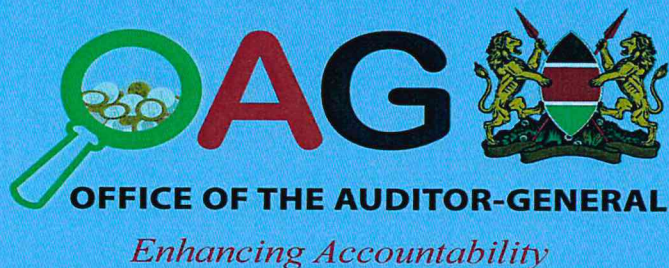



REPUBLIC OF KENYA



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THE AUDITOR-GENERAL

ON

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-NJORO
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)

NJORO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III.STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	8
IV.STATEMENT OF RECEIPTS AND PAYMENTS.....	9
V. STATEMENT OF ASSETS AND LIABILITIES.....	10
VI.STATEMENT OF CASHFLOW	11
VII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINE.....	12
VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	13
IX.SIGNIFICANT ACCOUNTING POLICIES.....	19
X. NOTES TO THE FINANCIAL STATEMENTS.....	23
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	32
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES.....	33
ANNEX 3 – UNUTILIZED FUNDS.....	34
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	35
ANNEX 5 –PMC BANK BALANCES AS AT 30 TH JUNE 2019.....	36
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	39

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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)
NJORO 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 NJORO 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Monicah Matetai
2.	Sub-County Accountant	Beatrice Ndung'u
3.	Chairman NGCDFC	John Njoroge
4.	Member NGCDFC	Rose Kellong

(d) Fiduciary Oversight Arrangements

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

P.O. Box 531
NG-CDF Njoro Building
Adjacent to Njoro DCC office
Njoro, KENYA

(f) NGCDF NJOROConstituency Contacts

Telephone: (254) 0723498440

E-mail: cdfnjoro@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF NJOROConstituency Bankers

1. Equity Bank (Kenya) Limited

Nakuru Westside Mall

A/C No. 1460277706825

P.O Box 75204

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

The Njoro National Government Constituency Development Fund in the 2018-2019 financial year had a total receipt of Kshs.65,379,310 and Kshs.55, 040,876 *remained undisbursed from the board.*Our utilization budget was therefore 64 %. In the exercise of NG-CDF Act 2015, Njoro NG-CDF has concentrated on National projects.

The principle that the committee believes on, is funding all the projects in one phase that is funding the project from the start to completion.

We look forward to better performance in the next financial year 2019/2020



FIG 1.1: CONSTRUCTION OF NAISHI POLICE STATION OFFICES FOR EFFICIENT SERVICE DELIVERY



FIG 1.2 CONSTRUCTION OF SINENDET SECONDARY SCHOOL ADMINISTRATION BLOCK FOR SERVICE DELIVERY IMPROVEMENT.

