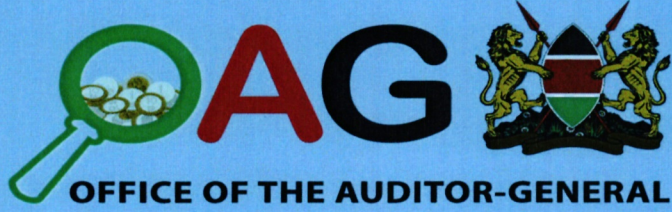


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY
PAPERS T AID

DATE: 10 NOV 2021 **DAY:** Wed AM.

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Hon Wergwe

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PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND - SEME CONSTITUENCY**

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

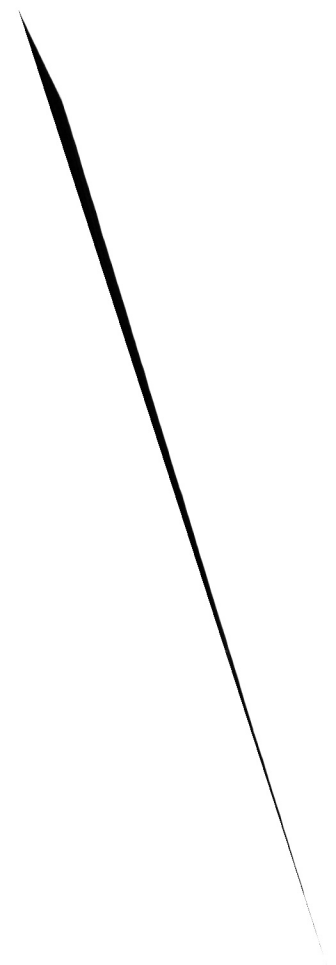


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -SEME
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

Reports and Financial Statements

For the year ended June 30, 2019

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

| No | Designation | Name |
|----|-----------------------|---------------------------|
| 1. | A.I.E holder | Tom Wasike |
| 2. | Sub-County Accountant | George Okongo |
| 3. | Chairman NGCDFC | James Henry Adundo |
| 4. | Member NGCDFC | Willy Onyango |

(d) Fiduciary Oversight Arrangements

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

P.O. Box 209 40102
DCC COMPOUND
Kombewa – Maseno Road
KOMBEWA, KENYA

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

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF SEME Constituency Contacts

Telephone: (254) 0722359 230

E-mail: cdfseme@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF SEME Constituency Bankers

Equity Bank, Angawa Branch

Account Number: 1260261899642

P O Box 1763

KISUMU

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

CHAIRMAN'S REMARKS

During the current financial year (2018-2019), Seme constituency budgeted to receive Ksh168,560,361 of this Ksh4,650,001 was cash book opening balance for year ended June 2018 and Kshs 54,784,484 were funds that related to FY 2017-2018 but were yet to be received by the end of that financial year from NGCDF Board. The Committee also received Ksh 85,000 in form of sale of tenders but were yet to receive authority from the NG CDF Board on how to spend the same

The following are some of the key achievement of Seme Constituency during the year

- Full Scholarship programme that is currently benefitting in twelve students in form 1, nine students in Form 2, six students each in Form 3 and Form 4. Seme constituency also has a Partial Scholarship programme benefitting 66 students.



Pic 1: Principal of a local school receiving bursary cheque fro Hon. Dr. Nyikal

Beneficiaries of scholarship programme who still need support after joining tertiary institutions are followed up and awarded bursaries according to their needs

- On project design, the committee made a deliberate decision that all classrooms constructed during the current financial year and beyond will have tiles on the floors. This was occasioned by the high number of classrooms having cracks on the floors and also to meet our objective of continuously improving the learning environment of our children

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

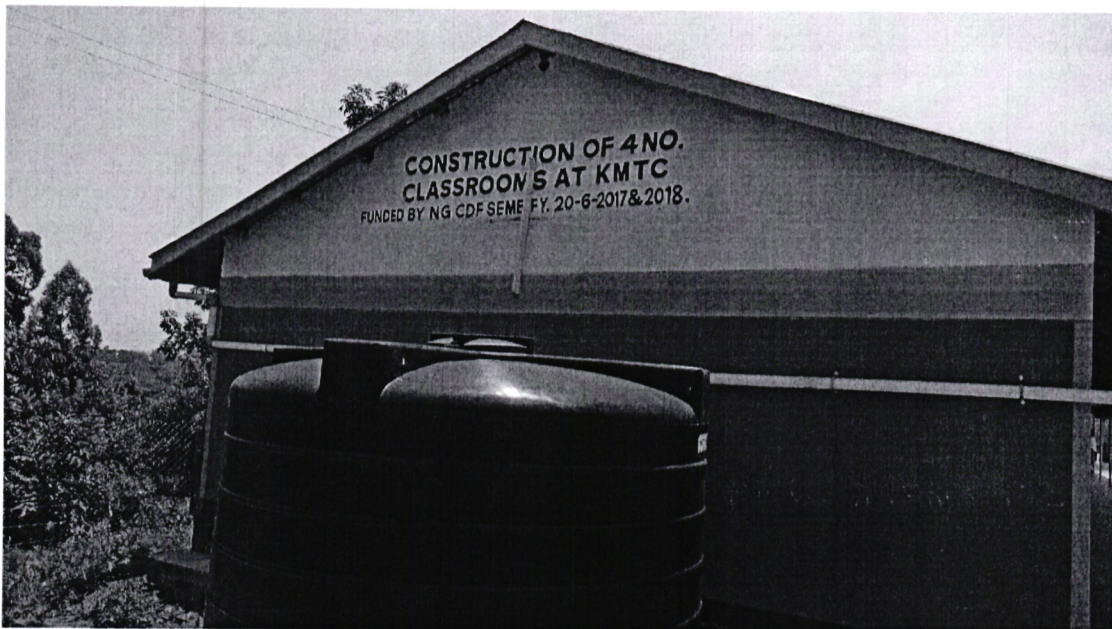
**Reports and Financial Statements
For the year ended June 30, 2019**



Pic 2: Parent receiving Full Scholarship cheque from Hon. Dr. James Nyikal

- During the year, we completed 4 classrooms in one of our Flagship projects , Kombewa KMTc. We also embarked on construction of twin demo lab that will ensure that research activities of the college are undertaken in an environment that meet the required standard of KMTc academic programme.

Seme NGCDF committee experienced a number of challenges, however the one outstanding remains delay in disbursement of funds by the NG CDF Board. However this is a policy issue that only the Board and other policy organs of government can resolve.




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



Pic 3: Four new classrooms at Kombewa KMTC

In the last few years, the Committee has recorded successful implementation of Education Institutions' infrastructure development such construction of classrooms, dormitories, laboratories, water and sanitation facilities among others. However, a lot more is still needed to improve academic performance in our schools, security, sports and environment. Consequently, the Committee embarked on an extensive stakeholders' consultation process to ensure that projects identified to be implemented in the next 5 years addresses core areas that will bring lasting positive change to our people.

Sign.....

JAMES HENRY ADUNDO
CHAIRMAN
SEME NGCDF COMMITTEE

DATE... 30TH SEPTEMBER 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

SEME CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

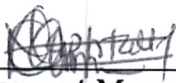
The Accounting Officer in charge of the NGCDF-SEME Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-SEME Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-SEME Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-SEME Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-SEME Constituency financial statements were approved and signed by the Accounting Officer on 30th SEPT 2019.

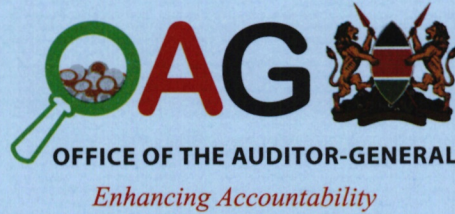


Fund Account Manager
Tom Wasike

Sub-County Accountant
George Okongo
ICPAK Member Number: 20344

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Seme Constituency set out on pages 8 to 27 which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Seme Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the 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. Inaccuracies in Cash and Cash Equivalents

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.13,590,378 in respect of cash at bank. However, the cash book reported an undercast totalling to Kshs.135,000.

