti Sec school		500,000	500,000	500,000	-
Songoliet Sec School		1,000,000	1,000,000	1,000,000	-
Barragetuny Sec school		1,000,000	1,000,000	1,000,000	-
Sub-Total		25,500,000	25,500,000	25,500,000	-
Tertiary Institutions		-	3,000,000	3,000,000	-
10.0 Security Projects					
Tulon chiefs		1,000,000	1,000,000	1,000,000	-
Lolmingai chief's office		500,000	500,000	500,000	-
kipisigak chiefs office		500,000	500,000	500,000	-
Kiminda chiefs office		-	1,300,000	1,300,000	1,300,000
kapsabet township chiefs office		800,000	800,000	800,000	800,000
Sub-Total		2,100,000	2,000,000	2,000,000	2,100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY

Reports and Financial Statements

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Kiborgok Mixed Secondary School	2,000,000		2,000,000		2,000,000
Kabikwen Secondary School	1,000,000		1,000,000	1,000,000	-
St Barnabas Tegat Secondary School	1,600,000		1,600,000		1,600,000
Aic Kapchemoiywo Girls Scondary School	2,000,000		2,000,000		2,000,000
Kapagaon Secondary School	1,000,000		1,000,000		1,000,000
Kipkeibon Secondary School	4,000,000		4,000,000		4,000,000
Kipkeibon Secondary School	1,000,000		1,000,000		1,000,000
Kipkeibon Secondary School	1,000,000		1,000,000		1,000,000
Kipsigak Secondary School	2,000,000		2,000,000		2,000,000
Kipsotoi Secondary School	2,000,000		2,000,000		2,000,000
Tulon secondary school	1,100,000		1,100,000		1,100,000
Kapagaon Secondary School	1,000,000		1,000,000		1,000,000
sub-total	24,700,000		24,700,000		23,700,000
b/f					-
A.c.k kipsugur Secondary School		1,000,000	1,000,000	1,000,000	-
Holy Rosary Girls Secondary Sch		1,000,000	1,000,000	1,000,000	-
A.i.c kapchemoiywo girls sec sch		1,000,000	1,000,000	1,000,000	-
Kapagaon Secondary school		1,000,000	1,000,000	1,000,000	-
Kiborgok mixed sec sch		1,000,000	1,000,000	1,000,000	-
Kipsotoi sec school		2,000,000	2,000,000	2,000,000	-
kipsigak sec school		2,000,000	2,000,000	2,000,000	-
St.Barnabas Tegat sec school		1,000,000	1,000,000	1,000,000	-

For the year ended June 30, 2020

Kabikwen sec school		1,000,000	1,000,000	1,000,000	-
Kabirirsang sec school		2,000,000	2,000,000	2,000,000	-
Mosobecho sec school		500,000	500,000	500,000	-
Tulon sec school		1,000,000	1,000,000	1,000,000	-
Chesuwe sec school		1,000,000	1,000,000	1,000,000	-
Chepkumia secondary school		1,000,000	1,000,000	1,000,000	-
A.i.c kiborgok girls sec sch		1,000,000	1,000,000	1,000,000	-
Fr.kuhn sec school		1,000,000	1,000,000	1,000,000	-
Kapsabet Girls sec school		3,000,000	3,000,000	3,000,000	-
Kipture sec school		1,000,000	1,000,000	1,000,000	-
Ndubeneti sec school		250,000	250,000	250,000	-
Ndubeneti Sec school		250,000	250,000	250,000	-
Ndubeneti Sec school		500,000	500,000	500,000	-
Songoliet Sec School		1,000,000	1,000,000	1,000,000	-
Barngetuny Sec school		1,000,000	1,000,000	1,000,000	-
Sub-Total		25,500,000	25,500,000	25,500,000	
Tertiary Institutions		3,000,000	3,000,000	3,000,000	
10.0 Security Projects					
Tulon chiefs		1,000,000	1,000,000	1,000,000	-
Lolminingai chief's office		500,000	500,000	500,000	-
kipsigak chiefs office		500,000	500,000	500,000	-
Kiminda chiefs office		-	1,300,000	1,300,000	1,300,000
kapsabet township chiefs office		-	800,000	800,000	800,000
Sub-Total		2,000,000	4,100,000	2,000,000	2,100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY
Reports and Financial Statements
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Strategic Plan	-	2,000,000	2,000,000		2,000,000
Sub totals	-	2,000,000	2,000,000		2,000,000
Hubs	-	4,677,027	4,677,027		4,677,027
Sub totals	-	4,677,027	4,677,027		-
GRAND TOTALS		137,367,724	64,068,100	201,435,824	126,359,760
					75,076,064