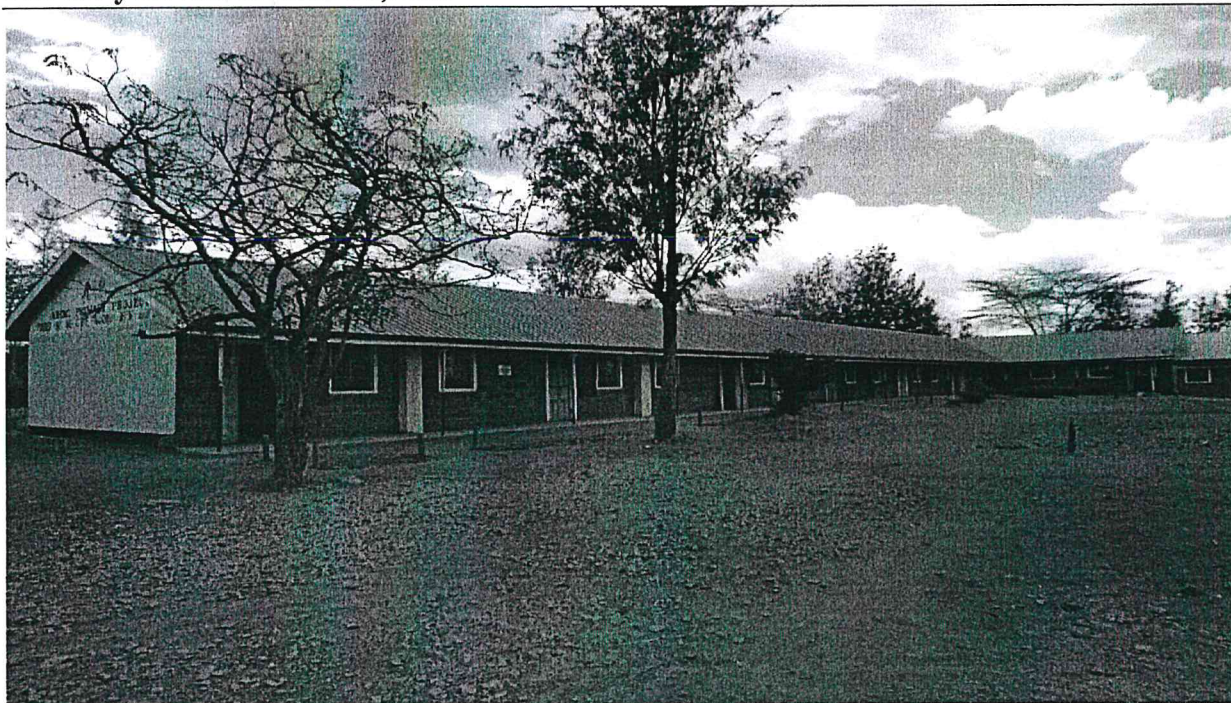


FIG 1.3: RENOVATION OF SIX CLASSROOMS AT NDEMI SECONDARY SCHOOL LEADING TO CONDUCIVE LEARNING ENVIRONMENT FOR THE PUPILS

Sign



CHAIRMAN NGCDF COMMITTEE

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

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF NGCDF-NJORO MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-NJORO 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-NJORO Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-NJORO 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-NJORO 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-NJORO Constituency financial statements were approved and signed by the Accounting Officer on 30TH JUNE 2019.


Fund Account Manager

Name: MONICAH MATETIA


Sub-County Accountant

Name: Beatrice Wanjim Ndung'u
ICPAK Member Number: 24607

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 - NJORO 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 - Njoro Constituency set out on pages 9 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 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 - Njoro 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. Inaccuracy in Statement of Assets and Liabilities

The statement of assets and liabilities reflects net financial position of Kshs.2,775,851. However, total financial assets amount is missing.

Consequently, the accuracy, completeness and validity of the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

2. Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.53,245,972. Included in the bursary-

secondary schools are bursaries amounting to Kshs.121,400, disbursed for twenty-six (26) students whose admission numbers were not provided.

Consequently, the accuracy, completeness and validity of bursaries amount of Kshs.121,400 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 - Njoro Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.167,066,244 and Kshs.106,425,368 respectively, resulting to an under-funding of Kshs.60,640,876 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.167,066,244 and Kshs.103,649,517 respectively, resulting to an under expenditure of Kshs.63,416,727 or 38% of the budget.

The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-compliance with Public Sector Accounting Standards Board Requirements

Review of annual reports and financial statements for the year ended 30 June, 2019 revealed the following errors; page 8, reads the 'entity' instead of NGCDF - Njoro

Constituency and page 22 refers to the financial year ended 30 June, 2018 instead of 30 June, 2019. This is contrary to the template Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

Consequently, the Management is in breach of the law.

2. Non-compliance with Law on Gratuity Payments

Management paid out gratuity amounting to Kshs.868,502. However, evidence was not provided showing that tax was deducted and remitted to Kenya Revenue Authority. This was contrary to Section 3(1) of the Income Tax Act, 2010 requires income tax to be charged for each year of income upon all the income of a person, whether resident or non-resident, which accrued in or was derived from Kenya.

Consequently, the Management is in breach of the law.

