


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY REPORT MEMBERS LAID	
DATE: 02 DEC 2021	
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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – NAKURU TOWN WEST
CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAKURU TOWN
WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NAKURU
TOWN WEST 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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)
NAKURU TOWN WEST CONSTITUENCY**

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Core Values

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

(b) Key Management

The NGCDF Nakuru Town West 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	Faith Kathambi
2.	Sub-County Accountant	Beatrice Ndege
3.	Chairman NGCDFC	Wilfred Omariba
4.	Member NGCDFC	Douglas Sengera

(d) Fiduciary Oversight Arrangements

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

P.O. Box 16051
NAKURU.
GILANI STREET
HOLLYCROSS KOLEN ROAD

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAKURU TOWN WEST CONSTITUENCY**

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For the year ended June 30, 2019

(f) NGCDF Nakuru Town West Constituency Contacts

Telephone: (254) 722606424

E-mail: nakurutwest@gmail.com

(g) NGCDF Nakuru Town West Constituency Bankers

1. Family Bank
Nakuru finance branch
P.O Box 519-20100
Nakuru.

(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

Include among others the following:

On behalf of the Nakuru Town West NG-CDFC, I would like to give an overview on the operations of our constituency under the financial year 2018/2019

The budget performance for this financial year was comparatively achieved as targeted. This was achieved even though the board disbursed funds late, this enhanced project prioritization and allocation of funds to delay a little bit. All of the projects allocated funds had received the disbursement and were all on going at the closure of the financial year period.

NG-CDF has become the backbone in education sector in our constituency. To improve security for the students and school properties, most of the schools have been aided in the construction of the perimeter walls and renovation construction of classrooms. The schools which have been funded for completion of perimeter wall are;

- Barut primary school
- Mogoon primary school
- Moi primary school
- Moi secondary school
- Eileen Ngochoch Primary School
- Kibowen komen Primary School.
- Prisons Primary School
- Hills Special School

NG-CDF has also aided in providing a conducive learning environment by funding all the ongoing projects to completion e.g Uhuru High School (Completion of a dining hall), Kelelwet Secondary school (Completion of girls' dormitory and abolition block), Crater View Secondary School (Completion of girls' dormitory- storey building) and rehabilitation of three classrooms roof blown off by cyclone wind in Koinage Primary School under emergency funds.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAKURU TOWN WEST CONSTITUENCY**