Further, the bank reconciliation statement for the month of June, 2019 showed unrepresented cheques totalling to Kshs.9,591,503 which excluded cheques amounting to Kshs.250,941 in respect of value added tax.

In the circumstances, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.13,590,378 reflected in the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

2. Unsupported Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.36,981,651. The balance includes sports projects amount of Kshs.1,536,208 and environment project amount of Kshs.1,125,000 all totalling to Kshs.2,661,208. However, an expenditure on sports projects amount of Kshs.443,608 and environment project amount of Kshs.875,000 were unsupported. In addition, procurement details including quotations, Issues/Counter receipt voucher and minutes of the Inspection and Acceptance Committee were not provided.

Further, the balance includes bursary – tertiary totalling to Kshs.12,629,995 which includes a payment amounting to Kshs.1,400,000 to a driving school for training of boda boda riders. However, there was no information on how the driving school was identified and the fees charged determined. Also supporting documents including copies of provisional driving licenses from National Transport & Safety Authority (NTSA) were not provided.

Consequently, the accuracy, completeness and validity of the expenditure totalling to Kshs.4,061,208 for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Seme 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

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.168,775,360 and Kshs.109,169,483 respectively, resulting to an under-funding of Kshs.59,605,877 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on

comparable basis of Kshs.168,775,360 and Kshs.100,229,107 respectively, resulting to an under expenditure of Kshs.68,546,253 or 41% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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. Irregular Project

The Management disbursed an amount of Kshs.4,000,000 to Kombewa Pediatric Research unit project. The project is said to be co-funded by Kenya Medical Research Institute (KEMRI), County Government of Kisumu and the Fund. However, the co-funding agreement or MOU by the Seme NGCDF and the other co-funding agencies was not provided. In addition, the title deed of the land on which the project is being implemented was not provided.

According to the tender opening minutes, the contract was awarded to the second lowest bidder for Kshs.160,821,693 instead of the lowest bidder for Kshs.156,353,238 which would have realized a saving of Kshs.4,468,455. No reason was however provided for not awarding the contract to the lowest bidder. This is contrary to Section 86 of the Public Procurement and Asset Disposal Act, 2015 which states that the successful tender shall be the one who meets any one of the following as specified in the tender document— the tender with the lowest evaluated price; the responsive proposal with the highest score determined by the procuring entity by combining, for each proposal, in accordance with the procedures and criteria set out in the request for proposals, the scores assigned to the technical and financial proposals where Request for Proposals method is used; (c) the tender with the lowest evaluated total cost of ownership.

Physical verification of the project in June, 2020 revealed that the project was at slab level, which was said to have been funded by Kenya Medical Research Institute.

Consequently, the Management breached the law.

2. Irregular Procurement Strategic Plan

The Management awarded a firm a contract for the preparation of the Fund's Strategic Plan at an amount of Kshs.3,489,280. Review of the procurement records indicated that three (3) firms submitted bids for the contract. However, two of the three firms including the firm that was awarded the contract shared directors an indication that the process may not have been competitive.

Consequently, the propriety of the expenditure of Kshs. 3,489,280 on Strategic Plan could not be confirmed.

3. Lack of Project Implementation Status Report

The Management did not submit the Project Implementation Status (PIS) report. This is contrary to NGCDF Board directive that every Fund Manager prepare and submit for audit a report showing the status of all projects being implemented and their status as at 30 June, 2019.

In the circumstances, the Management breached the law.

4. Unremitted KRA Deductions

Review of records showed that the Management awarded contracts to several local companies for various works of which Value Added Tax (VAT) amounting to Kshs.250,941 was deducted during the year under review. However, the same was not remitted to Kenya Revenue Authority as per the VAT act and the same has not been disclosed in the financial statements.

In the circumstance, the Management is 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its 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 terminate the Fund or to cease operations.

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

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

Those charged with Governance are responsible for overseeing the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

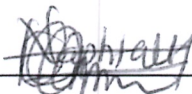
01 October, 2021

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

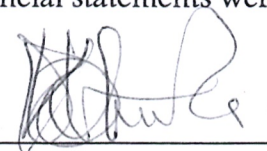
IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018 - 2019 | 2017 - 2018 |
|-------------------------------------|------|--------------------|-------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from CDF board | 1 | 109,084,483 | 74,053,447 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 85,000 | 144,750 |
| | | | |
| TOTAL RECEIPTS | | 109,169,483 | 74,198,197 |
| PAYMENTS | | | |
| | | | |
| Compensation of employees | 4 | 1,558,662 | 2,159,742 |
| Use of goods and services | 5 | 7,028,006 | 3,670,645 |
| Transfers to Other Government Units | 6 | 50,923,000 | 37,787,125 |
| Other grants and transfers | 7 | 36,981,651 | 28,881,517 |
| Acquisition of Assets | 8 | 801,864 | - |
| Other Payments | 9 | 2,935,924 | - |
| | | | |
| TOTAL PAYMENTS | | 100,229,107 | 72,499,029 |
| | | | |
| SURPLUS/DEFICIT | | 8,940,376 | 1,699,168 |

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



Fund Account Manager
Tom Wasike



Sub-County Accountant
George Okongo
ICPAK Member Number: 20344

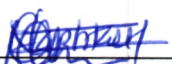
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SEME CONSTITUENCY**

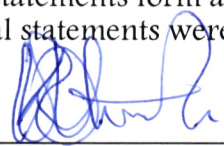
**Reports and Financial Statements
For the year ended June 30, 2019**

V. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2018 - 2019 | 2017 - 2018 |
|--|------|--------------------------|-------------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 13,590,378 | 4,650,002 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 13,590,378 | 4,650,002 |
| Current Receivables | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 13,590,378 | 4,650,002 |
| FINANCIAL LIABILITES | | | |
| Accounts Payable | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | - | - |
| Total Financial Liabilities | | - | - |
| NET FINANCIAL ASSETS | | <u>13,590,378</u> | <u>4,650,002</u> |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 4,650,002 | 2,742,333 |
| Surplus/Defict for the year | | 8,940,376 | 1,699,168 |
| Prior year adjustments | 14 | - | 208,500 |
| NET LIABILITIES | | 13,590,378 | 4,650,001 |

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


Fund Account Manager
Tom Wasike


Sub-County Accountant
George Okongo
ICPAK Member Number:20344

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

Reports and Financial Statements

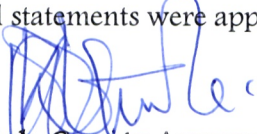
For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

| CASH FLOWS FROM OPERATING ACTIVITIES | | 2018 - 2019 | 2017 - 2018 |
|--|-----------|--------------------|--------------------|
| Receipts | | | |
| Transfers from CDF Board | 1 | 109,084,483 | 74,053,447 |
| Other Receipts | 3 | 85,000 | 144,750 |
| Total Receipts | | 109,169,483 | 74,198,197 |
| Payments | | | |
| Compensation of Employees | 4 | 1,558,662 | 2,159,742 |
| Use of goods and services | 5 | 7,028,006 | 3,670,645 |
| Transfers to Other Government Units | 6 | 50,923,000 | 37,787,125 |
| Other grants and transfers | 7 | 36,981,651 | 28,881,517 |
| Other Payments | 9 | 2,935,924 | - |
| Total Payments | | 99,427,243 | 72,499,029 |
| Total Receipts Less Total Payments | | 9,742,240 | 1,699,168 |
| Adjusted for: | | | |
| Outstanding Imprest | 11 | | |
| Retention | 12A | | |
| Gratuity Payable | 12B | | |
| Prior Year adjustment | 14 | | 208,500 |
| Net Adjustments | | - | 208,500 |
| Net cash flow from operating activities | | 9,742,240 | 1,907,668 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | 801,864 | |
| Net cash flows from Investing Activities | | | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 8,940,376 | 1,907,668 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 4,650,002 | 2,742,333 |
| Cash and cash equivalent at END of the year | | 13,590,378 | 4,650,001 |