3. Irregular Transfer of Funds to Health Institutions

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects transfer to other Government Entities totalling to Kshs.30,035,584. The balance includes an amount of Kshs.4,482,759 that was transferred to health institutions contrary to the provisions of the Fourth Schedule to the Constitution, 2010 which provides that health services is the mandate of the County Government.

Consequently, the Management is in breach of the law.

4. Incomplete Project

During the year, the Management paid an amount of Kshs.4,677,027 towards the supply, installation, testing and commissioning of internet in four (4) wards of Njoro, Lare, Mau Narok and Mauche. The objective being to provide internet services to the local community targeting the youth. However, field inspection on 29 January, 2020 revealed that no installations had been undertaken at Mauche Ward. Further, installations had been undertaken at the Fund offices in Njoro Ward but there was no internet connectivity in the neighbourhood as planned.

Consequently, I am unable to confirm whether the constituents will receive value for money from the expenditure on unavailable internet connectivity.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Risk Management Policy

The Fund does not have a risk management policy in place contrary to the provisions of Section 165(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops - (a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations.

Consequently, the Fund is exposed to the risks.

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


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**NJORO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	65,379,310	143,219,594
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	114,000
TOTAL RECEIPTS		65,379,310	143,333,594
PAYMENTS			
Compensation of employees	4	3,796,166	1,666,705
Use of goods and services	5	8,994,767	8,647,682
Transfers to Other Government entities	6	30,035,584	62,986,613
Other grants and transfers	7	53,245,972	33,662,502
Acquisition of Assets	8	-	3,000,000
Other Payments	9	7,577,027	227,517
TOTAL PAYMENTS		103,649,517	110,191,019
SURPLUS/(DEFICIT)		(38,270,207)	33,142,575

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NJORO Constituency financial statements were approved on 20th JUNE 2019 and signed by:


Fund Account Manager

Name: MONICAH MAITAI


Sub-County Accountant

Name: Beatrice Wanjiru Ndungu

ICPAK Member Number: 24627

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**NJORO 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	2,775,851	41,046,055
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		2,775,851	41,046,055
Current Receivables			
Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		00	00
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0	0
Gratuity	12B	0	0
TOTAL FINANCIAL LIABILITES		0	0
NET FINANCIAL ASSETS		00	00
REPRESENTED BY			
Fund balance b/fwd	13	41,046,055	7,903,480
Surplus/Defict for the year		(38,270,207)	33,142,575
Prior year adjustments	14	2	
NET FINANCIAL POSITION		2,775,851	41,046,055

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NJORO Constituency financial statements were approved on

30th JUNE 2019 and signed by:


Fund Account Manager

Name: MONICKI+ MATETKI


Sub-County Accountant

Name: Beatrice Wanjiru Ndungu

ICPAK Member Number: 24627

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**NJORO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****VI. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	65,379,310	143,219,594
Other Receipts	3	-	114,000
Total receipts		65,379,310	143,333,594
Payments			
Compensation of Employees	4	3,796,166	1,666,705
Use of goods and services	5	8,994,767	8,647,682
Transfers to Other Government entities	6	30,035,584	62,986,613
Other grants and transfers	7	53,245,972	33,662,502
Other Payments	9	7,577,027	227,517
Total payments		103,649,517	107,191,019
Total Receipts Less Total Payments		0	
Adjusted for:			
Outstanding imprest	11	0	0
Retention Payable	12A	0	0
Gratuity Payable	12B	0	0
Prior year adjustments	14	2	0
Net Adjustments		2	0
Net cash flow from operating activities		(38,270,205)	36,142,575
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	0	3,000,000.00
Net cash flows from Investing Activities		-	(3,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(38,270,205)	33,142,575
Cash and cash equivalent at BEGINNING of the year	13	41,046,055	7,903,480
Cash and cash equivalent at END of the year	10A	2,775,851	41,046,055

