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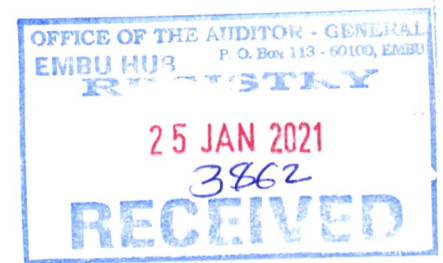
REPORT

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BUURI
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Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Lucy Ndong'o
2.	Sub-County Accountant	James Maina
3.	Chairman NGCDFC	Charles Kiara
4.	Member NGCDFC	Mary Gaceri

(d) Fiduciary Oversight Arrangements

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

P.O. Box 130
DCC's Building
Meru Nanyuki Highway
Timau, Meru

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(f) NGCDF BUURI Constituency Contacts

Telephone: (254) 722861117
E-mail: cdfbuuri@ngcdf.go.ke
Website: www.buuricdf.go.ke

(g) NGCDF BUURI Constituency Bankers

1. Equity Bank
Meru Branch
A/C No. 0140261996107
P. O Box 60000
Meru, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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II. FORWARD BY THE CHAIRMAN NGCDF

Buuri constituency is a vast constituency and for the last few years we have had low performance in education. The main challenges being classrooms, toilets, desks, water and revision books in most of the primary and secondary schools.

During this financial year, we managed to construct and complete sixty one classrooms and also complete three administration blocks and three laboratories in various primary and secondary schools. Revision books were also distributed for candidates in all secondary schools in the constituency. We also completed two chiefs offices and a police post is half way complete. Here are samples of projects done during the financial year 2019/2020.

Fig. 1.1



DEB Ontulili Primary School construction of 4 classrooms FY 2019/2020

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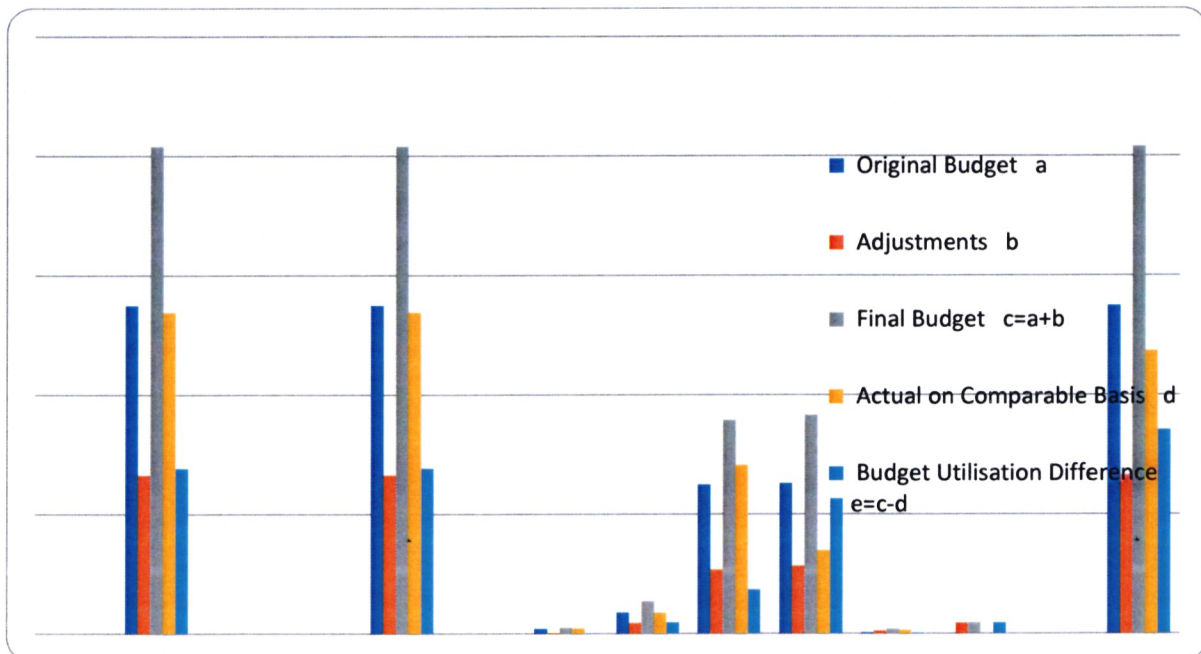
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Fig 1.2



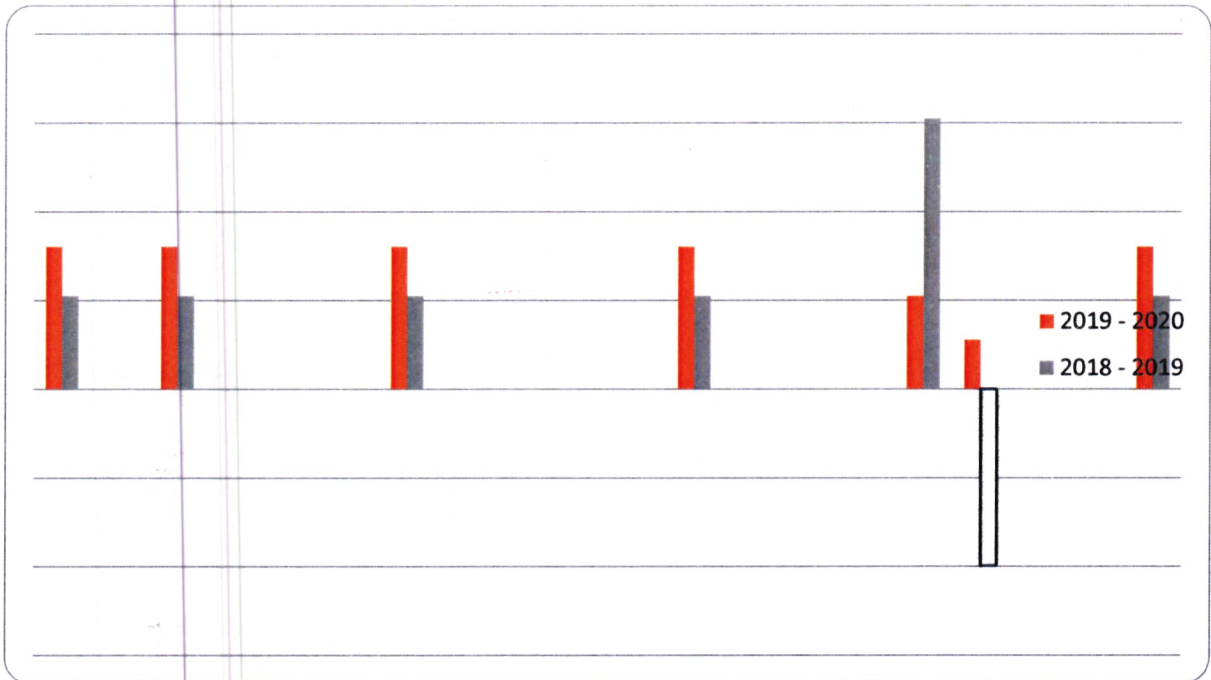
Murangine Primary School Construction of Administration Block done in FY 2019/2020