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


Fund Account Manager


Sub-County Accountant
Tom Wasike
George Okongo

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

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

ICPAK Member Number:20344

TRIAL BALANCE AS 30 JUNE 2019

| | | DR | CR |
|----------------------------------|-------------------------------------|--------------------|--------------------|
| Cash and Cash equivalents | | | |
| | Bank Balances | 13,590,378 | |
| | Cash Balances | - | |
| | Outstanding Imprest | - | |
| Payments | | | |
| | Compensation of Employees | 1,558,662 | |
| | Use of goods and services | 7,028,006 | |
| | Transfers to Other Government Units | 50,923,000 | |
| | Other grants and transfers | 36,981,651 | |
| | Acquisition of Assets | 801,864 | |
| | Other Payments | 2,935,924 | |
| Receipts | | | |
| | Transfers from the Board | | 109,084,483 |
| | Proceeds from sale of assets | | - |
| | Others receipts | | 85,000 |
| | Prior Year Adjustment | | - |
| | Receivables | | |
| | Payables | | |
| | Fund Balance b/f | | 4,650,002 |
| | | | |
| | TOTAL | 113,819,485 | 113,819,485 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SEME Constituency financial statements were approved on 21st SEPT 2019 and signed by:



Fund Account Manager
Sub-County Accountant

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

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

Tom Wasike

**George Okongo
ICPAK Member Number: 20344**


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

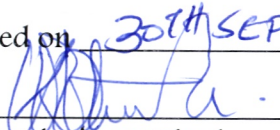
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Transfers from CDF Board | 109,040,876 | 59,734,484 | 168,775,360 | 109,084,483 | 59,690,877 | 67.40% |
| Proceeds from Sale of Assets | 0 | 0 | 0 | 0 | | |
| Other Receipts (AinA) | 0 | 85000 | 85000 | 85,000 | -85,000 | |
| TOTAL RECEIPTS | 109,040,876 | 59,734,484 | 168,775,360 | 109,169,483 | 59,605,877 | 67.40% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,432,547 | 2,055,991 | 4,488,538 | 1,558,662 | 2,929,876 | 34.70% |
| Use of goods and services | 7,306,455 | 4,579,578 | 11,886,034 | 7,028,006 | 4,858,028 | 59.10% |
| Transfers to Other Government Units | 50,301,027 | 31,065,171 | 81,366,198 | 50,923,000 | 30,443,198 | 62.60% |
| Other grants and transfers | 39,000,846 | 11,682,617 | 50,683,463 | 36,981,651 | 13,701,812 | 73.00% |
| Acquisition of Assets | 8,000,000 | 8,677,527 | 16,677,527 | 801,864 | 15,875,663 | 4.80% |
| Other Payments | 2,000,000.00 | 1,673,600 | 3,673,600 | 2,935,924 | 737,676 | 79.90% |
| TOTAL | 109,040,876 | 59,734,484 | 168,775,360 | 100,229,107 | 68,546,253 | 59.40% |

- a. During the year Seme NGCDF Committee raised Ksh 85,000 as Appropriation in Aid through sale of Tender Documents
- b. Generally the budget performance was below 90% in all sectors. This could be attributed to the long procurement process and delay in funding by NGCDF Board

The NGCDF-SEME Constituency financial statements were approved on 30th SEP 2019 and signed by:


Fund Account Manager


Sub-County Accountant

Tom Wasike

George Okongo
ICPAK Member Number: 20344

Reports and Financial Statements

For the year ended June 30, 2019

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|----------------------|---------------------|----------------------|----------------------------|-------------------------------|
| | 2018/2019 | | 2018/2019 | 2018/2019 | 2018/2019 |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration | | | | | |
| Employees' Salaries | 2,432,547.00 | 2,055,991.31 | 4,488,538.31 | 1,558,662.00 | 2,929,876.31 |
| Sub-Total | 2,432,547.00 | 2,055,991.31 | 4,488,538.31 | 1,558,662.00 | 2,929,876.31 |
| 2.0 Use of Goods and Services | | | - | | - |
| Goods and Services | 7,306,455.00 | 4,579,579.05 | 11,886,034.05 | 7,023,035.00 | 4,862,999.05 |
| Sub-Total | 7,306,455.00 | 4,579,579.05 | 11,886,034.05 | 7,023,035.00 | 4,862,999.05 |
| 3.0 Emergency | | | - | | - |
| Emergency | 5,738,993.45 | 5,222,827.30 | 10,961,820.75 | 4,100,000.00 | 6,861,820.75 |
| Emergencies | 0 | - | - | - | - |
| Sub-Total | 5,738,993.45 | 5,222,827.30 | 10,961,820.75 | 4,100,000.00 | 6,861,820.75 |
| 4.0 Bursary and Social Security Programme | | | - | | - |
| Bursary Secondary Schools | 15,000,000.00 | 1,031,793.10 | 16,031,793.10 | 15,990,447.00 | 41,346.10 |
| Bursary Tertiary Schools | 12,260,218.88 | 1,164,540.00 | 13,424,758.88 | 12,629,995.00 | 794,763.88 |
| Bursary Special Schools | | | - | | - |
| Bursaries | 0 | - | - | - | - |
| Sub-Total | 27,260,218.88 | 2,196,333.10 | 29,456,551.98 | 28,620,442.00 | 836,109.98 |
| 5.0 Sports | | | - | | - |
| Seme Const Sports Tournament | 1,901,634.00 | 1,288,456.15 | 3,190,090.15 | 1,286,208.00 | 1,903,882.15 |
| Mariwa Primary School | - | 250,000.00 | 250,000.00 | 250,000.00 | - |
| Sub-Total | 1,901,634.00 | 1,538,456.15 | 3,440,090.15 | 1,536,208.00 | 1,903,882.15 |
| 6.0 Environment | | | - | | - |
| St Peters Kajulu Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |

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

| | | | | | |
|--|--------------|---------------------|---------------------|---------------------|--------------|
| NG-CDF Office | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Nyarombo Primary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Diemo Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Bishop Abiero Oruga Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Manywanda Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Alungo Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| St Pauls Barkorwa Mixed Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Nyawanga Secondary School | | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Sub-Total | 0.00 | 1,125,000.00 | 1,125,000.00 | 1,125,000.00 | - |
| | | | - | | - |
| Aduong Monge Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| Akado Primary School | 1,200,000.00 | | 1,200,000.00 | | 1,200,000.00 |
| Akonya Primary School | 1,200,000.00 | 1,200,000.00 | 2,400,000.00 | 2,400,000.00 | - |
| Alungo Primary School | 708,440.00 | | 708,440.00 | | 708,440.00 |
| Asino Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| Atol Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| Dago Kanyagaya Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | - |
| Diemo Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| Got Agulu Primary School | 400,000.00 | | 400,000.00 | 400,000.00 | - |
| Got Odongo Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | - |
| Jonyo primary school | 600,000.00 | | 600,000.00 | 600,000.00 | - |
| Kambudi Primary School | 550,000.00 | | 550,000.00 | | 550,000.00 |
| Kamonye Primary School | 1,280,000.00 | | 1,280,000.00 | | 1,280,000.00 |
| Keyo Kodo Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| Kindu Primary School | 100,000.00 | | 100,000.00 | 100,000.00 | - |
| Kitare Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |
| Kitmikayi Primary School | 400,000.00 | | 400,000.00 | 400,000.00 | - |
| Korwenje Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | - |

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

| | | | | | | |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|---|
| Kuoyo kowe Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Lieye Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Lunga Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Magwar Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Malela Primary School | 600,000.00 | 1,200,000.00 | 1,800,000.00 | 1,800,000.00 | 1,800,000.00 | - |
| Miranga Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Nduta Primary School | 500,000.00 | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Nyabera Primary School | 700,000.00 | | 700,000.00 | 700,000.00 | 700,000.00 | - |
| Nyaguda Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Nyamgun Primary School | 100,000.00 | 104,775.00 | 204,775.00 | 204,775.00 | 204,775.00 | - |
| Nyamisri Primary School | 780,000.00 | 600,000.00 | 1,380,000.00 | 600,000.00 | 600,000.00 | - |
| Nyamor Primary School | 377,587.00 | | 377,587.00 | 377,587.00 | 377,587.00 | - |
| Obola Primary School Hall | 680,000.00 | | 680,000.00 | 680,000.00 | 680,000.00 | - |
| Ojola Kadero Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Oluti Primary School | 250,000.00 | | 250,000.00 | 250,000.00 | 250,000.00 | - |
| Opande Primary School | 200,000.00 | | 200,000.00 | 200,000.00 | 200,000.00 | - |
| Otenga Primary School | 1,280,000.00 | | 1,280,000.00 | 1,280,000.00 | 1,280,000.00 | - |
| Ramuya Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Ranen Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Ratta Primary School Hall | 1,800,000.00 | 1,000,000.00 | 2,800,000.00 | 1,000,000.00 | 1,800,000.00 | - |
| Reru Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Ridore Primary school | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Siala Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Urudi Ratta Primary School | 80,000.00 | | 80,000.00 | 80,000.00 | 80,000.00 | - |
| Bar Korwa Mixed Primary | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | - |
| Nduru Kadero Primary | | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 | - |
| Ochara Primary School | | 400,000.00 | 400,000.00 | 400,000.00 | 400,000.00 | - |
| Jimo Primary School | | 800,000.00 | 800,000.00 | 800,000.00 | 800,000.00 | - |
| Ngere Primary School | | 800,000.00 | 800,000.00 | 800,000.00 | 800,000.00 | - |
| Osewre Primary School | | 800,000.00 | 800,000.00 | 800,000.00 | 800,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------------|
| Pith Kochiel Primary School | | 600,000.00 | 600,000.00 | 600,000.00 | 600,000.00 | - |
| Korumba Primary School | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Oruga Primary School | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Kirindo Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Kaloka Primary School | | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | - |
| Atoya Primary School | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Rachilo Primary School | | 2,300,000.00 | 2,300,000.00 | 2,300,000.00 | 2,300,000.00 | - |
| Otvero Primary School | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Olare Primary School | 0 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | - |
| Rabongi Primary School | 0 | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 | - |
| Sub-Total | 19,946,027.00 | 17,964,775.00 | 37,910,802.00 | 25,920,000.00 | 11,990,802.00 | - |
| 8.0 Secondary School Projects | | | | | | |
| Bishop Abiero Sec School, Magwar | 200,000.00 | | 200,000.00 | | | 200,000.00 |
| Prof Anyang Nyongo Sec School | 200,000.00 | | 200,000.00 | | | 200,000.00 |
| Magwar Model Boys Sec School | 900,000.00 | | 900,000.00 | | | 900,000.00 |
| Rapogi Girls Sec. School | 700,000.00 | 900,000.00 | 1,600,000.00 | 1,600,000.00 | | - |
| Alwala Secondary School | 2,800,000.00 | | 2,800,000.00 | 2,800,000.00 | | - |
| Omuya Secondary School | 500,000.00 | | 500,000.00 | 500,000.00 | | - |
| Magwar Model Secondary School | 150,000.00 | | 150,000.00 | 150,000.00 | | - |
| Orando Secondary School | 5,000,000.00 | 2,100,000.00 | 7,100,000.00 | 2,100,000.00 | 5,000,000.00 | |
| Ngere High School | 5,000,000.00 | - | 5,000,000.00 | 5,000,000.00 | | - |
| Diemo Secondary School | 2,500,000.00 | - | 2,500,000.00 | 2,500,000.00 | | - |
| Asol Secondary School | 0.00 | 2,200,000.00 | 2,200,000.00 | 2,200,000.00 | | - |
| St John Ngutu Secondary School | 0.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | | - |
| Nyatigo Secondary School | 0.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | | - |
| Ranen Girls Primary School | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | | - |
| Nyamgun Mixed Secondary School | 0.00 | 396.25 | 396.25 | 396.25 | | 396.25 |
| Sub-Total | 17,950,000.00 | 7,900,396.25 | 25,850,396.25 | 19,550,000.00 | 6,300,396.25 | - |
| 9.0 Tertiary institutions projects | | | | | | |

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|
| Kombewa KMTC | 1,200,000.00 | 2,200,000.00 | 3,400,000.00 | 2,200,000.00 | 1,200,000.00 |
| Seme Teachers Training College | 9,000,000.00 | - | 9,000,000.00 | - | 9,000,000.00 |
| Seme Technical Training Institute | 2,205,000.00 | 3,000,000.00 | 5,205,000.00 | 3,000,000.00 | 2,205,000.00 |
| | 12,405,000.00 | 5,200,000.00 | 17,605,000.00 | 5,200,000.00 | 12,405,000.00 |
| 10.0 Security Projects | | | - | | - |
| Kipasi AP line | 1,200,000.00 | - | 1,200,000.00 | | 1,200,000.00 |
| Kolenyo Police Post | 1,600,000.00 | - | 1,600,000.00 | | 1,600,000.00 |
| Magwar AP line | 900,000.00 | | 900,000.00 | - | 900,000.00 |
| Manywanda AP Post | 0.00 | 800,000.00 | 800,000.00 | 800,000.00 | - |
| Nyaguda Police line | 400,000.00 | 800,000.00 | 1,200,000.00 | 800,000.00 | 400,000.00 |
| | 4,100,000.00 | 1,600,000.00 | 5,700,000.00 | 1,600,000.00 | 4,100,000.00 |
| 11.0 Acquisitions of Assets | | | - | | - |
| NG- CDF office Hall | 7,000,000.00 | 3,000,500.00 | 10,000,500.00 | - | 10,000,500.00 |
| NG- CDF office Furniture | 1,000,000.00 | - | 1,000,000.00 | - | 1,000,000.00 |
| NG- CDF office Borehole | | 500,000.00 | 500,000.00 | 385,424.00 | 114,576.00 |
| Constituency Info Hub | | 4,677,027.00 | 4,677,027.00 | 257,970.00 | 4,419,057.00 |
| NG- CDF office Furniture | | 500,000.00 | 500,000.00 | 416,440.00 | 83,560.00 |
| | 8,000,000.00 | 8,677,527.00 | 16,677,527.00 | 1,059,834.00 | 15,617,693.00 |
| | | | - | | - |
| 12.0 Others | | | - | | - |
| Strategic Plan | 2,000,000.00 | 1,503,600.00 | 3,503,600.00 | 2,935,924.00 | 567,676.00 |
| Oriang Dispensary | 0 | 20,000.00 | 20,000.00 | | 20,000.00 |
| Electrification | 0 | 150,000.00 | 150,000.00 | - | 150,000.00 |
| Sub-Total | 2,000,000.00 | 1,673,600.00 | 3,673,600.00 | 2,935,924.00 | 737,676.00 |
| GRAND TOTAL | 109,040,875.33 | 59,734,485.16 | 168,775,360.49 | 100,229,105.00 | 68,546,255.49 |

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

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-SEME 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME
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External assistance is received through grants and loans from multilateral and bilateral development partners.