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

Monica M. Mateka
Fund Account Manager

Name: MONICA MATEKA

Beatrice Wanjiru Ndung'u
Sub-County Accountant

Name: Beatrice Wanjiru Ndung'u
ICPAK Member Number: 24627


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	58,025,368	167,066,244	106,425,368	60,640,876	64
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0
	109,040,876	58,025,368	167,066,244	106,425,368	60,640,876	64
PAYMENTS						
Compensation of Employees	3,177,672	863,832	4,041,504	3,796,166	245,338	94
Use of goods and services	5,545,598	4,472,505	10,018,104	8,994,767	1,023,336	90
Transfers to Other Government Units	43,750,000	27,585,548	71,335,548	30,035,584	41,299,964	42
Other grants and transfers	39,567,605	17,293,185	56,860,790	53,245,972	3,614,818	94
Acquisition of Assets		19,271	19,271	-	19,271	0
Other Payments	7,577,027	100,000	7,677,027	7,577,027	100,000	99
unapproved fund	17,000,000	114,000	17,114,000		17,114,000	
TOTALS	109,040,876	58,025,368	167,066,244	103,649,517	63,416,727	62

a) The Njoro NG-CDF received Ksh. 65,379,310 thus Ksh. 55,040,876 remained undisbursed from the board. The total expenditure during the year was Ksh. 103,649,517 the budget was financed by A.I.E brought forward for financial year 2017/2018, cashbook balance brought forward of Ksh. 41,046,055 and receipts from the board.

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


Fund Account Manager
Name: MONICA MAKENA


Sub-County Accountant
Name: Beatrice Wanjiru Ndungu
ICPAK Member Number: 24627

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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	2018/2019
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
1.0 Administration					
Employees' Salaries	3,177,672		3,177,672	2,932,334	245,338
Goods and Services	1,684,780		1,684,780	1,228,882	455,898
Committee Expenses	1,680,000		1,680,000	1,542,000	138,000
Employees' Salaries		863,832	863,832	863,832	
Goods and Services		103,385	103,385	103,385	
Committee Expenses		4,275,997	4,275,997	4,267,500	8,497
Sale of tenders		114,000	114,000	-	114,000
Sub-Total	6,542,452	5,357,215	11,899,667	10,937,933	961,734
2.0 Monitoring and Evaluation					-
Goods and Services	900,000		900,000	811,000	89,000
Goods and Services					
Committee Expenses	480,817		480,817	253,000	227,817
Committee Expenses		93,084	93,084		93,084
Capacity Building of NG-CDFs/PMCs	800,000		800,000	789,000	11,000
Capacity Building of NG-CDFs/PMCs					

Sub-Total	2,180,817	93,084	2,273,901	1,853,000	420,901
3.0 Emergency					-
Emergency	5,738,993		5,738,993	5,014,770	724,223
Emergencies		2,237,931	2,237,931	2,237,931	
Sub-Total	5,738,993	2,237,931	7,976,924	7,252,701	724,223
4.0 Bursary and Social Security Programme					-
Bursary Secondary Schools	10,000,000		10,000,000	9,550,695	449,305
Bursary Tertiary Schools	21,647,795		21,647,795	21,647,795	-
Bursary Secondary Schools		1,351,419	1,351,419	1,351,419	
Bursary Tertiary Schools		8,247,255	8,247,255	8,247,255	
Bursary Special Schools			-		-
Sub-Total	31,647,795	9,598,674	41,246,469	40,797,164	449,305
5.0 Sports	1,090,409		1,090,409		1,090,409
Sports		1,109,901	1,109,901	1,109,901	-
Sub-Total	1,090,409	1,109,901	2,200,310	1,109,901	1,090,409
6.0 Environment					-
AMANI SECONDARY SCHOOL	218,082		218,082	-	218,082
KIMUGUL PRIMARY SCHOOL	218,082		218,082	-	218,082
TENGECHA PRIMARY SCHOOL	218,082		218,082	-	218,082
GATIMU SECONDARY SCHOOL	218,082		218,082	-	218,082
DAVISON PRIMARY SCHOOL	218,082		218,082	-	218,082
LELECHONIK PRY SCHOOL		50,000	50,000	50,000	-
GATHIMA PRY SCHOOL		50,000	50,000	50,000	-