(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-EMGWEN 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 2020, 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.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 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 2020.

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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE NO. B005102		51,971,885
Normal Allocation	AIE NO. B030234		10,000,000
	AIE NO. B030019		11,500,000
	AIE NO. B030380		12,000,000
	AIE NO. B006322		8,000,000
	AIE NO. B699038		11,000,000
	AIE NO. B042993		13,000,000
	AIE NO. 2017/2018	1,076,421	
	AIE NO. B041079	55,040,876	
	AIE NO. B 047145	2,812,628	
	AIE NO. B047403	4,000,000	
	AIE NO. B047773	16,000,000	
	AIE NO. B047828	7,000,000	
	AIE NO. B104197	10,000,000	
	AIE NO. B104274	15,000,000	
	AIE NO. B 096554	16,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		126,929,925	117,471,885

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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2. PROCEEDS FROM SALE OF 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			-
TOTAL		-	-

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

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
1410107	Interest Received			-
1410405	Rents			-
1420601	Sale of Tender Documents		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)			
	TOTAL		-	-

4. COMPENSATION OF EMPLOYEES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Basic wages of temporary employees		1,629,206	1,314,591
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		40,324	9,600
Gratuity-contractual employees			275,703
TOTAL		1,669,530	1,599,894

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2210100	Utilities, supplies and services		270,000	551,050
2210200	Communication, supplies and services		303,881	648,000
2210300	Domestic travel and subsistence		576,300	1,193,840
2210500	Printing, advertising and information supplies & services		378,115	470,610
2210700	Training expenses		2,872,600	881,400
2210802	Other committee expenses		3,035,500	2,564,100
2210809	Committee allowance		3,864,000	3,587,000
2211200	Fuel , oil & lubricants		400,000	500,000
2211310	Other Operating Expenses		4,672,000	3,242,000
2220100	Routine maintenance - vehicles and other transport equipment		265,682	210,921
	TOTAL		16,638,078	13,848,921

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2630204	Transfers to Primary Schools		42,000,000	26,000,000
2630205	Transfers to Secondary Schools		24,500,000	11,500,000
2630206	Transfers to Tertiary Institutions		3,000,000	7,000,000
2630207	Transfers to Health Institutions			
	TOTAL		69,500,000	44,500,000

7. OTHER GRANTS AND OTHER PAYMENTS

	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2640101	Bursary – Secondary		19,379,500	20,690,800
2640102	Bursary –Tertiary		15,182,222	15,701,000
2640104	Bursary- Special Schools		-	1,963,424
2640105	Mocks & CAT		-	-
2640504	Water		-	-
2640505	Food Security		-	-
2640506	Electricity		-	-
2640507	Security		2,000,000	1,500,000
2640508	Roads and Bridges		-	-
2640509	Sports			6,040,150
2640510	Environment			570,000
2640512	Cultural Projects		-	-
2640513	Agriculture		-	-
2640200	Emergency Projects		1,990,430	3,298,000
	TOTAL		38,552,152	49,763,374

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

8. ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>	2019 - 2020	2018 - 2019
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	-	-
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of office furniture and fittings	-	-
3111002	Purchase of computers ,printers and other IT equipments	-	-
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipments	-	-
3111112	Purchase of soft ware	-	-
3130101	Acquisition of Land	-	-
	TOTAL	-	-