SUMMARY OF APPROPRIATION DURING THE FINANCIAL YEAR 2019/2020



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**SUMMARY OF ASSETS AND LIABILITIES DURING THE FINANCIAL YEAR
2019/2020**



Implementation challenges

There were heavy rains during the FY 2019/2020 which delayed the implementation of some of the projects. Delays were also experienced during disbursement of bursaries owing to Covid issues.

Despite the fact that that the financial year 2019/2020 has had a fair share of challenges, the constituency also managed to absorb a fair share of what was disbursed.

Sign. 

NGCDFC CHAIRMAN
 Name: Charles Kiara

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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
PREDETERMINED OBJECTIVES**

Introduction

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

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

In underscoring the above, the key development objectives of NGCDFC-Buuri Constituency's 2018-2023 plan included but not limited to;

Strategic Area One: Education

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

Initiative: Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.

Strategic Area Two: Water and Environment

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

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

Strategic Area Three: Security

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

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

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

Initiative: Develop and empower youth and special groups through sports.

Progress on attainment of Strategic development objectives

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

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Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 427 to 504 Number of laboratories increased from 9 to 17 Number of dormitories increased from 10 to 18 Number of administration blocks increased from 6 to 15
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of boreholes increased from 6 to 10 Number of sanitation facilities increased from 20 to 42
Constituency Program	Objective	Outcome	Indicator	Performance
		facilities Provide tree seedlings to schools to improve the forest cover	planted	Number of water tanks in schools from 50 to 100
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of chiefs' offices increased from 7 to 12 Number of assistant chiefs' offices increased from 2 to 8 Number of police lines increased from 2 to 5
Sports	Empower and develop youth and special groups.	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 10 to 30

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**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

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

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainable strategy and profile

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

Model	Definition	Relevance to sustainable strategy
Vision	To become united and economically progressive, community empowering the constituents, improving quality of life where all resources and opportunities are well utilized.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place.
Mission	To create and improve institutions and structures to achieve the shared objectives by incorporating all stakeholders towards a common goal.	This communicates what the office does to attain sustainable developments.
Core Values	Transparency and accountability, integrity, commitment, teamwork, handwork and professionalism.	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives.

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

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2. Environment performance

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of NG-CDF Buuri initiatives.

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement NG-CDF Buuri commits to:

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

Our Environmental Action Plan

Buuri NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none">• Promote environmental awareness by sensitizing the Buuri NG-CDFC, NG-CDFC staff and PMCs on good conservation practices• To encourage, through regular communication to Buuri NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none">• To maximize use of available technologies to remove the need to use paper• To encourage our clients to engage with us using electronic means where possible• To maximize on rain water harvesting• To invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	<ul style="list-style-type: none">• We have constructed culverts to prevent soil erosion• To encourage tree planting in the constituency to improve the forest cover.• To promote purchase and installation of gutters and water tanks for schools.

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Pollution Control and Waste Management	<ul style="list-style-type: none">• To ensure segregation of waste• To ensure proper human waste disposal through construction of pit latrines.
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3. Employee Welfare

Terms and conditions of service

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

Categories of Employment

NG-CDFC Buuri offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system.

Recruitment Procedure

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

The Advertisement contains the following:

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

Appointment of a selection and Interview subcommittee

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

Interviews

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

Offer of Appointment

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

Letters of Appointment

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

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of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

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

Promotions

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

Health Safety and well being

This provides guidelines on the health, safety and well-being of the office staff

Guidelines to General Safety

The office has to maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis.

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HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service.

It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive. HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities.

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities.

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization. The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual.

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4. Market Place Practices

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

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

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors.

b) Responsible Supply chain and supplier relations

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

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

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

d) Product stewardship

In order to safeguard consumer rights and interests, Buuri NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure.

The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. Community Engagements

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

Public Awareness and Sensitisation Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

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

- Through Kenya Pipeline Corporation distributed 4,000 bottles of 250mls sanitizers to the community free of charge.
- The office purchased 80 hand wash pots and basins that were distributed to the Government offices within the constituency.

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

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF-BUURI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-BUURI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-BUURI 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.

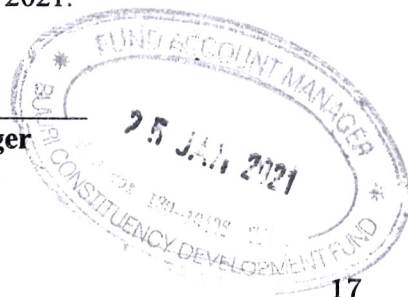
The Accounting Officer in charge of the NGCDF-BUURI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-BUURI Constituency financial statements were approved and signed by the Accounting Officer on 25th January 2021.



Fund Account Manager
Name: Lucy Ndong'o

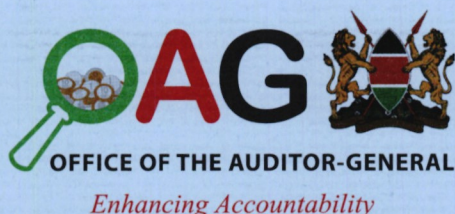




Sub-County Accountant
Name: James Maina
ICPAK Member Number: 20534

REPUBLIC OF KENYA

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Buuri Constituency set out on pages 19 to 58, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements 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 2010 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 - Buuri Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

Note 10A to the financial statements reflects Kshs. 16,066,578 in respect to cash and cash equivalents balance held in one bank account. However, the following anomalies were noted;

- (i) The respective bank reconciliation statement reflects unrepresented cheques totalling to Kshs. 2,071,715 which includes thirty-two (32) stale cheques totalling to Kshs. 892,699 and which had not been replaced or reversed in the cash book as at

31 October, 2020 thereby understating the cash and cash equivalents balance by the same amount.

- (ii) Further, the bank reconciliation statement reflects Kshs.28,211 in respect to payments in the bank statements not entered in the cashbooks and therefore overstating the cash and cash equivalents by the same amount.