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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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

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2018-2019 | 2017 - 2018 |
|---------------------------------|---------|--------------------|--------------------|
| | | Kshs | Kshs |
| | AIE NO. | | |
| Normal Allocation | B005212 | 54,784,483 | |
| | B030117 | 10,000,000 | |
| | B042614 | 11,000,000 | |
| | B042687 | 300,000 | |
| | B042974 | 13,000,000 | |
| | B042974 | 12,000,000 | |
| | B042974 | 8,000,000 | |
| | | | |
| | A892502 | | 5,500,000 |
| | A892611 | | 30,648,275 |
| | A896779 | | 37,905,172 |
| Conditional grants | | 0 | 0 |
| | | 0 | 0 |
| Receipt from other Constituency | | 0 | 0 |
| TOTAL | | 109,084,483 | 74,053,447 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | 0 | 0 |
| Receipts from the Sale of Vehicles and Transport Equipment | 0 | 0 |
| Receipts from sale of office and general equipment | 0 | 0 |
| Receipts from the Sale Plant Machinery and Equipment | 0 | 0 |
| | | |
| Total | 0 | 0 |

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

3. OTHER RECEIPTS

| Description | 2018-2019 | 2017 - 2018 |
|---|------------------|--------------------|
| | Kshs | Kshs |
| Interest Received | 0 | 0 |
| Rents | 0 | 0 |
| Sale of Tender Documents | 85,000 | 144,750 |
| Other Receipts Not Classified Elsewhere (specify) | 0 | 0 |
| TOTAL | 85,000 | 144,750 |

4. COMPENSATION OF EMPLOYEES

| Description | 2018-2019 | 2017 - 2018 |
|---|------------------|--------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,390,840 | 2,079,682 |
| Basic wages of casual labour | 0 | 0 |
| Personal allowances paid as part of salary | 0 | 0 |
| House allowance | 0 | 0 |
| Transport allowance | 0 | 0 |
| Leave allowance | 0 | 0 |
| Other personnel payments | 0 | 0 |
| Employer contribution to NSSF | 167,822 | 80,060 |
| Gratuity-Paid | 0 | 0 |
| Gratuity-Accrued | 0 | 0 |
| TOTAL | 1,558,662 | 2,159,742 |

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Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| Description | 2018-2019 | 2017 - 2018 |
|--|------------------|--------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 19,781 | 45,000 |
| Electricity | 68,510 | 0 |
| Water & sewerage charges | 0 | 0 |
| Office rent | 0 | 0 |
| Communication, supplies and services | 98,400 | 167,500 |
| Domestic travel and subsistence | 15,500 | 135,700 |
| Printing, advertising and information supplies & services | 399,780 | 175,751 |
| Rentals of produced assets | 0 | 0 |
| Training expenses | 369,210 | 382,650 |
| Hospitality supplies and services | 0 | 0 |
| Other committee expenses | 0 | 0 |
| Committee allowance | 4,341,150 | 1,637,750 |
| Insurance costs | 0 | 0 |
| Specialised materials and services | 0 | 0 |
| Office and general supplies and services | 543,861 | 384,649 |
| Fuel , oil & lubricants | 770,589 | 72,977 |
| Other operating expenses | 0 | 0 |
| Bank service commission and charges | 109,555 | 169,218 |
| Security operations | 0 | 0 |
| Routine maintenance - vehicles and other transport equipment | 234,750 | 420,400 |
| Routine maintenance- other assets | 56,920 | 79,050 |
| Strategic Plan | | |
| TOTAL | 7,028,005 | 3,670,645 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017 - 2018 |
|------------------------------------|-------------------|--------------------|
| | Kshs | Kshs |
| Transfers to Primary schools | 25,839,000 | 5,703,628 |
| Transfers to Secondary schools | 19,884,000 | 22,598,497 |
| Transfers to Tertiary institutions | 5,200,000 | 9,485,000 |
| TIVET | 0 | 0 |
| TOTAL | 50,923,000 | 37,787,125 |

7. OTHER GRANTS AND OTHER PAYMENTS

| Description | 2018-2019 | 2017 - 2018 |
|-------------------------|-------------------|--------------------|
| | Kshs | Kshs |
| Bursary -Secondary | 15,990,447 | 14,503,017 |
| Bursary -Tertiary | 12,629,995 | 7,478,500 |
| Bursary-Special schools | 0 | 0 |
| Mocks & CAT | 0 | 0 |
| Security | 1,600,000 | 6,900,000 |
| Sports | 1,536,208 | 0 |
| Environment | 1,125,000 | 0 |
| Emergency Projects | 4,100,000 | 0 |
| TOTAL | 36,981,650 | 28,881,517 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

| <u>Non Financial Assets</u> | 2018-2019 | 2017 - 2018 |
|---|------------------|--------------------|
| | Kshs | Kshs |
| Purchase of Buildings | 0 | 0 |
| Construction of Buildings | 0 | 0 |
| Refurbishment of Buildings | 385,424 | 0 |
| Purchase of Vehicles | 0 | 0 |
| Purchase of Bicycles & Motorcycles | 0 | 0 |
| Overhaul of Vehicles | 0 | 0 |
| Purchase of office furniture and fittings | 0 | 0 |
| Purchase of computers ,printers and other IT equipments | 416,440 | 0 |
| Purchase of photocopier | 0 | 0 |
| Purchase of other office equipments | 0 | 0 |
| Purchase of soft ware | 0 | 0 |
| Acquisition of Land | 0 | 0 |
| TOTAL | 801,864 | 00 |

9. OTHER PAYMENTS

| Description | 2018-2019 | 2017 - 2018 |
|--------------------|------------------|--------------------|
| ICT HUB | 0 | 0 |
| Strategic Plan | 2,791,424 | 0 |
| Others | 144,500 | 0 |
| TOTAL | 2,935,924 | 0 |

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

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

| Name of Bank, Account No. & currency | 2018-2019 | 2017 - 2018 |
|---|-------------------|------------------|
| | Kshs (30/6/2019) | Kshs (30/6/2018) |
| <i>Equity Bank, Ang'awa Branch Kisumu Seme NG-CDF</i> | 13,590,378 | 4,650,001 |
| Account Number | | |
| 1260261899642 | | |
| 10B: CASH IN HAND) | 0 | 0 |
| | | |
| | 2018-2019 | 2017 - 2018 |
| | Kshs (30/6/2019) | Kshs (30/6/2018) |
| Location 1 | 0 | 0 |
| Other receipts (specify) | 0 | 0 |
| | 0 | 0 |
| TOTAL | 00 | 00 |

11:

12A. RETENTION

| | 2018 - 2019 | 2017-2018 |
|--------------|-------------|-----------|
| | Kshs | Kshs |
| Supplier 1 | 0 | 0 |
| Total | 0 | 0 |

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

12B. STAFF GRATUITY OUTSTANDING

| | 2018 –2019 Kshs | 2017-2018 Kshs |
|-----------------------|--------------------|-------------------|
| Leah Fiona Aduol | 63,482 | 23,505 |
| Martin Onyango Otieno | 67,830 | 16,800 |
| Musa Otieno Asewe | 41184 | 15015 |
| Raymond Odhuno | 34749 | 10725 |
| Josephine Owuor | 19890 | 0 |
| Paul Omondi Oguk | 29640 | 5850 |
| Moses Oyugi Otieno | 13800 | 0 |
| Cliff Dache | 47236 | 14400 |
| Rael Awuor Osoo | 0 | 16330 |
| | 317,811 | 102,625 |

13. BALANCES BROUGHT FORWARD

| | 2018-2019 (1/7/2018) Kshs | 2017 – 2018 (1/7/2017) Kshs |
|---------------|---------------------------------|-----------------------------------|
| Bank accounts | 4,650,001 | 2,742,333 |
| Cash in hand | 0 | 0 |
| Imprest | 0 | 0 |
| TOTAL | 4,650,001 | 2,742,333 |

14. PRIOR YEAR ADJUSTMENTS

| | 2018-2019 Kshs | 2017 - 2018 Kshs |
|---------------|-------------------|---------------------|
| Bank accounts | 0 | 208,500 |
| Cash in hand | 0 | 0 |
| Imprest | 0 | 0 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME
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| | | | |
|--|--------------|---|---------|
| | TOTAL | 0 | 208,500 |
|--|--------------|---|---------|

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SEME
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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2018-2019 | 2017-2018 |
|-----------------------------|----------------|----------------|
| | Kshs | Kshs |
| Construction of buildings | 0 | 0 |
| Construction of civil works | 0 | 0 |
| Supply of goods | 100000 | 0 |
| Supply of services | 616356 | 256606 |
| | 716,356 | 256,606 |