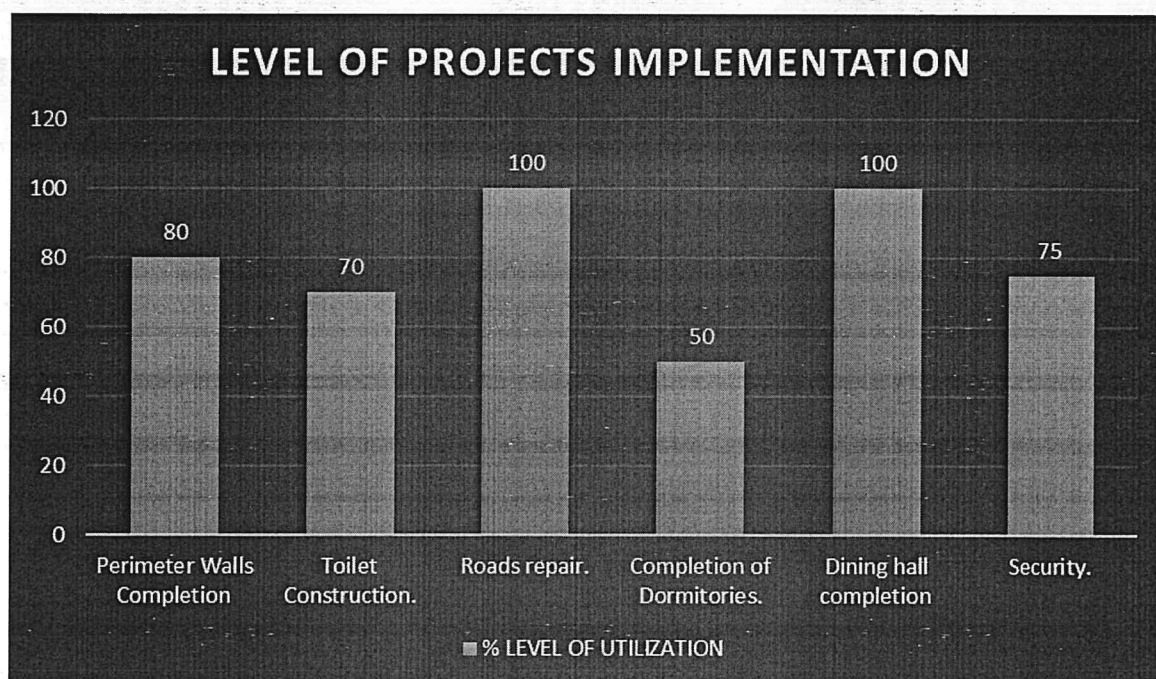
Reports and Financial Statements

For the year ended June 30, 2019

During the financial year, under security sector, two projects were funded, Kaptembwo Police Station and St. Luke Mwariki Police Post to help enhance security in the constituency. At the end of the Financial Year, all the project works were going with Kaptembwo Police Station at Finishing level while St. Lukes Mwariki Police Post at roofing level.

Table of budget performance against actual amounts

NO.	SECTOR/ACTIVITY	AMOUNT ALLOCATED	% LEVEL OF UTILIZATION
1.	Perimeter Walls Completion	23,840,000.00	80
2.	Toilet Construction.	5,100,701.08	70
3.	Roads repair.	17,000,000.00	100
4.	Completion of Dormitories.	6,550,000.00	50
5.	Dining hall completion	1,500,000.00	100
6.	Security.	12,677,027.20	75



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAKURU TOWN WEST CONSTITUENCY**

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

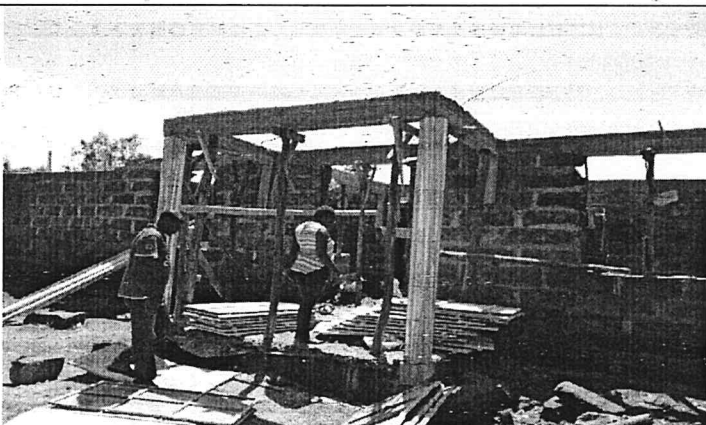
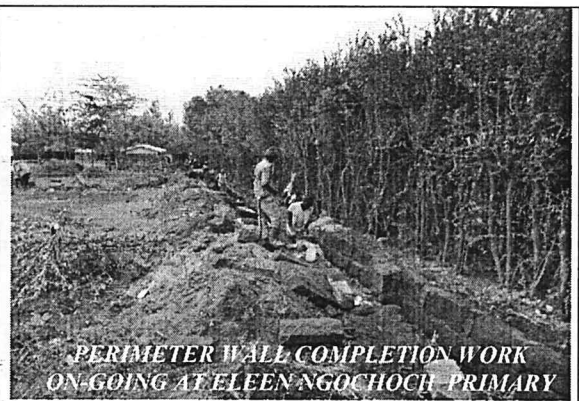
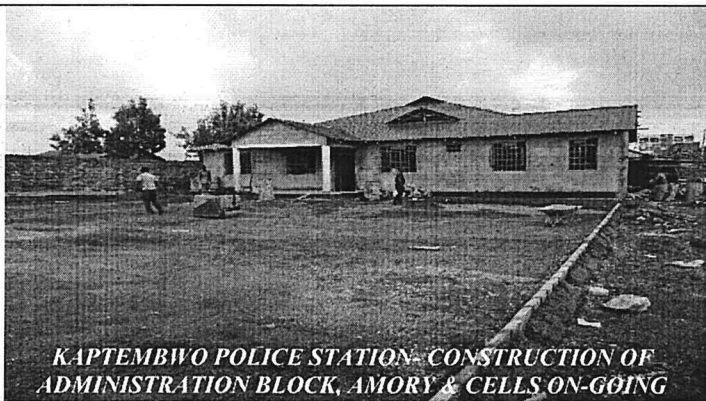
During the financial year under review, NG-CD Committee took the issue of construction of OCPD and DCIO Offices raised by members of the public in Kaptembwo Police station as an important project within the constituency that will help increase security.