9. OTHER PAYMENTS

2211310	Strategic Plan	-	-
2211311	ICT Hubs	-	-
		-	-
	TOTAL	-	-

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

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

	Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
			Kshs (30/6/2020)	Kshs (30/6/2019)
	<i>equity bank-Kapsabet Branch EMGWEN NG-CDF</i>	<i>A/C no.297850306</i>	9,597,390	9,027,225
	10B: CASH IN HAND)			
			2019 - 2020	2018 - 2019
			Kshs (30/6/2020)	Kshs (30/6/2019)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
		<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
				-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
	TOTAL				-

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

12A. RETENTION

	Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
			-	-
			-	-
	TOTAL		-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

		2019 - 2020	2018 - 2019
		Kshs (1/7/2020)	Kshs (1/7/2019)
Bank accounts		9,027,225	1,267,529
Cash in hand			
Imprest			
TOTAL		9,027,225	1,267,529

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

		Balance b/f FY2019 - 2020 per Financial statements	Adjustments	Adjusted balance b/f 2018 - 2019
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
TOTAL		-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

		2019-2020	2018-2019
		Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)		-	-
Imprest issued during the year (B)		-	-
Imprest surrendered during the Year ©		-	-
Net changes in accounts receivables (D=A+B-C)		-	-
		-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

		2019-2020	2018-2019
		Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)		-	-
Deposits and Retention held during the year (B)		-	-
Deposits and Retention paid during the year ©		-	-
Net changes in accounts payable (D=A+B-C)		-	-
		-	-

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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		-	-
TOTAL		-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

		2019-2020	2018 - 2019
		Kshs	Kshs
NGCDFC Staff		-	-
Others (specify)		-	-
		-	-

17.3: UNUTILIZED FUND (See Annex 3)

		2019 - 2020	2018 - 2019
		Kshs	Kshs
compensation of employees		1,519,362	1,725,000
use of goods and services		-	3,238,876
Amount due to other government entities		58,800,000	43,500,000
Amount due to other grants and other transfer		7,594,709	8,927,197
acquisition of assets		-	
hubs		4,677,027	4,677,027
others(strategic plan)		2,000,000	2,000,000
		75,076,064	64,068,100

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17.4: PMC account balances (See Annex 5)

			2019 - 2020	2018 - 2019
PMC			Kshs	Kshs
Pmc account Balances(see attached list)			25,759,009	10,030,034
			25,759,009	10,030,034

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding & Balance 2018/2019	Comments
	a	b	c	d=a-c	9	
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 2019/2020	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
		2019/2020	2018/2019	
compensation of employees	payment of staff salaries and gratuity	1,519,362	1,725,000	
use of goods and services	purchase of fuel ,repairs and maintenance,printing,stationery,telephone,travel and substances		3,238,876	
Amounts due to other Government entities				
1. Primary Schools				
Ack ST. Andrew chepkoiyo pry school	purchase of one acre of land	1,000,000.00		
Chebonge primary school	purchase of one acre of land	1,000,000.00		
Mogoiyo Hill Primary	construction of 2 classrooms to completion	1,200,000.00		
Chepkoiyo Primary school	construction of 2 classrooms to completion	1,200,000.00		
S.t Patrick Chepsonoi Primary School	construction of 2 latrines to completion	500,000.00		
Sirwa Yala Primary School	construction of 2 classrooms to completion	1,200,000.00		
Tebesonik Primary school	construction of 4 classrooms to completion	2,400,000.00		
Ac Tegat Primary School	Renovation of 8 classrooms to completion	1,000,000.00		
Kapkesengin Primary School	completion of 5 roomed administration Block	1,000,000.00		
Kiminda Primary School	completion of 5 roomed administration Block	1,000,000.00		
Kapkangani Primary School	completion of 80 beds boys dormitory			