15.2: PENDING STAFF PAYABLES (See Annex 2)

| | Kshs | Kshs |
|---------------------------|----------|----------|
| Senior management | 0 | 0 |
| Middle management | 0 | 0 |
| Unionisable employees | 0 | 0 |
| Others (<i>specify</i>) | 0 | 0 |
| | 0 | 0 |

15.3: UNUTILIZED FUND (See Annex 3)

| Description | Kshs | Kshs |
|---|-------------------|-------------------|
| Compensation of employees | 2,929,876 | 549,947 |
| Use of goods and services | 4,858,028 | 5,585,618 |
| Amounts due to other Government entities (see attached list) | 30,443,198 | 31,365,170 |
| Amounts due to other grants and other transfers (see attached list) | 13,701,812 | 22,180,438 |
| Acquisition of assets | 15,875,663 | 0 |
| Others (specify) | 737,676 | 144,750 |
| Total | 68,546,253 | 59,825,923 |

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

15.4: PMC account balances (See Annex 5)

| | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | 24,263,202.75 | 24,978,895.95 |
| | | |
| Total | 24,263,202.75 | 24,978,895.95 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SEME CONSTITUENCY

Reports and Financial Statements

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2019 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------|
| | A | B | C | d=a-c | |
| Construction of buildings | | | | | |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| Sub-Total | | | | | |
| Construction of civil works | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| Sub-Total | | | | | |
| Supply of goods | | | | | |
| 7. N&N Holdings Ltd | | | | 100,000 | Supply of fuel |
| 8. | | | | | |
| 9. | | | | | |
| Sub-Total | | | | 100,000 | |
| Supply of services | | | | | |
| 10. Kogero Best Motors | | | | 259,750 | Repair of GKA 647T |
| 11. CMC Motors | | | | 256,606 | Repair of GKA 647T |
| 12. | | | | 0 | |
| Sub-Total | | | | 516,356 | |
| Grand Total | | | | 616,356 | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - SEME CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2019 | Comments |
|------------------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|----------|
| | | A | B | C | d=a-c | |
| Senior Management | | 0 | | | 0 | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Sub-Total | | 0 | | | 0 | |
| Middle Management | | 0 | | | 0 | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | 0 | | | 0 | |
| Unionisable Employees | | 0 | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | | 0 | | | 0 | |
| Others (specify) | | 0 | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| Sub-Total | | 0 | | | 0 | |
| Grand Total | | 0 | | | 0 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME CONSTITUENCY

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ANNEX 3 – UNUTILIZED FUNDS

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|---|-------------------------------|-----------------------------|-----------------------------|----------|
| | | | | |
| Compensation of employees | | 2,929,876 | 549,947 | |
| Use of goods & services | | 4,858,028 | 5,585,618 | |
| Amounts due to other Government entities | | 30,443,198 | 31,365,170 | |
| | | | | |
| | | | | |
| Sub-Total | | 38,231,102 | 37,500,735 | |
| Amounts due to other grants and other transfers | | | | |
| | | 13,701,812 | 21,680,438 | |
| | | | | |
| | | | | |
| Sub-Total | | 13,701,812 | 21,680,438 | |
| Acquisition of assets | | 15,875,663 | 500,000 | |
| | | | | |
| Others (<i>specify</i>) | | | | |
| | | 737,676 | 144,750 | |
| | | | | |
| Sub-Total | | 16,613,339 | 644,750 | |
| Grand Total | | 68,546,253 | 59,825,923 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME CONSTITUENCY

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost B/f (Kshs) 2017/18 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|--|---|-------------------------------------|--|---|
| Land | 0 | 0 | 0 | 0 |
| Buildings and structures | 19,982,784 | 385,424 | 0 | 20,368,208 |
| Transport equipment | 5,152,000 | 0 | 0 | 5,152,000 |
| Office equipment, furniture and fittings | 592,500 | 0 | 0 | 592,500 |
| ICT Equipment, Software and Other ICT Assets | 834,000 | 416,440 | 0 | 1,250,440 |
| Other Machinery and Equipment | 0 | | 0 | 0 |
| Heritage and cultural assets | 0 | 0 | 0 | 0 |
| Intangible assets | 0 | 0 | 0 | 0 |
| Total | 26,561,284 | 801,864 | 0 | 27,363,148 |

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

AT EQUITY BANK, ANGAWA BRANCH KISUMU

| PMC NAME | ACC NUMBER | 2018 | 2019 |
|---|---------------|--------------|------------|
| RUNDA PRIMARY SCHOOL-CDF PROJECT | 1260262117509 | 11,010.00 | 11,010.00 |
| MAGWAR MODEL SECONDARY SCHOOL | 1260262298976 | 1,903,071.25 | 22,284.25 |
| MILUGO PRIMARY SCHOOL | 1260262407123 | 5.00 | 5.00 |
| AMI PRIMARY SCHOOL CDF ACCOUNT | 1260262420980 | 765.00 | 765.00 |
| HARAMBEE CHIEF'S CAMP COMMUNITY WATER PROJECT | 1260262421219 | 72,494.00 | 185,019.00 |
| LIEYE PRIMARY SCHOOL | 1260262454173 | 894.00 | 80,894.00 |
| MIRANGA PRIMARY SCHOOL | 1260262464400 | 1,452.50 | 1,452.50 |
| ASINO PRIMARY SCHOOL CDF PROJECT | 1260262544643 | 62,591.00 | 292,351.00 |
| SHILLO KORANGO COMMUNITY WATER PROJECT | 1260262653654 | 1,655.00 | 1,655.00 |
| SEME BODA BODA RIDERS SHADES PROJECT | 1260262656427 | 105.00 | 105.00 |
| DAGO DISPENSARY | 1260262663154 | 4,705.00 | 4,705.00 |
| NYAGUDA PRIMARY SCHOOL CDF PROJECT | 1260262667109 | 41.00 | 41.00 |
| ENG. OWITI ABOL GIRLS SECONDARY SCHOOL CDF ACCOUNT | 1260262671379 | 5,659.00 | 5,659.00 |
| ST.BARNABAS GIRLS SECONDARY SCHOOL CDF PROJECT | 1260262682479 | 13,311.00 | 13,311.00 |
| GUMO PRIMARY SCHOOL CDF PROJECT | 1260262695659 | 690.95 | 1,275.95 |
| NGUTU PRIMARY SCHOOL CDF PROJECT | 1260262696019 | 18,235.00 | 18,235.00 |
| MARIWA YOUTH POLYTECHNIC CDF PROJECT | 1260262697176 | 263,282.50 | 482.50 |
| NYAMGUN SECONDARY SCHOOL CDF PROJECT | 1260262697624 | 600,245.95 | 725.95 |
| ABOL PRIMARY SCHOOL CDF PROJECT | 1260262698188 | 1,069.55 | 1,069.55 |
| ARITO LANGI DISPENSARY CDF PROJECT | 1260262711153 | 790.00 | 790.00 |
| NGERE HIGH SCHOOL | 1260262740309 | 77,354.60 | 979,354.60 |
| MAYIEKA SECONDARY SCHOOL | 1260262792849 | 15,299.00 | 7,789.00 |
| BONGU KONYANGO DISPENSARY PROJECT | 1260262796807 | 410.00 | 410.00 |
| LUNGA PRIMARY SCHOOL | 1260262812728 | 1,841.00 | 1,841.00 |
| NANGA KOKER PRIMARY SCHOOL CDF | 1260262912976 | 1,749.60 | 1,749.60 |
| KANYAGUDI COMMUNITY WATER PAN CDF | 1260263164380 | 85.00 | 85.00 |
| ACHWO COMMUNITY WATER PAN CDF | 1260263167099 | 1,930.00 | 1,930.00 |
| KUOYO KAILA DISPENSARY COMMUNITY WATER BOREHOLE PROJECT | 1260263278501 | 115.00 | 115.00 |
| BISHOP OKOTH MIRANGA SECONDARY SCHOOL CDF PROJECT | 1260263603881 | 785.00 | 785.00 |
| ST. ALOYS RERU GIRLS SECONDARY SCHOOL | 1260263611514 | 2,075.00 | 302,075.00 |
| NDIRU MIXED SECONDARY SCHOOL | 1260263691147 | 122,254.00 | 272,014.00 |