The greatest key achievements made by the office was to prioritize completion of perimeter walls in different institutions to secure school boundaries which had previously been subjected to a lot of cases of land grabbing and infiltration of non-staff to the school, occupying some of the school's infrastructures and land.

Other areas of key achievements are completion of dormitories to help improve students learning environment which has an impact in performance and construction of toilet blocks in different schools to help meet the student toilet ration and avoidance of school closure due to health standards.

At the time of the close of the financial year, the projects allocated funds were all being implemented and the work was still on-going.

All allocate funds were enough to complete the ongoing projects to full completion.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

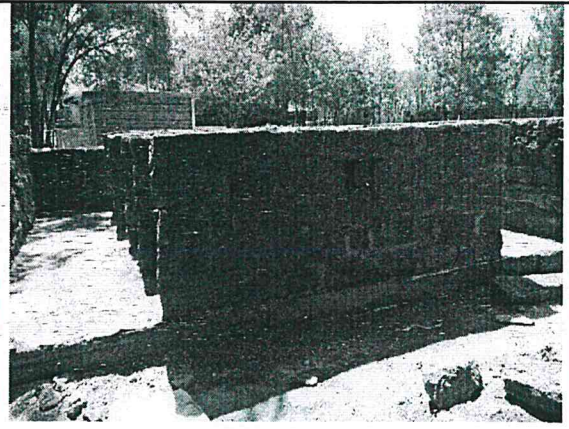
NAKURU TOWN WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019



**COMPLETION OF PERIMETER WALL ON-GOING AT
KIBOWEN KOMEN PRIMARY SCHOOL**



**CONSTRUCTION OF 10 DOOR BOYS TOILET
BLOCK ON-GOING AT NAKURU WEST PRIMARY**

NG-CDF has been an important resource to the members of the community. Members have benefitted a lot from the bursaries with successful applicants joining from one being awarded full terms Bursary. They are able to access the funds aiding them to subsidise their children's school fees and helping in meeting 100% transition to Secondary Schools.

The issue that was raised that the CDF funds to be administered from the county was a worry to the communities since through constituency is where they the funds get distributed to community more effectively and easy for the needy cases to be identified.

The challenges realised were mostly related to delays in disbursement of funds from Board, the office recommends that all the allocated funds should be disbursed early to enable funded projects be completed within the financial year and allocation be exhausted from the main account by the close of the Financial year there were various challenges associated with the implementation of projects. This related with project prioritisation considering the amount of funds disbursed by the board in a given time. Since the funds are disbursed in tranches, there may be more projects which have agency comparing the funds disbursed. This usually leads to the delay in the project completion hence affecting the time when projects will be put into use.

Sign

CHAIRMAN NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAKURU TOWN WEST CONSTITUENCY**

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III. STATEMENT OF NG-CDF NAKURU TOWN WEST CONSTITUENCY 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 Constituency Development fund Nakuru Town West constituency shall prepare financial statements in respect of that National Government Constituency Development fund Nakuru Town West constituency. 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-Nakuru Town West 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 NGCDF-Nakuru Town West 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 NGCDF-Nakuru Town West Constituency; (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-Nakuru Town West 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 NGCDF-Nakuru Town West Constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Nakuru Town West Constituency further confirms the completeness of the accounting records maintained for the NGCDF-Nakuru Town West Constituency, which have been relied upon in the preparation of the NGCDF-Nakuru Town West Constituency's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-Nakuru Town West Constituency confirms that the NGCDF-Nakuru Town West Constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the e NGCDF-Nakuru Town West Constituency'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-Nakuru Town West Constituency financial statements were approved and signed by the Accounting Officer on 23/03/2020.

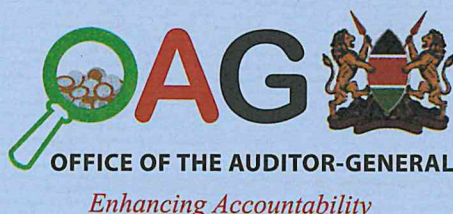

Fund Account Manager
Name: Faith Kathambi


Sub-County Accountant
Name: Beatrice Ndege

ICPAK Member Number: 22322

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST 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 - Nakuru Town West Constituency set out on pages 11 to 31, 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 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 – Nakuru Town West Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in the Statement of Assets and Liabilities

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects a bank balance amount of Kshs.1,673,193. However, the bank reconciliation statements presented in support reflected unrepresented cheques amounting to Kshs.990,793 out of which cheques totalling to Kshs.233,594 were stale and had not been written back into the cash book.