In view of the above, the validity and accuracy of the cash and cash equivalents balance of Kshs.16,066,578 as at 30 June, 2020 could not be ascertained.

2.0 Use of Goods and Services

2.1 Domestic Travel and Subsistence

Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.487,900 in respect to domestic travel and subsistence which further includes Kshs.150,600 spent in respect to subsistence allowances paid to Fund's officers for undertaking various activities for the constituency.

However, the respective supporting documents including programmes of activities, imprest warrants, work/bus tickets and back to office reports were not provided for audit review. This is contrary to Section 104(1) of Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the propriety, legality and value for money for the subsistence allowances amounting to Kshs.150,600 for the year ended 30 June, 2020 could not be ascertained.

2.2 Other Committee Expenses and Committee Allowance

Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.2,647,500 and Kshs.1,292,000 in respect to other committee expenses and committee allowances respectively both totalling to Kshs.3,939,500.

However, included in the Kshs.3,939,500 is Kshs.2,681,500 which was not supported by necessary documentation including programmes of activities, approval of rates paid to non-public officers, minutes, projects visited, mode of transport and back to office reports. This is contrary to Section 104(1) of Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the propriety, legality and value for money for the Kshs.2,681,500 expenditures for the year ended 30 June, 2020 could not be ascertained.

2.3 Insurance Costs

Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services for the year ended 30 June, 2020 which includes Kshs.215,000 paid to a firm in respect to insurance for the Fund's vehicle registration number GK B954H. However, no evidence to show that the firm was prequalified by the Fund was provided for audit review. This is contrary to Section 95(3) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified.

In view of the above, the propriety of the Kshs.215,000 expenditure for the year ended 30 June, 2020 could not be confirmed.

2.3 Office and General Supplies

Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.2,355,469 in respect to office and general supplies and services which further includes Kshs.585,406 paid for various office supplies and operations. However, supporting documents including requisitions, minutes of tender opening and evaluation were not provided for audit review.

In the circumstances, the propriety of the Kshs.585,406 expenditure for the year ended 30 June, 2020 could not be ascertained.

2.4 Fuel, Oils and Lubricants

Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.400,000 paid to a supplier for supply of fuel, oils and lubricants.

However, supporting documents including; requisitions, framework agreement and bid evaluation reports/minutes were not provided for audit review. This is contrary to Section 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the propriety of the Kshs.400,000 expenditure on fuel, oils and lubricants for the year ended 30 June, 2020 could not be ascertained.

3.0 Other Grants and Other Payments

3.1 Unaccounted for Bursaries

Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.6,589,500, Kshs.7,775,500 and Kshs.81,000 in respect to bursaries disbursed to secondary schools, tertiary institutions and special schools respectively all totalling to Kshs.14,446,000. However, out of the Kshs.14,446,000 bursaries disbursed during the year, only Kshs.8,577,000 or 59% were

acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.5,869,000 or 41% unacknowledged.

In the circumstances, it has not been possible to ascertain whether the bursaries totalling to Kshs.5,869,000 for the year ended 30 June, 2020 benefited the intended beneficiaries and whether the funds were expended as appropriated for.

3.2 Motor Riding Course

Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.7,775,500 expenditure in respect to bursary - tertiary which further includes Kshs.4,000,000 spent on motorcycle riding course for one thousand three hundred and forty-four (1,344) rider students.

However, no evidence was provided for audit review to show that the said Institution had been pre-qualified contrary to Section 95(3) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified. Further, supporting documents including wards' vetting committee minutes were not provided for audit review.

In the circumstances, the propriety, legality and value for money for the Kshs.4,000,000 expenditure for the year ended 30 June, 2020 could not be ascertained.

3.3 Water Tanks to Schools

Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.2,602,390 expenditure incurred on environment which further includes Kshs.1,105,000 in respect to thirteen (13) water tanks procured, supplied and delivered for use by various primary and secondary schools in Buuri Constituency. However, there was no evidence provided for audit review to confirm that the tanks were inspected before acceptance contrary to Section 48(3)(b) of the Public Procurement and Assets Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of goods, works or services inspect and review the goods, works or services in order to ensure compliance with the term and specifications of the contract. Further, audit verifications done in the month of November 2020 revealed that although the tanks were delivered to schools and fully paid for, the same had not been put to use.

In the circumstances, the value for money of the Kshs.1,105,000 expenditure for the year ended 30 June, 2020 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.203,916,614 and Kshs.134,548,890 respectively resulting to an under-funding of Kshs.69,367,724 or 34% of the budget. Similarly, the Fund spent Kshs.118,482,311 against an approved budget of Kshs.203,916,614 resulting to an under-expenditure of Kshs.85,434,303 or 41% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Buuri Constituency.

Further, the Kshs.85,434,303 under expenditure includes Kshs.16,066,578 bank balance. Although these funds were disbursed by the Board during the year under review, the same remained unspent as at 30 June, 2020. These funds could have been disbursed to priority projects that would have improved delivery of goods and services to the residents of Buuri Constituency.

There is need, therefore, for the Constituency Development Fund Management to review its budget making process with a view to formulating a realistic budget that would be actualized for better service delivery to the citizens of Buuri Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis on 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

1.0 Pagination of Financial Statements

The Fund's financial statements includes a table of content which covers two pages. However, one page of the table of contents is not paginated. In addition, pages 22 to 24, to the financial statements are not clear since part of the said pages are not visible.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the recommended Public Sector Accounting Standards Board (PSASB) reporting format.