ANALAT PRY SCHOOL		50,000	50,000	50,000	-
MUTIUME PRY SCHOOL		50,000	50,000	50,000	-
LIKIA SEC SCHOOL		50,000	50,000	50,000	-
MUTARAKWA PRY SCHOOL		50,000	50,000	50,000	-
WENDANI SEC SCHOOL		50,000	50,000	50,000	-
GICHOBO SEC SCHOOL		50,000	50,000	50,000	-
LARE PRY SCHOOL		50,000	50,000	50,000	-
EGERTON PRY SCHOOL		50,000	50,000	50,000	-
KILIMO PRY SCHOOL		50,000	50,000	50,000	-
CHORWET PRY SCHOOL		50,000	50,000	50,000	-
NJORO KWA CHIEF		50,000	50,000	50,000	-
NJORO GIRLS HIGH SCHOOL		50,000	50,000	50,000	-
KERIKO SEC SCHOOL		50,000	50,000	50,000	-
TERET SEC SCHOOL		50,000	50,000	50,000	-
SEGUTTET PRY SCHOOL		50,000	50,000	50,000	-
NJORO BOYS HIGH SCHOOL		50,000	50,000	50,000	-
MUTHIGA PRY SCHOOL		50,000	50,000	50,000	-
TAGITECH PRY SCHOOL		50,000	50,000	50,000	-
SIRONDIT PRY SCHOOL		50,000	50,000	-	50,000
NGINYE PRIMARY SCHOOL		50,000	50,000	-	50,000
ENVIRONMENT		44,718	44,718	-	44,718
Sub-Total	1,090,409	1,144,718	2,235,127	1,000,000	1,235,127
7.0 Primary School Projects					
KIANJOYA PRY SCHOOL		900,000	900,000	900,000	-
KAPKEMBU PRY SCHOOL	1,800,000		1,800,000	1,800,000	-
TACHASIS PRY SCHOOL	1,200,000		1,200,000	1,200,000	-
MUTARAKWA PRY SCHOOL	1,500,000		1,500,000	1,500,000	-
TAGITECH PRY SCHOOL	2,100,000		2,100,000	2,100,000	-

Ewaat pry School	1,100,000		1,100,000	-	1,100,000
Sosiot Primary School	1,300,000		1,300,000	-	1,300,000
DAVISION PRY SCHOOL		1,200,000	1,200,000	1,200,000	-
NDEMI PRY SCHOOL		2,400,000	2,400,000	2,400,000	-
KAPTICH PRY SCHOOL		1,400,000	1,400,000	1,400,000	-
LELECHONIK PRY SCHOOL		1,300,000	1,300,000	1,300,000	-
NJORO TOWNSHIP PRY SCHOOL		1,300,000	1,300,000	1,300,000	-
MUTTUME PRY SCHOOL		1,300,000	1,300,000	1,300,000	-
BONDET PRY SCHOOL		700,000	700,000	700,000	-
MAU NAROK PRIMARY SCHOOL	7,000,000		7,000,000	-	7,000,000
KIANJOYA PRIMARY SCHOOL		100,000	100,000	-	100,000
NJORO CENTRAL PRIMARY SCHOOL		600,000	600,000	-	600,000
NGURIGA PRIMARY SCHOOL		700,000	700,000		700,000
LIKIA PRIMARY SCHOOL		400,000	400,000		400,000
Sub-Total	16,000,000	12,300,000	28,300,000	17,100,000	11,200,000
8.0 Secondary School Projects					-
LUSIRU SEC SCHOOL	250,000		250,000	250,000	-
AMANI SEC SCHOOL	500,000		500,000	500,000	-
BAGARIA SECONDARY SCHOOL	6,900,000		6,900,000	-	6,900,000
TAITA MAUCHE SEC SCHOOL	6,900,000		6,900,000	-	6,900,000
OGIEK NESSUIT SEC SCHOOL	6,900,000		6,900,000	-	6,900,000
NJORO CENTRAL SEC SCHOOL	6,900,000		6,900,000	-	6,900,000
KILO SECONDARY SCHOOL	1,500,000		1,500,000	-	1,500,000
SIRYAT SECONDARY SCHOOL	1,000,000		1,000,000	-	1,000,000
TENGGECHA SECONDARY SCHOOL	1,500,000		1,500,000	-	1,500,000
MILIMANI SECONDARY SCHOOL	1,200,000		1,200,000	1,200,000	-
CHEPTOROI SECONDARY SCHOOL	1,200,000		1,200,000	-	1,200,000
NESSUIT SEC SCHOOL		2,000,000	2,000,000	2,000,000	-