In the circumstance, the accuracy, completeness and validity of the reported bank balance of Kshs.1,673,193 reflected in the statement of assets and liabilities as at 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 - Nakuru Town West 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

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. Partially Funded Projects

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government units totalling to Kshs.48,747,167. The balance includes, under transfers to secondary schools, an amount of Kshs.4,200,000 towards projects that have been on-going for the last three (3) years but remain incomplete due to limited funding. Further, unsatisfactory observations relating to the projects were made as shown in **Appendix I**.

The projects have not been prioritized as per Section 46(2) of National Government Constituencies Development Fund Act, 2015.

In the circumstances, I am unable to confirm whether the public will obtain value for money on the incomplete and unsatisfactory implemented projects.

2. Irregular Operation of Committees Bank Accounts

Annex 5 to the financial statements discloses thirty-one (31) Project Management Committee (PMC) bank accounts holding balances totalling to Kshs.35,090,119. According to the status report, twelve (12) projects were completed and in use, however, the related PMC bank accounts with a total of Kshs.3,042,476.00 as at 30 June, 2019 had not been closed. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that, 'All unutilized funds of the Project Management Committee shall be returned to the constituency account'.

In the circumstances, 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

06 October, 2021

Appendix I: Unsatisfactory Implementation of Projects

Project Name and Details	Estimated Cost (Kshs.)	Total Disbursements as at 30 June, 2019 (Kshs.)	Observations
Crater View Sec. School- completion of girls' storey dormitory ground floor; flooring, window panes fixing, sinks, plastering, plumbing, wiring, painting and labelling.	20,441,473	6,200,000	<ul style="list-style-type: none"> • The project was started in 2013/2014 financial year but has not been completed; • There was no certificate of measurements for the completed works priced out of the master plan bills of quantities; • Amounts paid could not be verified to the value of works done; • The quantities and priced value of the remaining works to completion could not be verified; and • The (3) three storey dormitory is at the ground floor with flooring, window panes, sink, plastering, plumbing, wiring, and painting not done.
Tumaini House School- completion of girls' dormitory; roofing, flooring, window frames and window panes fixing, plastering, wiring, painting, drainage and labeling	6,849,970	4,500,000	<ul style="list-style-type: none"> • The project was started in 2015/2016 financial year but has not been completed; • There was no certificate of measurements for the completed works priced out of the master plan bills of quantities; • Amounts paid could not be verified to the value of works done; • The quantities and priced value of the remaining works to completion could not be verified; • The project roofing, flooring, window frames and window panes fixing, walling and plastering, wiring, painting, and drainage were not done.
Total	27,291,443	10,700,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAKURU TOWN WEST CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	118,420,186	86,810,345
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	36,000	-
TOTAL RECEIPTS		118,456,186	86,810,345
PAYMENTS			
Compensation of employees	4	2,062,800	2,282,636
Use of goods and services	5	7,693,017	5,367,224
Transfers to Other Government Units	6	48,747,167	21,100,701
Other grants and transfers	7	74,067,328	41,713,475
Acquisition of Assets	8	-	-
Other Payments	9	-	1,000,000
TOTAL PAYMENTS		132,570,312	71,465,956
SURPLUS/DEFICIT		(14,114,126)	15,346,309

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nakuru Town West Constituency financial statements were approved on 23/03/2020 and signed by:


Fund Account Manager
Name: Faith Kathambi

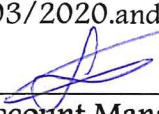

Sub-County Accountant
Name: Beatrice Ndege

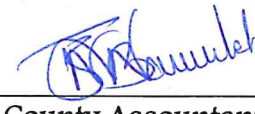
ICPAK Member Number: 22322

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

VI. STATEMENT OF ASSETS AND LIABILITIES			
	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,673,193	15,787,319
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,673,193	15,787,319
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,673,193	15,787,319
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS REPRESENTED BY		<u>1,673,193</u>	<u>15,787,319</u>
Fund balance b/fwd 1st July...	13	15,787,319	441,011
Surplus/Deficit for the year		(14,114,126)	15,344,389
Prior year adjustments	14	-	1,920
NET LIABILITIES		<u>1,673,193</u>	<u>15,787,319</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nakuru Town West Constituency financial statements were approved on 23/03/2020 and signed by:


Fund Account Manager
Name: Faith Kathambi


Sub-County Accountant
Name: Beatrice Ndege

ICPAK Member Number: 22322

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

VII. STATEMENT OF CASHFLOW


**CASH FLOWS FROM OPERATING
ACTIVITIES**

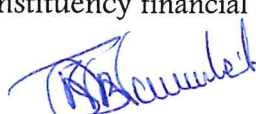
		2018 - 2019	2017 - 2018
Receipts			
Transfers from CDF Board	1	118,420,186	86,810,345
Other Receipts	3	36,000	
Total Receipts		118,456,186	86,810,345
Payments			
Compensation of Employees	4	2,062,800	2,284,556
Use of goods and services	5	7,693,017	5,367,224
Transfers to Other Government Units	6	48,747,167	21,100,701
Other grants and transfers	7	74,067,328	41,713,475
Other Payments	9	-	1,000,000
Total Payments		132,570,313	71,465,956
Total Receipts Less Total Payments		(14,114,127)	15,344,389
Adjusted for:			
Outstanding Imprest	11	-	-
Retention	12A	-	-
Gratuity Payable	12B	-	-
Prior Year adjustment	14	-	1,920
Net Adjustments		-	1,920.00
Net cash flow from operating activities		(14,114,127)	15,346,309

**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		(14,114,127)	15,346,309
Cash and cash equivalent at BEGINNING of the year	13	15,787,320	441,011
Cash and cash equivalent at END of the year		1,673,193	15,787,320

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nakuru Town West Constituency financial statements were approved on 23/03/2020 and signed by:


Fund Account Manager
Name: Faith Kathambi


Sub-County Accountant
Name: Beatrice Ndege
ICPAK Member Number: 22322

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

VIII. 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	11,379,310	120,420,186	118,420,186	2,000,000	98.5%
Proceeds from Sale of Assets			-		-	
Cash book balance		15,787,320	15,787,320	15,787,320	-	
Other Receipts				36,000	-	
TOTAL RECEIPTS	109,040,876	27,166,630	136,207,505	134,243,505	2,000,000	98.6%
PAYMENTS						
Compensation of Employees	2,613,514	414,125	3,027,639	2,062,800	964,839	68.1%
Use of goods and services	7,200,165	1,159,796	8,359,961	7,693,017	666,944	92.0%
Transfers to Other Government Units	36,347,167	14,400,000	50,747,167	48,747,167	2,000,000	100.0%
Other grants and transfers	62,880,030	11,192,709	74,072,739	74,067,328	5,411	100.0%
Acquisition of Assets			-	-	-	0.0%
Other Payments			-	-	-	0.0%
TOTAL	109,040,876	27,166,630	136,207,505	132,570,312	3,637,193	97.3%

(a) The amount indicated as the budget adjustment in the receipt side of the appropriation statement is the amount which was for the previous financial year of which the proposal was sent late to the NG-CDF board, was approved during the financial year 2018/19 and spent during the same period i. The budget adjustments on the expenditure side is the amount which was carried forward from the fy 2017/2018.

The NGCDF-Nakuru Town West Constituency financial statements were approved on 23/03/2020 and signed by:



Sub-County Accountant
Name: Beatrice Ndege
ICPAK Member Number: 22322



Fund Account Manager
Name: Faith Kathambi

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

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019 Kshs	Kshs	2018/2019 Kshs	30/06/2019 Kshs	Kshs
1.0 Administration And Recurrent					
1.1 Compensation Of Employees	2,613,514	414,125	3,027,639	2,062,800	964,839
1.2 Committee Allowances	1,171,748	282,759	1,454,507	1,171,748	282,759
1.3 Use Of Goods And Services	2,757,191	535,658	3,292,849	3,195,799	97,050
			0		0
2.0 Monitoring And Evaluation			0		0
2.1 Capacity Building	1,000,000		1,000,000	1,000,000	0
2.2 Committee Allowances	1,248,000	150,000	1,398,000	1,248,000	150,000
2.3 Use Of Goods And Services	1,023,226	191,379	1,214,606	1,077,470	137,136
3.0 Emergency	5,738,993	568,966	6,307,959	6,307,959	0
3.1 Primary Schools			0		0
3.2 Secondary Schools	0	0	0	0	0
3.3 Tertiary Institutions			0		0
3.4 Security Projects			0		0
4.0 Bursary And Social Security			0		0
4.1 Primary Schools	0	0	0		0
4.2 Secondary Schools	12,260,219	5,151,544	17,411,763	15,951,762	1,460,001
4.3 Tertiary Institutions	15,000,000		15,000,000	14,994,590	5,410
4.4 Universities	0		0		0
4.5 Social Security			0		0
5.0 Sports			0		0
5.1	2,180,818	227,586	2,408,404	2,408,404	0