2.0 Other Grants and Other Payments

2.1 Mocks and Continuous Assessment Tests (CATs)

Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.1,906,799 in respect to mocks and CATs relating to revision textbook procured, supplied and delivered to various schools within Buuri Constituency. The books were procured through request for quotation method. However, no register of suppliers was provided for audit review contrary to Section 106(2)(a) of the Public Procurement and Assets Disposal Act, 2015 which states that the Accounting Officer of a procuring entity shall give the request for quotations to such persons as are registered by the procuring entity.

In view of the above, the Fund Management is in breach of the law.

2.2 Project Management Implementation

Review of the project implementation status report compiled by the Fund revealed that out of one hundred forty-seven (147) projects budgeted during the financial year under review worth Kshs.187,671,464, a total of eighty-four (84) projects had been completed at a cost of Kshs.60,166,349. Out of the remaining projects, twenty-six (26) projects budgeted to cost Kshs.92,927,948 were on going while thirty-seven (37) projects with a cost budget of Kshs.34,577,167 had not been started at the end of financial year under review.

Consequently, due to delay in project implementation, the residents of Buuri Constituency may not have received the planned benefits from implementation of the Projects.

2.3 Emergency Projects

Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.9,220,000 incurred on emergency projects.

However, there was no report provided for audit review on utilization of emergency funds by Fund management sent to the National Government Constituencies Development Fund Board (NGCDFB) as required by Section 20 (2) of the National Government Constituencies Development Fund Regulations, 2016 which stipulates that utilization of the emergency reserve shall be reported to the Board within thirty (30) days of the occurrence of the emergency.

In the circumstances, the Fund 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 so as to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gatlungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BUURI CONSTITUENCY

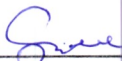
Reports and Financial Statements

For the year ended June 30, 2020


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

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	124,040,876	114,622,414
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		124,040,876	114,622,414
PAYMENTS			
Compensation of employees	4	2,325,601	2,182,638
Use of goods and services	5	8,853,855	6,529,029
Transfers to Other Government Units	6	70,800,000	67,450,000
Other grants and transfers	7	33,957,006	44,975,202
Acquisition of Assets	8	2,545,849	9,915,199
Other Payments	9	-	3,500,000
TOTAL PAYMENTS		118,482,312	134,552,068
SURPLUS/DEFICIT		5,558,564	(19,929,654)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 25th January 2021 and signed by:


Fund Account Manager
Name: Lucy Ndong'o




National Sub-County Accountant
Name: James Maina
Member Number: 20534

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BUURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020.

	Kshs	Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents	2019 - 2020	2018 - 2019
Bank Balances (as per the cash book)	16,066,578	10,508,014
Cash Balances (cash at hand)	-	-
Total Cash and Cash Equivalents	16,066,578	10,508,014
Current Receivables-Outstanding Imprests	-	-
TOTAL FINANCIAL ASSETS	16,066,578	10,508,014
FINANCIAL LIABILITIES		
Accounts Payable-Retention		
Gratuity	-	-
NET FINANCIAL ASSETS	16,066,578	10,508,014
REPRESENTED BY		
Fund balance b/fwd 1st July...	10,508,014	30,437,668
Surplus/Deficit for the year	5,558,564	(19,929,654)
Prior year adjustments		-
NET FINANCIAL POSITION	16,066,578	10,508,014

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 25th January 2021 and signed by:


Fund Account Manager

Name: Lucy Ndong'o




National Sub-County Accountant

Name: James Maina

ICPAK Member Number: 20534

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BUURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	124,040,876	114,622,414
Other Receipts	3	-	-
		124,040,876	114,622,414
Payments for operating expenses			
Compensation of Employees	4	2,325,601	2,182,638
Use of goods and services	5	8,853,855	6,529,029
Transfers to Other Government Units	6	70,800,000	67,450,000
Other grants and transfers	7	33,957,006	44,975,202
Other Payments	9	-	3,500,000
Total payments		115,936,462	124,636,869
Total Receipts Less Total Payments		8,104,413	(10,014,455)
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		8,104,413	(10,014,455)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(2,545,849)	(9,915,199)
Net cash flows from Investing Activities		(2,545,849)	(9,915,199)
NET INCREASE IN CASH AND CASH EQUIVALENT		5,558,564	(19,929,654)
Cash and cash equivalent at BEGINNING of the year	13	10,508,014	30,437,668
Cash and cash equivalent at END of the year		16,066,578	10,508,014

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 25th January 2021 and signed by:

Fund Account Manager

Name: Lucy Ndong'o



National Sub-County Accountant

Name: James Maina

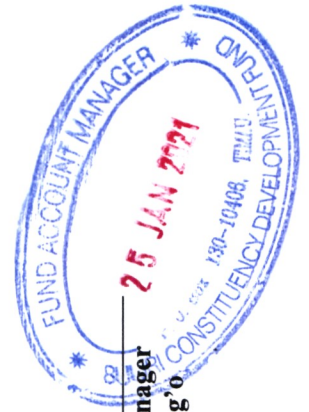
ICPAK Member Number: 20534

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	138,367,724	65,548,889	203,916,614	134,548,890	69,367,724	66%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	138,367,724	65,548,889	203,916,614	134,548,890	69,367,724	66%
PAYMENTS						
Compensation of Employees	2,160,000	461,164	2,621,164	2,325,601	295,563	89%
Use of goods and services	9,005,253	4,618,733	13,623,986	8,853,855	4,770,131	65%
Transfers to Other Government Units	51,673,651	37,750,000	89,423,651	70,800,000	18,623,651	79%
Other grants and transfers	72,912,471	17,740,815	90,653,287	33,957,006	56,696,281	37%
Acquisition of Assets	2,616,349	301,150	2,917,499	2,545,849	371,650	87%
ICT Hub	-	4,677,027	4,677,027	-	4,677,027	0%
TOTAL	138,367,724	65,548,889	203,916,614	118,482,311	85,434,303	58%
Surplus/Deficit	-	-	-	16,066,579	(16,066,579)	

The underutilization of funds is due to delay in disbursement.
 The ICT hub project has not yet been implemented owing to the fact that there are no public facilities to do the installation.
 The NGCDF-BUURI Constituency financial statements were approved on 25th January 2021 and signed by:



Lucy
Fund Account Manager
Name: Lucy Ndong'o

James Maina
Sub-County Accountant
Name: James Maina
ICPAK Member Number: 20534

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	138,367,724	65,548,889	203,916,614	134,548,890	69,367,724	66%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	138,367,724	65,548,889	203,916,614	134,548,890	69,367,724	66%
PAYMENTS						
Compensation of Employees	2,160,000	461,164	2,621,164	2,325,601	295,563	89%
Use of goods and services	9,005,253	4,618,733	13,623,986	8,853,855	4,770,131	65%
Transfers to Other Government Units	51,673,651	37,750,000	89,423,651	70,800,000	18,623,651	79%
Other grants and transfers	72,912,471	17,740,815	90,653,287	33,957,006	56,696,281	37%
Acquisition of Assets	2,616,349	301,150	2,917,499	2,545,849	371,650	87%
ICT Hub	-	4,677,027	4,677,027	-	4,677,027	0%
TOTAL	138,367,724	65,548,889	203,916,614	118,482,311	85,434,303	58%
Surplus/Deficit	-	-	-	16,066,579	(16,066,579)	

The underutilization of funds is due to delay in disbursement.