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Meswo Primary School	Renovation of 8 classrooms to completion
Kapsabet Township Primary School	Renovation of 8 classrooms to completion
AIC Cheliliat Academy	construction of 80 beds girls Dormitory to roofing level
St Roberts Arwos Primary school	construction of a swimming pool
Kosgei Irimis Primary School	Renovation of 8 classrooms to completion
Kabirer Primar School	purchase of one acre of land
Kabongwa Primary School	construction of 2 classrooms to completion
Kapchepsir Primary School	construction of 3 pit latrines
Kaplonyo Primary School	completion of 8roomed administration block
Kapnyeberai Primary school	installation of one school gate
Kapnyeberai Primary school	construction of 5 roomed administration block
Kaptendon Primary School	Renovation of 8 classrooms to completion
Kipkeibon Primary School	construction of 2 pit latrines
Kiplolok Primary school	purchase of two acre of land
Kipsotoi Primary school	Renovation of 8 classrooms to completion
Kiptenden Primary School	completion of 4 classrooms

10. GLASSBORO COUNTY UTILITIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY
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Kipitalon Primary School	construction of 5 classrooms to completion	1,000,000.00		
Lutiet Primary School	Renovation of 8 classrooms to completion	1,000,000.00		
Ngonwo Primary School	construction of 5 roomed administration block	1,000,000.00		
Ngonwo Primary School	construction of 4 pit latrines	300,000.00		
Pr Misoi Kapsirichoi Primary School	purchase of one acre of land	1,000,000.00		
St Georges Kabirirsang Academy	purchase of one acre of land	1,000,000.00		
Chepkurnia secondary school	completion of dinning hall	1,000,000.00		
Holy Rosary Girls High School Koibem	construction of 80 beds girls Dormitory to roofing level	1,000,000.00		
Kimnyoasis Secondary School	completion of science labaratory	1,000,000.00		
Fr Khun Mixed Secondary School	completion of 80 beds girls dormitory	2,000,000.00		
Kiborgok Mixed Secondary School	completion of dinning hall	2,000,000.00		
St Barnabas Tegat Secondary School	completion of 80 beds girls dormitory	1,600,000.00		
Aic Kapchemoiwo Girls Secondary School	completion of dinning hall	2,000,000.00		
Kapkaagon Secondary School	completion of 10 beds girls Dormitory	1,000,000.00		
Kipkeibon Secondary School	completion of one storey building administration block	4,000,000.00		
Kipkeibon Secondary School	construction of septic tank	1,000,000.00		
Kipkeibon Secondary School	fencing of 2 acre of land	1,000,000.00		

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Kipsigak Secondary School	completion of storey building of 4 classroom	2,000,000.00	
Kipsotoi Secondary School	completion of science laboratory	2,000,000.00	
Tulon secondary school	purchase of one acre of land	1,100,000.00	43,500,000
Kapkagaon Secondary School	completion of dinning hall	1,000,000.00	
Sub-Total		58,800,000	43,500,000
Amounts due to other grants and other transfers			
3. Security Projects		2,100,000	2,000,000
4. sports		2,747,354	1,099,399
5. Environmental Projects		2,747,354	2,099,399
6. Emergency			3,728,399
Sub-Total		7,594,708	8,927,197
Grand Total			
7. Hubs		4,677,027	4,677,027
8. Strategic plan		2,000,000	2,000,000
Sub-Total			
Grand Total		75,076,064	64,068,100

10 GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMGWEN CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2019/2020	Additions during the year	Disposals during the year	Historical Cost Kshs 2018/2019
Land	0		-	0
Buildings and structures	5,457,448	-	-	5,457,448
Transport equipment	426,890	-	-	426,890
Office equipment, furniture and fittings	1,974,966	-	-	1,974,966
ICT Equipment, Software and Other ICT Assets	20,849	-	-	20,849
Other Machinery and Equipment	0	-	-	0
Heritage and cultural assets	0	-	-	0
Intangible assets	0			0
Total	7,880,153		-	7,880,153