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| URUDI RATTA PRIMARY SCHOOL CDF PROJECT | 1260263707031 | 4,355.00 | 4,355.00 |
| KOMBEWA BOREHOLE WATER PROJECT CDF | 1260263756377 | 40.00 | 40.00 |
| KOMBEWA SOLAR MASTS PROJECT | 1260263781904 | 120.00 | 120.00 |
| KITMIKAYI POLICE POST PROJECT MANAGEMENT COMMITTEE | 1260263935127 | 365.00 | 365.00 |
| ALWALA SECONDARY SCHOOL COMMUNITY WATER PROJECT | 1260263987618 | 35.00 | 240.00 |
| ODIENYA KAGAY PRIMARY SCHOOL | 1260263995329 | 2,928.00 | 2,818.00 |
| ST PETERS KAJULU SECONDARY SCHOOL CDF ACCOUNT | 1260264039774 | 4,530.00 | 3,930.00 |
| KOMBEWA MARKET TOILET PROJECT | 1260264071748 | 305.00 | 305.00 |
| SEME SUB COUNTY AP STAFF HOUSING PROJECT CDF ACCOUNT | 1260264106069 | 420.00 | 420.00 |
| KORUMBA PRIMARY SCHOOL CDF PROJECT | 1260264109367 | 795.00 | 331,963.00 |
| MANYWANDA SECONDARY SCHOOL | 1260264121695 | 1,085.00 | 745.00 |
| ATOL PRIMARY SCHOOL | 1260264129081 | 15.00 | 15.00 |
| NYAMISRI PRIMARY SCHOOL | 1260264201862 | 2,150.00 | 60,735.00 |
| ASOL MIXED SECONDARY SCHOOL CDF PROJECT | 1260264426093 | 9,040.00 | 1,435,100.00 |
| LOLWE DISPENSARY FENCING PROJECT-CDF | 1260264814894 | 250.00 | 250.00 |
| ENGINEER OWITI ABOL GIRLS' SECONDARY SCHOOL | 1260265230757 | 10.00 | 10.00 |
| MIRANGA PRIMARY SCHOOL-CDF ACCOUNT | 1260265632014 | 26,993.00 | 1,203,133.00 |
| RODI PRIMARY SCHOOL-CDF ACCOUNT | 1260265632958 | 11,050.00 | 11,050.00 |
| RAPOGI SECONDARY SCHOOL-CDF ACCOUNT | 1260265636305 | 1,003,940.00 | 852,716.00 |
| OMUYA SECONDARY SCHOOL-CDF ACCOUNT | 1260265638884 | 2,076,190.00 | 125,400.00 |
| NYABERA POLYTECHNIC DEVELOPMENT COMMITTEE | 1260265640536 | 1,860.00 | 1,860.00 |
| AKONYA PRIMARY SCHOOL-CDF ACCOUNT | 1260265641326 | 143,995.00 | 1,275,735.00 |
| JONYO PRIMARY SCHOOL | 1260265647106 | 246,380.00 | 600,535.00 |
| ATOYA PRIMARY SCHOOL-CDF ACCOUNT | 1260265647664 | 61,835.00 | 284,115.00 |
| OCHOK PRIMARY SCHOOL-CDF ACCOUNT | 1260265647855 | 1,960.00 | 60.00 |
| OJOLA KADERO PRIMARY-CDF ACCOUNT | 1260265650170 | -722.00 | -738.75 |
| KEYO KODO PRIMARY-CDF ACCOUNT | 1260265678087 | 289,418.00 | 4,978.00 |
| RIDORE SECONDARY SCHOOL-CDF ACCOUNT | 1260265681238 | 419,633.00 | 419,633.00 |
| MALELA PRIMARY SCHOOL-CDF ACCOUNT | 1260265683869 | 1,040.00 | 601,735.00 |
| DIEMO SECONDARY SCHOOL-CDF ACCOUNT | 1260265683925 | 1,600.00 | 1,801,360.00 |
| ADUONG MONGE SECONDARY SCHOOL | 1260265746827 | 120.00 | 120.00 |
| KUOYO KAILA PRIMARY SCHOOL CDF ACCOUNT | 1260267781698 | 14,635.00 | 4,525.00 |
| KORWENJE SECONDARY SCHOOL CDF ACCOUNT | 1260267935825 | 206,790.00 | 7,790.00 |
| NYATIGO PRIMARY SCHOOL CDF ACCOUNT | 1260268005920 | 5,445.00 | 5,615.00 |
| KAMAGORE PRIMARY SCHOOL CDF ACCOUNT | 1260268198864 | 60,230.00 | 110.00 |

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| RACHILO PRIMARY SCHOOL-CDF ACCOUNT | 1260268341089 | 2,570.00 | 93,785.00 |
| KOMBEWA TECHNICAL TRAINING INSTITUTE PROJECT NG-CDFC | 1260268441789 | 17,930.00 | 2,265,570.00 |
| PITH KOCHIEL PRIMARY SCHOOL | 1260268739779 | 1,250.00 | 601,010.00 |
| GOT AGULU PRIMARY NG CDF COMMITTEE | 1260268837371 | 865.00 | 400,865.00 |
| ALUNGO MIXED SECONDARY SCHOOL -NG CDF COMMITTEE | 1260268843236 | 3,970.00 | 3,610.00 |
| KITMIKAYI PRIMARY SCHOOL NG CDF COMMITTEE | 1260269041593 | 188,490.00 | 415,420.00 |
| OMORE PRIMARY SCHOOL NG CDF COMMITTEE | 1260269055131 | 25,288.00 | 25,288.00 |
| EAST SEME CHIEF'S CAMP PROJECT MANAGEMENT COMMITTEE NG CDF COMMITTEE | 1260269065370 | 770.00 | 770.00 |
| PITH KABONYO PRIMARY SCHOOL- NG SEME CDF COMMITTEE | 1260269555082 | 13,453.00 | 13,453.00 |
| RIDORE PRIMARY SCHOOL NG CDF COMMITTEE | 1260269886280 | - | - |
| OSEWRE PRIMARY SCHOOL NG CDF COMMITTEE | 1260269951830 | 5,230.00 | 150,430.00 |
| LELA PRIMARY SCHOOL NG-CONSTITUENCIES DEVELOPMENT FUND- SEME | 1260269980654 | 3,204.00 | 2,789.00 |
| NGERE PRIMARY SCHOOL -NG-CONSTITUENCIES DEVELOPMENT FUND – SEME | 1260269994734 | 110.00 | 50,020.00 |
| KAMONYE PRIMARY SCHOOL - NG-CONSTITUENCIES DEVELOPMENT FUND – SEME | 1260269997757 | 15.00 | 15.00 |
| AMI PRIMARY SCHOOL- NG- CONSTITUENCIES DEVELOPMENT FUND-SEME | 1260270013021 | 28,404.00 | 28,404.00 |
| KITARE PRIMARY SCHOOL - NG-CONSTITUENCIES DEVELOPMENT FUND – SEME | 1260270057420 | 0.70 | 0.70 |
| DAGO KANYAGAYA PRIMARY SCHOOL-NG CDF COMMITTEE | 1260270074961 | 15.00 | 1,200,015.00 |
| ONYINJO PRIMARY SCHOOL NG CDF COMMITTEE | 1260270093761 | 461,275.00 | 71,291.50 |
| RANEN PRIMARY SCHOOL NG CDF COMMITTEE | 1260270262116 | 11,638.00 | 1,678.00 |
| SIALA KAILA PRIMARY SCHOOL NG CDF COMMITTEE | 1260270347774 | 40.00 | 40.00 |
| AWANYA PRIMARY SCHOOL NG CDF COMMITTEE | 1260270356718 | 600,450.00 | -97.75 |
| RATTA PRIMARY SCHOOL NG CDF COMMITTEE | 1260270377286 | 280.00 | 15,045.00 |
| PROF.PETER ANYANG NYONGO SECONDARY SCHOOL NG CDF COMMITTEE | 1260270442809 | 687,870.00 | 444,950.00 |
| GOT ODONGO PRIMARY SCHOOL NG CDF COMMITTEE | 1260270516961 | 6,590.00 | 470.00 |
| MAYIEKA PRIMARY SCHOOL NG CDF COMMITTEE | 1260270518803 | 12,990.00 | 12,990.00 |
| PMC OF FENCING DCCS COMPOUND PROJECT NG CDF COMMITTEE | 1260270731947 | 320.00 | 320.00 |