The ICT hub project has not yet been implemented owing to the fact that there are no public facilities to do the installation.
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) BUURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

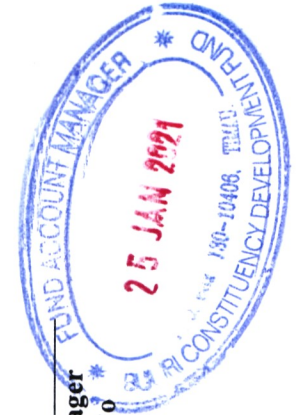
XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS						
Transfers from NG-CDF Board	11,165,253	5,079,897	16,245,150	11,179,456	5,065,694	69%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	11,165,253	5,079,897	16,245,150	11,179,456	5,065,694	69%
PAYMENTS						
Compensation of Employees	2,160,000	461,164	2,621,164	2,325,601	295,563	89%
Use of goods and services	9,005,253	4,618,733	13,623,986	8,853,855	4,770,131	65%
TOTAL	11,165,253	5,079,897	16,245,150	11,179,456	5,065,694	69%
Surplus/Deficit	-	-	-	-	-	-

The NGCDF-BUURI Constituency financial statements were approved on 25th January 2021 and signed by:


Fund Account Manager
 Name: Lucy Ndong'o


Sub-County Accountant
 Name: James Maina
 ICPAK Member Number: 20534



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

Reports and Financial Statements

For the year ended June 30, 2020

**XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE
YEAR ENDED 30 JUNE 2020.**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,160,000	1,988,095	4,148,095	2,325,601	1,822,494
1.2 Committee allowances	2,400,169	1,193,943	3,594,112	3,939,500	(345,388)
1.3 Use of goods and services	2,700,000	795,113	3,495,113	4,914,355	(1,419,242)
Sub Total	7,260,169	3,977,151	11,237,320	11,179,456	57,864
2.0 Monitoring and evaluation					
2.1 Capacity building	2,400,000	97,282	2,497,282	1,048,500	1,448,782
2.2 Committee allowances	950,000	144,652	1,094,652	1,001,259	93,393
2.3 Use of goods and services	555,084	1,115,392	1,670,476	650,240	1,020,236
Sub Total	3,905,084	1,357,326	5,262,410	2,699,999	2,562,411
3.0 Emergency	6,198,241	6,282,317	12,480,558		12,480,560
3.1 Primary Schools					
3.11 Kiirua Primary	-	-	-	600,000	(600,000)
3.12 Mburugiti Primary	-	-	-	500,000	(500,000)
3.13 Mitoone Primary	-	-	-	600,000	(600,000)
3.14 Murinya Primary	-	-	-	500,000	(500,000)
3.15 DEBNgusishi Primary	-	-	-	600,000	(600,000)
3.16 DEBKangaita Primary	-	-	-	250,000	(250,000)
3.17 DEBKiranga Primary	-	-	-	600,000	(600,000)
3.18 Karanene Primary	-	-	-	600,000	(600,000)
3.19 Michaka Primary	-	-	-	600,000	(600,000)
3.20 Karanene Primary	-	-	-	800,000	(800,000)
3.21 DEBOntulili Primary	-	-	-	400,000	(400,000)
3.22 DEBKiranga Primary	-	-	-	500,000	(500,000)
3.23 MCKMichogomone Primary	-	-	-	500,000	(500,000)
3.24 DEBNchoroiboro Primary	-	-	-	400,000	(400,000)
	-	-	-		-
3.2 Secondary schools					
3.21 Subuiga Day Secondary	-	-	-	600,000	(600,000)
3.22 Ngarendare Secondary	-	-	-	120,000	(120,000)
3.23 Mugae Secondary	-	-	-	100,000	(100,000)
3.24 Angaine Day Secondary	-	-	-	120,000	(120,000)
3.25 Maritati Day Secondary	-	-	-	150,000	(150,000)
3.26 Timau Secondary	-	-	-	180,000	(180,000)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

BUURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

3.27 Ntirimiti Secondary	-	-	-	150,000	(150,000)
3.28 Marinya a ruibi secondary	-	-	-	150,000	(150,000)
3.29 Buuri high school	-	-	-	200,000	(200,000)
Sub Total	6,198,241	6,282,317	12,480,558	9,220,000	3,260,560
4.0 Bursary and Social Security					
4.1 Secondary Schools	16,447,450	6,486,219	22,933,669	6,589,500	16,344,169
4.2 Tertiary Institutions	14,100,000	600,000	14,700,000	7,775,500	6,924,500
4.3 Universities	1,000,000	(1,000,000)	-	-	-
4.4 Special Schools	300,000	500,000	800,000	81,000	719,000
Sub Total	31,847,450	6,586,219	38,433,669	14,446,000	23,987,669
5.0 Sports					
5.1 Buuri Sports Programme	2,603,390	2,180,818	4,784,208	4,031,818	752,390
Sub Total	2,603,390	2,180,818	4,784,208	4,031,818	752,390
6.0 Environment					
6.1 Buuri Environment Programme	2,603,390	49,182	2,652,572	2,602,390	50,182
Sub Total	2,603,390	49,182	2,652,572	2,602,390	50,182
7.0 Primary Schools Projects					
7.1 Karanene Primary School	1,000,000	550,000	1,550,000	1,000,000	550,000
7.2 Kithuene Primary School	700,000	-	700,000	700,000	-
7.3 AIPCA Murangine Primary School	500,000	-	500,000	-	500,000
7.4 CCM Angaine Primary School	500,000	700,000	1,200,000	500,000	700,000
7.5 CCM Kirimara Primary School	1,000,000	-	1,000,000	1,000,000	-
7.6 CCM Mbuju Primary School	1,800,000	-	1,800,000	-	1,800,000
7.7 CCM Ndurumuru Primary School	500,000	100,000	600,000	100,000	500,000
7.8 CCM Ntirimiti Primary School	500,000	-	500,000	-	500,000
7.9 CCM Ntumburi Primary School	-	700,000	700,000	700,000	-
7.10 CCM Ontulili Primary School	1,600,000	600,000	2,200,000	2,200,000	-
7.11 DEBKangaita Primary School	700,000	-	700,000	-	700,000
7.12 DEBKiambogo Primary School	1,700,000	-	1,700,000	1,000,000	700,000
7.13 DEBKiranga Primary School	300,000	2,000,000	2,300,000	2,000,000	300,000
7.14 DEBKithithina Primary School	1,650,000	-	1,650,000	1,650,000	-
7.15 DEBMadaraka Primary School	800,000	1,100,000	1,900,000	1,300,000	600,000
7.16 DEBMutethia Primary School	700,000	-	700,000	700,000	-
7.17 DEBNchoroiboro Primary School	-	2,100,000	2,100,000	2,100,000	-

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

Reports and Financial Statements

For the year ended June 30, 2020

7.18 DEBNdemu Primary School	1,000,000	-	1,000,000	-	1,000,000
7.19 DEBNgusishi Primary School	600,000	2,200,000	2,800,000	2,200,000	600,000
7.20 DEBNkandone Primary School	1,600,000	100,000	1,700,000	1,700,000	-
7.21 DEBOntulili Primary School	800,000	2,200,000	3,000,000	3,000,000	-
7.22 Gakando Primary School	500,000	-	500,000	200,000	300,000
7.23 Gundua Primary School	-	100,000	100,000	100,000	-
7.24 Kairune Primary School	500,000	-	500,000	500,000	-
7.25 Kaithe Primary School	-	500,000	500,000	-	500,000
7.26 Kamuketha Primary School	200,000	-	200,000	200,000	-
7.27 Kanthungu Primary School	600,000	100,000	700,000	700,000	-
7.28 Kanyunga Primary School	-	600,000	600,000	600,000	-
7.29 Karimba Primary School	-	650,000	650,000	650,000	-
7.30 KauruNkuriga Primary School	-	750,000	750,000	750,000	-
7.31 Kianda Primary School	100,000	-	100,000	-	100,000
7.32 Kibirichia Primary School	1,500,000	-	1,500,000	500,000	1,000,000
7.33 Kiborione Primary School	-	100,000	100,000	100,000	-
7.34 CCMKimbo Primary School	1,200,000	-	1,200,000	1,000,000	200,000
7.35 Kinyenjere Primary School	600,000	-	600,000	600,000	-
7.37 Kiringo Primary School	-	100,000	100,000	100,000	-
7.38 Kironya Primary School	1,500,000	650,000	2,150,000	1,500,000	650,000
7.39 Loire Primary School	800,000	-	800,000	800,000	-
7.40 Marere Primary School	-	600,000	600,000	600,000	-
7.41 Marinya A Ruibi Primary School	450,000	650,000	1,100,000	650,000	450,000
7.42 Marurui Primary School	1,000,000	1,700,000	2,700,000	2,200,000	500,000
7.43 Kieni Kia Ndege Primary School	-	-	-	-	-
7.44 Marurui Primary School	850,000	-	850,000	850,000	-
7.45 Mburugiti Primary School	500,000	-	500,000	500,000	-
7.46 MCKKamiti Primary School	400,000	-	400,000	400,000	-
7.47 MCKKanyunga Primary School	1,000,000	-	1,000,000	-	1,000,000
7.48 Michaka Primary School	500,000	750,000	1,250,000	1,250,000	-
7.49 Michogomone Primary School	-	600,000	600,000	600,000	-
7.50 Mitoone Primary School	400,000	-	400,000	100,000	300,000
7.51 Miugune Primary School	500,000	-	500,000	500,000	-
7.52 Mugae Primary School	-	100,000	100,000	100,000	-
7.53 Mugumone Primary School	-	600,000	600,000	600,000	-
7.54 Mujujune Primary School	-	100,000	100,000	100,000	-
7.55 Munanda Primary School	500,000	-	500,000	-	500,000
7.56 Murinya Primary School	700,000	-	700,000	-	700,000
7.57 Muruguma Primary School	-	750,000	750,000	750,000	-