MUTHIGA SEC SCHOOL		402,825	402,825	402,825	-
LIKIA SEC SCHOOL		1,300,000	1,300,000	1,300,000	-
KERIKO SEC SCHOOL		2,000,000	2,000,000	2,000,000	-
TARAKUET SEC SCHOOL		500,000	500,000	-	500,000
BAGARIA SECONDARY SCHOOL		2,000,000	2,000,000	2,000,000	-
BAGARIA SECONDARY SCHOOL		2,000,000	2,000,000	-	2,000,000
TARAKUET SEC SCHOOL		600,000	600,000	-	600,000
Sub-Total	34,750,000	10,802,825	45,552,825	9,652,825	35,900,000
Roads and bridges					
ROADS AND BRIDGES		115,754	115,754	-	115,754
9.0 Tertiary institutions projects					-
10.0 Security Projects					-
MAU NAROK AP CAMP		1,886,206	1,886,206	1,886,206	-
NAISHI POLICE STATION		1,200,000	1,200,000	-	1,200,000
Sub-Total		3,086,206	3,086,206	1,886,206	1,200,000
11.0 Acquisitions of Assets					
CDF VEHICLE					-
CDF VEHICLE					-
12.0 Others					
Strategic Plan		3,000,000	3,000,000	2,900,000	100,000
Innovation Hubs		4,677,027	4,677,027	4,677,027	-
TTI	10,000,000		10,000,000		10,000,000
Sub-Total	10,000,000	7,677,027	17,677,027	7,577,027	10,100,000
CDF VEHICLE					
CDF VEHICLE		19,271	19,271	-	19,271
12.1 Health					
NJORO HEALTH CENTRE		1,100,000	1,100,000	1,100,000	-
GICHOBO DISPENSARY		1,100,000	1,100,000	1,100,000	-
TERET DISPENSARY		1,100,000	1,100,000	1,100,000	-

REVENUES AND FINANCIAL STATEMENTS
For the year ended June 30, 2019

NAISHI GAME		1,182,759	1,182,759	1,182,759	-
SUB-TOTAL		4,482,759	4,482,759	4,482,759	
GRAND TOTAL	109,040,876	58,025,366	167,066,241	103,649,517	63,416,724

(NIB: 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) –NJORO
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-NJORO Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

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) –
NJORO 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 and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

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) –
NJORO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NG-CDF BOARD

Description		2018-2019	2017-2018
		Kshs.	Kshs.
Normal Allocation	A825885		5,500,000
	A892899		37,905,172
	A892610		32,948,275
	A896987		40,405,173
	B005077	11,379,310	
	B030290	10,000,000	
	B005442	12,000,000	
	B006489	8,000,000	
	A724500	11,000,000	
	B047041	13,000,000	
Receipt from other constituency			26,460,974
TOTAL		65,379,310	143,219,594

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	00	00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	114,000
Other Receipts Not Classified Elsewhere (specify)	0	0
Total	0	114,000

4. COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,637,936	1,209,986
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
Employer contribution to NSSF	289,728	125,808
Gratuity – paid	868,502	330,911
Gratuity accrued	0	0
Other personnel payments	0	0
Total	3,796,166	1,666,705