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

5.2									0
5.3									0
6.0 Environment									0
6.1 Ntw Environment Committee				227,586				227,586	0
6.2 Milliamani Primary School		300,000					300,000	300,000	0
6.3 Mwariki Primary School		300,000					300,000	300,000	0
6.4 Moi Primary School		100,000					100,000	100,000	0
6.5 Mwariki Primary School		100,000					100,000	100,000	0
6.6 Koinange Primary School		100,000					100,000	100,000	0
6.7 Nakuru West Primary School		100,000					100,000	100,000	0
6.8 Eileen Ngochoch Primary School		100,000					100,000	100,000	0
6.9 Moi Secondary School		100,000					100,000	100,000	0
6.10nakuru West Primary School		300,000					300,000	300,000	0
7.0 Primary Schools Projects									0
7.1 Mama Ngina Primary School				6,470,000			6,470,000	6,200,000	270,000
7.2 Parkview Primary School		1,000,000			0		1,000,000	1,000,000	0
7.3 Kibowen Komen Primary School		3,840,000					3,840,000	3,840,000	0
7.4 Eileen Ngochoch Primary School		3,400,000					3,400,000	3,400,000	0
7.5 Mogoona Primary School		3,600,000					3,600,000	3,600,000	0
7.6 Moi Primary School		1,240,000					1,240,000	1,240,000	0
7.7 Eileen Ngochoch Primary School		2,180,818					2,180,818	2,180,818	0
7.8 Nakuru West Primary School		1,276,349					1,276,349	1,276,349	0
7.9 Barut Primary School		3,000,000					3,000,000	3,000,000	0
7.10 Prisons Primary School		2,360,000					2,360,000	2,360,000	0
8.0 Secondary Schools Projects(List All The Projects)									0
8.1 Mwariki Secondary School				6,470,000			6,470,000	6,200,000	270,000
8.3 Uhuru High School		1,500,000					1,500,000	1,500,000	0
8.4 Moi Secondary School		3,400,000					3,400,000	3,400,000	0

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

8.5 Tumaini House School	2,000,000		2,000,000	2,000,000	0
8.6 Kelelwet Secondary School	2,350,000		2,350,000	2,350,000	0
8.7 crateview Secondary School	2,200,000		2,200,000	2,200,000	0
9.0 Special School Projects(List All The Projects)				0	0
9.1 Nakuru Hill Special	3,000,000		3,000,000	3,000,000	0
10.0 Security Projects				0	0
10.1 Kaptembwo Police Stration	6,000,000	3,477,027	9,477,027	9,477,027	0
10.2 St Luke Mwariki Police Post	3,000,000		3,000,000	3,000,000	0
10.3 Barut Assistant County Commissioner	200,000		200,000	200,000	0
11.0 Acquisition Of Assets			0	0	0
11.1 Motor Vehicles (Including Motorbikes)			0	0	0
11.2 Construction Of CDF Office			0	0	0
11.3 Purchase Of Furniture And Equipment			0	0	0
11.4 Purchase Of Computers			0	0	0
11.5 Purchase Of Land			0	0	0
12.0 Others			0	0	0
12.1 Strategic Plan			0	0	0
12.2 Innovation Hub			0	0	0
12.2. Roads			0	0	0
12.2.1 Pivot Mama Ngina Road		1,500,000	1,500,000	1,500,000	0
12.2.2 Nakuru West-Kapkures Centre Road		1,500,000	1,500,000	1,500,000	0
12.2.3 Soilo- Ingobor- Lalwet Road	5,500,000		5,500,000	5,500,000	0
12.2.4 Magoon Sec School Access Road	4,000,000		4,000,000	4,000,000	0
12.2.5 Ndarugu Bridge-Kelelwet Sec Road	4,500,000		4,500,000	4,500,000	0
12.2.6 Soilo -Magoon- Kapkures Road	3,000,000		3,000,000	3,000,000	0
	109,040,876	27,166,630	136,207,505	132,570,312	3,637,194

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-NAKURU
TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

X. 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 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-Nakuru Town West 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 NGCDF-Nakuru Town West Constituency for all the years presented.