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| NYABERA PRIMARY SCHOOL NG - SEME CDF COMMITTEE | 1260270793339 | 801,950.00 | 4,510.00 |
| OKUTO PRIMARY SCHOOL NG CDF COMMITTEE | 1260270947039 | 4,425.00 | 4,425.00 |
| NYAWANGA PRIMARY SCHOOL NG CDF COMMITTEE | 1260271070234 | 415.00 | 415.00 |
| KALOKA PRIMARY SCHOOL NG CDF COMMITTEE | 1260271084593 | 253,555.80 | 114,770.80 |
| NYAMUODA POLICE POST PROJECT NG CDF COMMITTEE | 1260271102065 | 850,000.00 | 850,000.00 |
| KIT MIKAYI MIXED SECONDARY SCHOOL NG CDF COMMITTEE | 1260271294148 | 2,465.00 | 152,465.00 |
| MBEKA SALVATION ARMY PRIMARY N | 1260271344999 | 1,830.00 | 1,830.00 |
| OMBO PRIMARY SCHOOL NG CDF COMMITTEE | 1260271507776 | 1,200,149.00 | 42,259.00 |
| MAGWAR PRIMARY SCHOOL NG-CDF COMMITTEE | 1260272063798 | 7,635.00 | 7,635.00 |
| BISHOP ABIERO ORUGA SECONDARY SCHOOL NG CDF COMMITTEE | 1260272107954 | 500,850.00 | 500,730.00 |
| OCHARA PRIMARY SCHOOL NG CDF COMMITTEE | 1260272119795 | 3,370.00 | 8,220.00 |
| OTENGA PRIMARY SCHOOL NG CDF COMMITTEE | 1260272162855 | 2,685.00 | 2,685.00 |
| OBOLA LOW COST MIXED BOARDING PRIMARY SCHOOL/NG-CDF | 1260272193861 | 701,930.00 | 450.00 |
| PAP OTHANY PRIMARY SCHOOL NG CDF COMMITTEE | 1260272226719 | 200,610.00 | 200,610.00 |
| ORUGA PRIMARY SCHOOL NG-CDF COMMITTEE | 1260272266378 | 1,201,985.00 | 1,468.00 |
| RERU RC PRIMARY SCHOOL NG CDF | 1260273903774 | 990.00 | 990.00 |
| NYAUNDI PRIMARY SCHOOL NG-CDF COMMITTEE | 1260273955584 | 65.00 | 65.00 |
| NYAGUDA AP POST PROJECT MANAGEMENT COMMITTEE NG CDF | 1260276038007 | 49,865.00 | 16,851.00 |
| MIRIERI PRIMARY SCHOOL NGCDF COMMITTEE | 1260276176025 | 60.00 | 60.00 |
| OPANDE PRIMARY SCHOOL NGCDF COMMITTEE | 1260276190372 | 200,000.00 | 203,670.00 |
| LANGI PRIMARY SCHOOL NGCDF COMMITTEE | 1260276192364 | 200,000.00 | 520.00 |
| KAJULU PRIMARY SCHOOL NGCDF COMMITTEE | 1260276202451 | 600,000.00 | 4,150.00 |
| KINDU PRIMARY SCHOOL NGCDF COMMITTEE | 1260276241669 | 935,080.00 | 34,540.00 |
| BISHOP ABIERO GIRLS SECONDARY SCHOOL MAGWAR NGCDF COMMITTEE | 1260276243060 | 500,000.00 | 27,890.00 |
| JIMO PRIMARY SCHOOL NGCDF COMMITTEE | 1260276248400 | 61,840.00 | 19,805.00 |
| KOLENYO POLICE POST PROJECT MANAGEMENT COMMITTEE | 1260276260741 | 310,750.00 | 310,750.00 |
| RERU POLICE POST PROJECT MANAGEMENT COMMITTEE NGCDF COMMITTEE | 1260276262707 | 90,000.00 | 98,680.00 |
| ORANDO SECONDARY SCHOOL NG-CDF COMMITTEE | 1260276381138 | 300,335.00 | 97,624.00 |
| OLUTI PRIMARY SCHOOL NGCDF COMMITTEE | 1260276433684 | 800,000.00 | 254,855.00 |
| KAMBUDI PRIMARY SCHOOL- NGCDF | 1260277326457 | 800,000.00 | 39,770.00 |

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| COMMITTEE | | | |
| ALUNGO PRIMARY SCHOOL- NG CDF COMMITTEE | 1260277333460 | 800,000.00 | 23,760.00 |
| ANYANGA PRIMARY SCHOOL NGCDF COMMITTEE | 1260277344012 | 1,083,628.00 | 27,618.00 |
| MANYWANDA A.P POST PROJECT MANAGEMENT COMMITTEE-NGCDF | 1260277348188 | 800,000.00 | 129,541.00 |
| BONDE MIXED SECONDARY SCHOOL-NGCDF COMMITTEE | 1260277349942 | 1,200,000.00 | 124,180.00 |
| OKODE PRIMARY SCHOOL- NGCDF COMMITTEE | 1260277360683 | 650,000.00 | 179,330.00 |
| NYAMGUN PRIMARY SCHOOL- NGCDF COMMITTEE | 1260277398003 | - | 425.00 |
| KOMBEWA PEDIATRIC RESEARCH UNIT P.M.C GROUP | 1260277449353 | - | 3,497,486.80 |
| NYATIGO MIXED SECONDARY SCHOOL | 1260277526364 | - | 18,830.00 |
| SEME SUB COUNTY COMMUNITY WATER BOREHOLE PROJECT-CDF | 1260163149846 | 1,968.00 | 1,968.00 |
| AKADO POLICE POST PROJECT | 1260163800619 | 2,636.55 | 2,636.55 |
| ST.JOHNS NGUTU SECONDARY SCHOOL-NG CDF COMMITTEE | 1260277748127 | | 54,640.00 |
| KIPASI AP LINE SELF HELP | 1260172815892 | - | 16,610.00 |
| KWOYO KOWE PRIMARY SCHOOL- PMC ACCOUNT | 1260279047764 | - | - |
| NYAWANGA SECONDARY SCHOOL NG CDF COMMIITTEE | 1260277694628 | - | 880.00 |
| MARIWA PRIMARY SCHOOL NG CDF COMMITTEE | 1260277688732 | - | 380.00 |
| KIRINDO PRIMARY SCHOOL NG CDF COMMITTEE | 1260277687324 | - | 6,070.00 |
| NYAROMBO PRIMARY SCHOOL NG CDF COMMITTEE | 1260277679842 | - | 1,220.00 |
| RANEN GIRLS SECONDARY SCHOOL - NGCDF MMITTEE | 1260277678291 | - | 26,130.00 |
| NDURU KADERO PRIMARY NG CDF COMMITTET | 1260277675835 | - | 7,700.00 |
| BARKORWA MIXED PRIMARY SCHOOL NG CDF COMMIITTEE | 1260277658802 | - | 91,847.00 |
| TOTALS | | 24,978,895.95 | 24,263,202.75 |

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Referen ce No. on the externa l audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (<i>Name and designation</i>) | Status: (<i>Resolved / Not Resolved</i>) | Timefr ame: (<i>Put a date when you expect the issue to be resolv ed</i>) |
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