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	6,851,500	5,271,000
Other committee expenses		504,182
Utilities, supplies and services	39,527	450,000
Communication, supplies and services	65,982	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	198,500	1,381,500
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialized materials and services	76,940	0
Office and general supplies and services	235,000	0
Other operating expenses	0	0
Fuel ,oil & lubricants		600,000
	1,200,000	
Routine maintenance – vehicles and other transport equipment	327,320	441,000
Routine maintenance – other assets	0	0
Total	8,994,767	8,647,682.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**NJORO 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 National Government entities	0	0
Transfers to Primary Schools	17,100,000	43,281,440
Transfers to Secondary Schools	8,452,825	19,705,173
Transfers to Tertiary institutions		
Transfers to Health institutions	4,482,759	
TOTAL	30,035,584	62,986,613

7. OTHER GRANTS AND TRANSFERS

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary –Secondary schools	10,226,037	9,194,437
Bursary –Tertiary institutions	29,895,050	5,687,200
Bursary-Special schools	676,077	370,000
Mocks & CAT	0	0
Security projects	3,086,206	17,400,000
Roads projects	0	1,010,865
Sports projects	1,109,901	0
Environment projects	1,000,000.00	0
Emergency Projects (specify)	7,252,701	0
Total	53,245,972	33,662,502

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

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	3,000,000
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 Specialized 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	3,000,000

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,900,000	0
ICT Hub	4,677,027	0
TIVET		0
N.H.I.F (Employers & own)		182,767
Bank charges		44,750
TOTAL	7,577,027	227,517

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
EQUITY BANK (KENYA) LIMITED NAKURU WESTSIDE MALL A/C NO. 1460277706825	2,775,851	41,046,055
KENYA COMMERCIAL BANK (KCB) NJORO A/C NO. 1148982442		
Total	2,775,851	41,046,055
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	00	00
<i>[Provide cash count certificates for each]</i>		

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Total				00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**NJORO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****12A. RETENTION**

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
Total	00	00

12B. STAFF GRATUTTY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
Total	00	00

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs.	Kshs.
	(1/7/2018)	(1/7/2017)
Bank accounts	41,046,055	7,903,480
Cash in hand	0	0
Imprest	0	0
	0	0
Total	41,046,055	7,903,480

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts (unpaid reversed cheques)	2	0
Cash in hand	0	0
Imprest	0	0
	0	0
Total	2	00



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

Reports and Financial Statements

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	0	0
Supply of services	0	0
Total	00	00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018-2019	2017-2018
	Kshs	Kshs
NG-CDFC Staff (Gratuity)	0	0
	00	00

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	245,338	1,665,295
Use of goods and services	1,023,334	1,601,539
Amounts due to other Government entities (see attached list)	43,899,964.00	3,346,551
Amounts due to other grants and other transfers (see attached list)	2,414,818	34,223,066
Acquisition of assets	19,271	0
Others (<i>specify</i>)	10,114,000.00	209,604
	57,816,725	41,046,055

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

NJORO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	7,403,900.00	315,852
TOTAL	7,403,900.00	315,852

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

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					

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

ANNEX 3 –UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		245,338.40	1,665,295.00	
Use of goods & services		1,023,333.64	1,601,538.53	
Amounts due to other Government entities		43,899,964.00	3,346,551.00	
Sub-Total		45,168,636.04	6,613,384.00	
Amounts due to other grants and other transfers				
Amounts due to other grants and other transfers		2,414,817.49	34,223,066.42	
Sub-Total		2,414,817.49	34,223,066.42	
Acquisition of assets				
Motor vehicle		19,270.70		
Others (specify)				
Strategic Plan		99,999.80		
Unapproved amount(sale of tender)		114,000	114,000.00	
UNAPPROVED TTI		10,000,000.00		
NHIF			95,604.25	
Sub-Total		10,233,270.50		
Grand Total		57,816,724.03	41,046,055.20	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Costb/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	17,500,000.00	0	0	17,500,000.00
Transport equipment	4,981,000.00	0	0	4,981,000.00
Office equipment, furniture and fittings	987,500.00	0	0	987,500.00
ICT Equipment, Software and Other ICT Assets	477,500.00	0	0	477,500.00
Other Machinery and Equipment	1,293,000.00	0	0	1,293,000.00
Heritage and cultural assets		0	0	
Intangible assets		0	0	
Total	25,239,000.00	0	0	25,239,000.00