a) Recognition of Receipts

The NGCDF-Nakuru Town West Constituency 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 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST 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
Normal Allocation		Kshs	Kshs
B005192	1	9,379,310	
B030325	2	10,000,000	
B005431	3	15,000,000	
B006479	4	6,000,000	
A724492	5	11,000,000	
B042813	6	12,000,000	
B047523	7	55,040,875	
A855960	1		5,500,000
A892791	2		37,905,172
A896845	3		21,000,000
A892999	4		22,405,172
Conditional grants			-
			-
Receipt from other Constituency			-
TOTAL		118,420,186	86,810,344

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

2. PROCEEDS FROM SALE OF ASSETS

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
Description	2018-2019	2017 - 2018
	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	-	

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	36,000	0
Other Receipts Not Classified Elsewhere	0	0
Total	36,000	0

4. COMPENSATION OF EMPLOYEES

4 COMPENSATION OF EMPLOYEES		
Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,406,736	1,354,986
Basic wages of casual labour	60,000	60,000
Personal allowances paid as part of salary		
House allowance	155,089	154,689
Transport allowance	186,596	185,914
Leave allowance		
Other personnel payments	237,578	230,411
Employer contribution to NSSF	16,800	16,000
Gratuity-Paid	-	282,556
Gratuity-Accrued	-	-
TOTAL	2,062,800	2,284,556

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	423,600	383,569
Electricity	36,543	
Water & sewerage charges	20,000	
Office rent	600,000	600,000
Communication, supplies and services	195,900	144,000
Domestic travel and subsistence	58,000	85,800
Printing, advertising and information supplies & services	70,540	
Rentals of produced assets		
Training expenses	1,011,000	800,000
Hospitality supplies and services	197,660	40,938
Other committee expenses	1,181,000	67,200
Committee allowance	2,182,000	2,513,000
Insurance costs	197,108	
Specialised materials and services		
Office and general supplies and services	310,800	
Fuel , oil & lubricants	138,000	276,000
Other operating expenses- Car hire	180,000	
Bank service commission and charges	33,765	34,757
Security operations	112,800	
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets	744,300	421,960
TOTAL	7,693,017	5,367,224

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Transfers to Primary schools	28,097,167	16,100,701
Transfers to Secondary schools	17,650,000	5,000,000
Transfers to Tertiary institutions	-	-
TIVET	-	-
Special school	3,000,000	-
TOTAL	48,747,167	21,100,701

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Bursary -Secondary	18,554,017	9,372,675
Bursary -Tertiary	12,392,335	12,223,700
Bursary-Special schools	-	-
Mocks & CAT	-	-
Security	12,677,027	-
Sports	2,408,404	1,736,207
Environment	1,727,586	1,736,207
Emergency Projects	6,307,959	4,568,966
Roads and Bridges	20,000,000	12,075,720
TOTAL	74,067,328	41,713,475

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

8. ACQUISITION OF ASSETS

Non Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	0

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	0	1,000,000
ICT Hub	0	0
	0	1,000,000

**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	2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>FAMILY BANK-NAKURU FINANCE BRANCH</i>	<i>A/C no.018000049795</i>	1,673,193	15,787,319

10B: CASH IN HAND)		
	2018-2019	2017 - 2018
	Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Total</i>				0

12 RETENTION

Supplier/Contractor	PV No.	2018-2019	2017 - 2018
		-	
			-
		-	-

13. BALANCES BROUGHT FORWARD

	2018-2019	2017 - 2018
	(1/7/2018)	(1/7/2017)
	Kshs	Kshs
Bank accounts	15,787,319	441,011
Cash in hand		-
Imprest		-
TOTAL	15,787,319	441,011

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
Total	0	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	0	0
Others (specify)	0	0
	<u>0</u>	<u>0</u>

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017 - 2018
	Kshs	Kshs
Compensation of employees	964,839	0
Use of goods and services	666,944	0
Amounts due to other Government entities	5,411	0
Amounts due to other grants and other transfers	540,000	-
Acquisition of assets		
Others (<i>specify</i>) Un approved funds	1,460,000	0
	3,637,193	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAKURU TOWN WEST CONSTITUENCY**

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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)	35,090,119	12,650,112
	35,090,119	12,650,112

C

NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-NAKURU TOWN WEST CONSTITUENCY
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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.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-NAKURU TOWN WEST 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
Senior Management		a	b	c	d=a-c	
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						