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

Reports and Financial Statements

For the year ended June 30, 2020

7.58 Mutunyi Primary School	-	750,000	750,000	750,000	-
7.59 Mutuuma Primary School	-	650,000	650,000	650,000	-
7.60 Muuti O Nthunguri Primary School	500,000	-	500,000	-	500,000
7.61 NdunyuBarikui Primary School	750,000	-	750,000	-	750,000
7.62 Njotene Primary School	900,000	-	900,000	100,000	800,000
7.63 Njuruta Primary School	500,000	100,000	600,000	600,000	-
7.64 Nkunga Primary School	-	-	-	-	-
7.65 Nkiria Primary School	-	650,000	650,000	650,000	-
7.66 Ntharagwene Primary School	600,000	-	600,000	600,000	-
7.67 Ntugi DEB Primary School	500,000	-	500,000	-	500,000
7.68 PCEATimau Primary School	1,300,000	200,000	1,500,000	200,000	1,300,000
7.69 Ribui Primary School	-	1,100,000	1,100,000	1,100,000	-
7.70 Rugetene Primary School	-	750,000	750,000	750,000	-
7.71 Ruibi Primary School	1,500,000	650,000	2,150,000	2,150,000	-
7.72 Runkuru Primary School	-	100,000	100,000	100,000	-
7.73 Rwarera Primary School	500,000	-	500,000	-	500,000
7.74 Tutua Primary School	2,100,000	1,800,000	3,900,000	2,900,000	1,000,000
7.75 Loire Primary School	-	1,000,000	1,000,000	1,000,000	-
Sub Total	41,400,000	29,500,000	70,900,000	50,900,000	20,000,000
8.0 Secondary Schools Projects					
8.1 Angaine Mixed Day Secondary	800,000	-	800,000	-	800,000
8.2 Buuri High School	500,000	-	500,000	500,000	-
8.3 Gakando Girls Secondary	600,000	500,000	1,100,000	500,000	600,000
8.4 Gundua Secondary School	800,000	-	800,000	800,000	-
8.5 Kangaita Day Secondary School	400,000	-	400,000	400,000	-
8.6 Kirionya Secondary School	-	-	-	-	-
8.7 Kisima Secondary School	800,000	-	800,000	-	800,000
8.8 Kithithina Mixed Day Secondary School	-	500,000	500,000	500,000	-
8.9 Marinya A Ruibi Secondary School	300,000	-	300,000	300,000	-
8.10 Maritati Secondary School	-	500,000	500,000	500,000	-
8.11 Mburugiti Secondary School	100,000	-	100,000	100,000	-
8.12 Mitoone Mixed Day Secondary School	1,000,000	1,300,000	2,300,000	2,200,000	100,000
8.13 Mucheene Secondary School	800,000	-	800,000	-	800,000
8.14 Mugae Day Secondary School	500,000	-	500,000	500,000	-
8.15 Murinya Secondary School	-	600,000	600,000	-	600,000
8.16 Nchoroiboro Secondary School	1,000,000	-	1,000,000	1,000,000	-

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

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

8.17 Ngarendare Secondary School	-	900,000	900,000	500,000	400,000
8.18 Ngusishi Day Secondary School	800,000	-	800,000	-	800,000
8.19 Ntugi Day Secondary School	500,000	-	500,000	-	500,000
8.20 Ntumburi Secondary School	1,500,000	1,200,000	2,700,000	-	2,700,000
8.21 Ontulili Mixed Secondary School	1,200,000	-	1,200,000	1,200,000	-
8.22 Rugetene Secondary School	1,000,000	-	1,000,000	1,000,000	-
8.23 Ruibi Secondary School	3,650,000	-	3,650,000	2,500,000	1,150,000
8.24 Sirimon Mixed Day Secondary School	1,200,000	-	1,200,000	1,200,000	-
8.25 St James Tutua Secondary School	-	600,000	600,000	600,000	-
8.26 St Thomas Aquinas Kithuene Secondary School	1,300,000	-	1,300,000	500,000	800,000
8.27 Subuiga Day Secondary School	1,200,000	-	1,200,000	1,200,000	-
8.28 Timau Day Secondary School	1,200,000	-	1,200,000	1,200,000	-
Sub Total	21,150,000	6,100,000	27,250,000	17,200,000	10,050,000
10.0 Security Projects			-		-
10.1 Ruiiri Police Station	2,000,000	-	2,000,000	-	2,000,000
10.1 Rwarere Chief's Office	700,000	800,000	1,500,000	1,500,000	-
10.2 Kiirua Police Station	3,000,000	-	3,000,000	-	3,000,000
10.3 Maitei Chief's Office	600,000	-	600,000	-	600,000
10.4 Ngarendare Chief's Camp	300,000	-	300,000	-	300,000
10.5 Kisima Chief's Camp	200,000	-	200,000	-	200,000
10.6 Mutunyi Police Post	600,000	-	600,000	-	600,000
10.7 Antu Ba Mwituu Chiefs Camp	250,000	-	250,000	250,000	-
10.8 Sirimon Asst Chief's Office	1,200,000	-	1,200,000	-	1,200,000
10.9 Timau Police Lines	4,000,000	-	4,000,000	-	4,000,000
Sub Total	12,850,000	800,000	13,650,000	1,750,000	11,900,000
11.0 Acquisition of assets			-		-
11.1 Construction of CDF office	1,000,000	1,066,349	2,066,349	2,066,349	-
11.2 Purchase of furniture and equipment	-	2,897,500	2,897,500	479,500	2,418,000
11.3 Purchase of computers	550,000	75,000	625,000	-	625,000
Sub Total	1,550,000	4,038,849	5,588,849	2,545,849	3,043,000
12.0 Others			-		-
12.1 Innovation Hub	-	4,677,027	4,677,027	-	4,677,027
12.2 Revision books	7,000,000	-	7,000,000	1,906,799	5,093,201
Sub Total	7,000,000	4,677,027	11,677,027	1,906,799	9,770,228
TOTAL	138,367,724	65,548,889	203,916,614	118,482,311	85,434,303

XIV. 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-BUURI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

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XV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE NO. B 005154		41,668,967
Normal Allocation	AIE NO. B 005312		6,837,931
	AIE NO. B 005367		10,379,310
	AIE NO. B 030365		10,000,000
	AIE NO. B 030169		10,000,000
	AIE NO. B 006308		7,000,000
	AIE NO. B 042721		12,000,000
	AIE NO. B 042875		15,000,000
	AIE NO. B 042656		1,736,206
	AIE NO. B 041032	55,040,876	
	AIE NO. B 047143	1,000,000	
	AIE NO. B 047383	4,000,000	
	AIE NO. B 041449	20,000,000	
	AIE NO. B 047868	6,000,000	
	AIE NO. B 049245	15,000,000	
	AIE NO. B 104256	15,000,000	
	AIE NO. B 096543	8,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		124,040,876	114,622,414

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2. PROCEEDS FROM SALE OF ASSETS

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from the Sale of Buildings		-	-
Receipts from the Sale of Vehicles and Transport Equipment		-	-
Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of Office and General Equipment		-	-
TOTAL		-	-

3 OTHER RECEIPTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,196,980	1,855,673
Basic wages of Casual employees	148,128	74,774
Personal allowances paid as part of salary	887,613	230,721
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	92,880	21,470
Total	2,325,601	2,182,638

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Communication, supplies and services	78,586	9,450
Domestic travel and subsistence	487,900	198,000
Printing, advertising and information supplies & services	109,330	146,410
Training expenses	1,048,500	1,978,750
Other committee expenses	2,647,500	-
Committee allowance	1,292,000	814,000
Insurance costs	215,000	62,500
Office and general supplies and services	2,355,469	518,100
Fuel, oil & lubricants	400,000	583,009
Other Operating Expenses	15,070	2,218,810
Routine maintenance - vehicles and other transport equipment	204,500	-
TOTAL	8,853,855	6,529,029