NATIONAL GOVERNMENT ENTITY - NJORO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

NO	PROJECT MANAGEMENT COMMITTEE	BANK	ACCOUNT NO	BANK BALANCE 2018/19
1	Njoro Township Prim. Sch.	Kcb	1213673364	4,212.00
2	Siryat Pry School	Kcb	1151129062	83,104
3	Messipei Pry School	Kcb	1160117799	1,146
4	Mutiume Pry School	Kcb	1157951090	273
5	Utalii Pry School	Kcb	1161420762	1,845
6	Naishi Pry School	Kcb	1161908668	5,534
7	MajiMingi Pry School	Kcb	1229066012	348
8	Cheptoroi Pry School	Kcb	1157862675	90,610.00
9	Mosop Sec School	Kcb	1150757892	2,528
10	Sigaon Pry School	Kcb	1169620957	68,914
11	Mutirima Pry School	Kcb	1233470485	1,276
12	Ndemi Pry School	Kcb	1169614272	716
13	Mwigito Pry School	Kcb	1207360775	993
14	Njoro Constituency Emergency	Kcb	1238983723	780
15	Likia Pry School	Kcb	1233340271	14,694
16	Mau Narok Health Centre	Kcb	1153655616	130
17	Davison Pry School	Kcb	1230923810	595
18	Kaptich Pry School	Kcb	1162857544	1,345
19	Lelechonik Pry School	Kcb	1240288255	63,035
20	Bondet Pry School	Kcb	1233362976	224
21	Kianjoya Pry School	Kcb	1177851822	2,914
22	Kapkembu Pry School	Kcb	1259905586	1,800,075
23	Tachasis Pry School	Kcb	1151247995	7,553
24	Mutarakwa Pry School	Kcb	1159988145	50,070
25	Tagitech Pry School	Kcb	1169851983	50,708
26	Nessuit Sec School	Kcb	1169623573	946
27	Muthiga Sec School	Kcb	1169609961	224.00
28	Likia Sec School	Kcb	1152780913	54,912
29	Keriko Sec School	Kcb	1177800160	4,168
30	Bagaria Sec School	Kcb	1162947128	10,738
31	Lusiru Sec School	Kcb	1213561884	946
32	Amani Sec School	Kcb	1233339044	581
33	Gathima Pry School	Kcb	1159027811	51,899
34	Analat Pry School	Kcb	1241138818	50,000
35	Wendani Sec School	Kcb	1162751916	61,160

NATIONAL GOVERNMENT ENTITY - NJORO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

6	Gichobo Sec School	Kcb	1162947128	16,738
7	Lare Pry School	Kcb	11609307559	51,924
38	Egerton Pry School	Kcb	1252688792	50,000
39	Chorwet Pry School	Kcb	1150732938	55,850
40	NjoroKwa Chief	Kcb	1240394985	2,495
41	Njoro Girls High School	Kcb	1172821372	50,565
42	Keriko Sec School	Kcb	1177800160	4,168
43	Teret Sec School	Kcb	1205532595	50,330
44	Segutiet Pry School	Kcb	1243373792	50,000
45	Muthiga Pry School	Kcb	1169609775	51,351
46	NjoroConst.MngtComm	Kcb	1241198462	2,150
47	Njoro Health Cntr	Kcb	1253099286	1,099,395
48	Gichobo Dispensary	Kcb	1150742917	1,115,293
49	Teret Dispensary	Kcb	1150742820	1,125,290
50	Naishi Game	Kcb	1259707962	1,182,399
51	Mau NarokAp Camp	Kcb	1239890532	3,271
52	Naishi Police Station	Equity	1460278890630	3,485
				7,403,900

NATIONAL GOVERNMENT ENTITY - NJORO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. in the External audit report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Nil	Nil	Nil	Nil	Nil



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