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

PMC	Bank	Account number	Bank Balance 2019/20
Muslim Pry School	NBK	01224055921102	407
A.C.K St.Andrews Chepkoiyo Pry School	EQUITY	0490299872872	993,232
Kalyet Primary School	NBK	01024055750401	2,505
Kabwareng Pry School	EQUITY	0490262795941	2,863
Tebesonik Pry School	COOP	01139328814700	4,382
Mombor Pry Sch	EQUITY	0490299076539	14,821
Kiborgok Hill Primary School	Equity	0490266876487	8,883
Kapkatoi Primary School	Coop	01139326195400	802
Sasimon Primary School	Equity	0490299564123	1,970,667
A.I.C Kaptumoo Pry Sch	EQUITY	0490299837028	2,753,088
Kapkesengin Rimary School	EQUITY	0490298493031	385,690
Simteret Pry School	EQUITY	0490299871003	22,927
Kipsigak Pry Sch	COOP	01139325550500	1,840
A.I.C Chesuwe Pry School	EQUITY	0490276207951	53,916
Kaboen Primary School	NBK	01024055713701	2,904
St.George Academy Primary School	NBK	01022218813900	58,550
Kabirer Pry School	NBK	0102456557801	14,077
A.I.C Pr.Misoi Kapsirichoi Pry Sch	COOP	01139327685802	4,945
St .Paul's Arwos Primary School	NBK	01024056771900	315,144
Tiryo Pry School	EQUITY	0490291818835	20,228
Sda Tendwet Pry School	EQUITY	0490266539769	51,275
Kiplolok Primary School	Equity	0490298596031	64,372
Kilibwoni Primary School	NBK	01024067104600	3,957,253
Mberia Toletany Pry School	EQUITY	0490298456763	1,949,830
Chebarus Boarder Pry School	EQUITY	0490299767793	318,172

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Kabore Pry School	Equity	0490261542862	25,380
Sinendo Primary School	NBK	01024028202301	67,759
A.I.C Kapkoiba Primary School	COOP	01139325556100	1,523
Chebonge Primary School	NBK	01024062651001	480
St.Philip's Kamatargui Pry School	EQUITY	0490263907856	1,003,721
Kipkeibon Primary School	NBK	01024055527701	600,000
Ack Kabeiyo Primary School	Coop	01139328231800	3,65,588
Holy Rosary Girls Secondary	KCB	1133181236	55,928
Chepkumia Secondary School	Equity	0490299954639	6,635
Kapsabet Girls Secondary School	EQUITY	0490267133291	17,488
Songoliet Secondary School	Equity	0490268362070	1,004,435
A.I.C Kiborgok Girls Secondary School	EQUITY	0490262346563	3,201
A.I.C Kapchemoiywo Girls Secondary School	NBK	01021055504402	59,245
Barngetuny Sec School	EQUITY	0490279095881	123,080
Fr.Kuhn Secondary School	EQUITY	0490299444611	4,768
Mosobecho Secondary School	EQUITY	0490299467580	88,406
Chesuwe Secondary School	EQUITY	0490297519331	949,945
Tulon Secondary School	NBK	01021055796501	102,438
St .Barnabas Tegat Sec School	Nbk	01025055982703	19,790
Kipsotoi Secondary School	Coop	01139325568002	1,931,374
Kipsigak Secondary School	Equity	0490297468224	44,052
A.C.K Kipsugur Secondary School	FAMILY	097000013650	111
Ndubeneti Secondary School	NBK	01025056841900	27,681
Kipture Secondary School	KCB	1126599681	68,253
Kabirirsang Secondary School	NBK	0102155987401	2,011,912
Kabikwen Secondary School	COOP	01139326083300	1,005,937
Tulon Chiefs Office	Equity	0490279096658	8

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Lolminingai Chiefs Office	Equity	0490194540117	37,452
Kipsigak Chiefs Office	Equity	0490199844404	459,646
TOTALS			25,759,009