ANNEX 3 – UNUTILIZED FUNDS

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NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-NAKURU TOWN WEST 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)	Historical Cost (Kshs) 2018/19
Land			
Buildings and structures			
Transport equipment			
Office equipment, furniture and fittings	648,140		648,140
ICT Equipment, Software and Other ICT Assets	650,499		650,499
Other Machinery and Equipment			
Heritage and cultural assets			
Intangible assets			
Total	1,298,639		1,298,639

**NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-NAKURU
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
1	Soilo-Mogoon-Kapkures-Barut Road	FAMILY BANK	18000076340	2,100	0
2	Mogoon Sec.-Scholar Academy-Ainoptich Road	FAMILY BANK	18000076338	260	0
3	Soilo-Ingobor-Lalwet-Kelelwet Road	FAMILY BANK	18000076027	140	0
4	Kelelwet- Kigonor Road	FAMILY BANK	18000075077	480	0
5	Ndarugu River Bridge	FAMILY BANK	18000075452	380	0
6	Sports	FAMILY BANK	18000056700	540	131
7	Bursary Tertiary	FAMILY BANK	18000070136	80	0
8	St. Luke Mwariki Police Post	FAMILY BANK	18000076801	1,544,000	0
9	Kaptembwo Police Station	FAMILY BANK	18000076476	968,177	0
10	Moi Primary School	FAMILY BANK	18000030028	1,341,310	2,003,670
11	Kibowen Komen Primary School	FAMILY BANK	18000064130	2,251,406	-
12	Nakuru West Primary School	FAMILY BANK	18000056279	1,612,869	-
13	Uhuru High School	FAMILY BANK	18000064619	747,416	-
14	Mogooon Primary School	FAMILY BANK	18000073993	3,413,736	2,998,050
15	Eileen Ngochoch Primary	FAMILY BANK	18000074108	3,430,500	-
16	Mwariki Primary School	FAMILY BANK	18000063319	373,337	-
17	Moi Secondary School	FAMILY BANK	18000056944	2,152,130	2,002,183
18	Barut Primary School	FAMILY BANK	18000047651	2,852,530	3,001,184
19	Tumaini House School	FAMILY BANK	18000056663	2,201,225	1,691
20	Koinange Primary School	FAMILY BANK	18000056306	1,338,877	-
21	Prisons Primary School	FAMILY BANK	18000070649	2,360,020	

**NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-NAKURU
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For the year ended June 30, 2019 (Kshs)

					-
22	Parkview Primary School	FAMILY BANK	18000063625	949,366	-
23	Kelelwet Secondary School	FAMILY BANK	18000069267	2,349,541	-
24	Tumaini House School	FAMILY BANK	18000069307	1,999,400	-
25	Nakuru Hills Special School	FAMILY BANK	18000070745	3,000,000	-
26	Barut Assistant County Commissioner Office	FAMILY BANK	18000076993	200,000	-
27	Ndarugu Bridge-Kelelwet Secondary School Road	FAMILY BANK	18000076475	-	300
28	Kelelwet Secondary-Barut Road	FAMILY BANK	18000073388	-	1,000,225
29	Soymet Kapkures Road	FAMILY BANK	18000073386	-	150
30	Mwariki Secondary School	FAMILY BANK	18000056661	-	444,478
31	Ingobor Primary School	FAMILY BANK	18000074021	-	1,198,050
				35,090,119	12,650,112

NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-NAKURU TOWN WEST CONSTITUENCY.

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For the year ended June 30, 2019 (Kshs)

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 fr om Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefram e: (Put a date when you expect the issue to be resolved)
1.0	The perimeter walls for Crater secondary school and Moi secondary school which funded with Kshs 3,000,000 and Kshs 2,000,000 respectively were incomplete thus the intended objectives had not been achieved.	The project were allocated additional funding in the financial year 2018/2019 for completion.	NASC	Not resolved	

**NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-NAKURU
TOWN WEST CONSTITUENCY.**

Reports and Financial Statements

For the year ended June 30, 2019 (Kshs)

TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	1,673,193.33	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,062,800.00	
	Use of goods and services	7,693,016.98	
	Transfers to Other Government Units	48,747,166.88	
	Other grants and transfers	74,067,328.07	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		118,420,185.85
	Proceeds from sale of assets		-
	Others receipts		36,000.00
Prior Year Adjustment			-
Receivables			
Payables			
Fund Balance b/f			15,787,319.41
TOTAL		134,243,505.26	134,243,505.26