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)
1.1	The statement of Receipts and payments for the year ended 30 th June ,2019 indicated use of goods and services expenditure of kshs. 12,778,922 while the supporting schedules availed for audit indicated Kshs .13,848,922,resulting to a variance of kshs.1,070,000	<ul style="list-style-type: none"> The variances has been Corrected as per attached financial statement and supporting schedules 	FAM- Wesley Maina	Resolved on ML	5 Days
1.1.1	The bank reconciliation statement reflected unrepresented cheques totaling to kshs. 1,179,090.40 as at 30 June 2019. These stale cheques have remained unrepresented since 2013 and no explanation has been provided on why reversals have not been done.	<ul style="list-style-type: none"> All stale cheques will be reversed and written back to the cash book as at the year ended. 	FAM- Wesley Maina	Resolved on ML	5 Days
1.1.2	The statement of receipts and payments for the year ended 30 th June 2019 disclosed a figure of kshs. 12,778,922 in respect to use of goods and services. Included in this figure is an amount totaling to kshs 2,501,100 on other committee expenses. However, examination of the documents availed for the audit revealed that, expenditure in respect to other committee expenses totaling to kshs.1,738,000 was not included in the schedules supporting the use of goods and services	<ul style="list-style-type: none"> The financial statement is corrected as per the schedules supporting the use of goods 	FAM- Wesley Maina	Resolved on ML	5 Days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1.3	The statement of receipts and payments reflects a figure of kshs. 50,000,000 which includes transfers to primary schools amounting to kshs 30,000,000 with note 6 of the financial statements . include in the transfer to primary schools amount is kshs 2,000,000 disbursed to two primary school ,revealed that the activity of the projects had not started despite the funds being transferred to pmcs account one year ago .reasons for failure to implement the projects in time.	<ul style="list-style-type: none"> At the time of fund allocation the land was available but due to delays of release of funds from NGCDF BOARD the owner relooked other alternative 	FAM- Wesley Maina	Resolved on ML	5 Days
1.1.4	Projects files review during the audit and project physical verification carried out established that the parcel of land had been purchased. however ,the management did not provide evidence of ownership of the land by the primary schools. The documents not availed for verification include; consent to transfer ,stamp duty payment, sales agreement and title deeds.	<ul style="list-style-type: none"> Attached are the documents and progress on acquisition of title deeds. 	FAM- Wesley Maina	Resolved on ML	5 Days
1.1.5	The statement of Receipts and payments for the year ended 30 th June 2019 disclosed surplus for the period amounting to kshs 7,759,696.However ,examination of the documents availed for audit indicated bank charges of kshs 30,850 .These bank charges were not included in the statement of receipts and payment for the year ended 30 th June 2019 and could not be ascertained	<ul style="list-style-type: none"> The payment was processed after the end of the f/y 	FAM- Wesley Maina	Resolved on ML	5 Days
1.1.6	IPSAS Sec 25,Financial statements shall	<ul style="list-style-type: none"> The financial statement is 	FAM-	Resolved on	5 Days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1.7	The statement of Receipts and payments disclosed other grants and transfers amounting to kshs44,833,374.included in the figure is an amount totaling to kshs 6,040,150 in respect to sports activities. However ,examination of the documents availed for audit revealed an over expenditure amounting to kshs.2,204,505	<ul style="list-style-type: none"> There were no disbursement of funds for the sports for the 4 f/y due to delay release of funds The total allocation for the 4 f/y is kshs 7,494,250 and is summarized as follows 2015/2016 Kshs 2,020,714 2016/2017 Kshs 1,637,931 2017/2018 Kshs 1,736,206 2018/2019 Kshs 2,099,399 	FAM- Wesley Maina	Resolved on ML	5 Days
1.1.8	NGCDF incurred an expenditure totaling kshs 1,863,500 with respect to other grants and transfer. However ,examination of the documents availed for audit revealed that this expenditure was not included in schedules supporting other grants and transfer.	<ul style="list-style-type: none"> The financial statement is corrected and copy attached. 	FAM- Wesley Maina	Resolved on ML	5 Days