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	50,900,000	48,700,000
Transfers to Secondary Schools	19,900,000	18,750,000
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	70,800,000	67,450,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	6,589,500	18,053,640
Bursary -Tertiary	7,775,500	12,931,000
Bursary- Special Schools	81,000	475,000
Mocks & CAT	1,906,799	
Water	-	
Security	1,750,000	4,600,000
Roads and Bridges		
Sports	4,031,818	2,630,606
Environment	2,602,390	3,674,956
Emergency Projects	9,220,000	2,610,000
TOTAL	33,957,006	44,975,202

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,066,349	8,000,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of office furniture and fittings	479,500	828,200
Purchase of computers, printers and other IT equipment	-	1,086,999
Purchase of other office equipment	-	-
TOTAL	2,545,849	9,915,199

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	3,500,000
ICT Hub	-	-
TOTAL	-	3,500,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs	Kshs
Equity bank meru branch	A/C no.0140261996107	16,066,578	10,508,014
10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs	Kshs
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

11: OUTSTANDING IMPRESTS

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2018)
	Date imprest taken	Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-

12A. RETENTION

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B. GRATUITY DEPOSITS

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

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	10,508,014	30,437,668
Cash in hand	-	-
Imprest	-	-
TOTAL	10,508,014	30,437,668

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
TOTAL	-	-	-

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15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	1,098,306	-
Others	-	-
TOTAL	-	-

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17.3: UNUTILIZED FUND (See Annex 3)

	2019/20	2018/19
	Ksh	Ksh
Compensation of employees	295,563	461,164
Use of goods & services	4,770,131	4,618,733
Amounts due to other Government entities	18,623,651	37,750,000
Amounts due to other grants and other transfers	56,696,281	17,740,815
Acquisition of assets	371,650	301,150
ICT Hubs	4,677,027	4,677,027
Total	85,434,303	65,548,889

17.4: PMC ACCOUNT BALANCES (See Annex 4)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
PMC account balances (see attached list)	10,561,022	6,431,748

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

NAME OF STAFF	2019 - 2020		2018 - 2019	
	Kshs		Kshs	
CAROLINE WANDIA MUNENE	223,174.89		-	
JEREMIAH M MWIRARIA MWITARI	135,315.31		-	
JESSE MACHARIA MAINA	135,315.31		-	
SHADRACK MURITHI NGEERA	120,900.00		-	
AMOS MUTHOMI THURANIRA	120,900.00		-	
PETER KARIITHI MUTHURI	120,900.00		-	
CHARLES NDII NDUNG'U	120,900.00		-	
PURITY GACHERI	120,900.00		-	
TOTAL	1,098,306		-	

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ANNEX 3 –UNUTILIZED FUND

Name	Outstanding Balance	Outstanding Balance
	2019/20	2018/19
Compensation of employees	295,563	461,164
Use of goods & services	4,770,131	4,618,732
Sub-Total	5,065,694	5,079,896
Amounts due to other Government entities		
Primary School	11,623,651	26,500,000
Secondary Schools	7,000,000	4,050,000
Sub-Total	18,623,651	30,550,000
Amounts due to other grants and other transfers		
Bursary Secondary	21,021,196	14,607,475
Bursary Tertiary	6,924,500	-
Bursary Special	719,000	
Mocks and CATS	5,093,201	
Emergency projects	3,260,560	4,766,924
Strategic plan	6,975,253	-
ICT Hub		4,677,027
Sports	752,389	1,286,418
Environment	50,182	1,879,999
Security	11,900,000	2,400,000
Sub-Total	56,696,281	29,617,843
Acquisition Of Assets	371,650	301,150
Innovation Hub	4,677,027	-
Grand Total	85,434,303	65,548,889

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land	-	-	-	-
Buildings and structures	11,000,000	2,066,349	-	13,066,349
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,166,000	479,500	-	1,645,500
ICT Equipment, Software and Other ICT Assets	2,006,999	-	-	2,006,999
Other Machinery and Equipment	4,980,576	-	-	4,980,576
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,153,575	2,545,849	-	21,699,424

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

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2019/2020	BANK BALANCE 2018/2019
AIPCA RUGUSU PRY	EQUITY	0140263867984	-	125.00
CCM MBUJU PRIMARY	EQUITY	0270278465843	-	760.00
GATHUINE PRIMARY	EQUITY	0270277246629	-	31,370.00
KANGAITA PRY	EQUITY	0270278457944	-	104,880.00
KARUMANTHI PRIMARY	EQUITY	0140262503685	-	1,620.00
KIANDA PRIMARY	EQUITY	0140264517577	-	39,205.00
KIMBO PRY	EQUITY	0270277790327	-	28,000.00
MARITATI PRY	EQUITY	0270277746088	-	3,365.00
MURANGINE PRIMARY	EQUITY	0270277749196	-	1,000.00
MUUTI O NTHUNGURI PRIMARY	EQUITY	0140271301440	-	540.00
RWARERA PRIMARY	EQUITY	0270278481951	-	1,000.00
SUBUIGA SECONDARY	EQUITY	0140264528893	-	7,056.00
AIC KAITHE PRY	EQUITY	0270278515279	-	1,000.00
AIPCA MUJUNJE	EQUITY	0140277549725	180.00	-
ANGAINE DAY SECONDARY	EQUITY	0270268905157	121,155.00	1,155.00
ANTU BA MWITU CHIEFS	EQUITY	0270277553738	2,888.00	2,000.00
BUURI ENVIRONMENT PROGRAMME	EQUITY	0140262436802	757,229.65	-
BUURI HIGH	EQUITY	0140270386514	1,088.00	1,088.00
BUURI SPORTS PROGRAMME	EQUITY	0140262436563	1,041,276.51	-
BUURI WEST EDUCATION	EQUITY	0270278714610	-	9,040.00
CCM ANGAINE PRIMARY	EQUITY	0270277615866	80.00	51,000.00
CCM KIMBO PRY	EQUITY	0270277790327	232,760.00	28,000.00
CCM KIRIMARA PRY	EQUITY	0140295018654	2,675.00	100,915.00
CCM NTUMBURI PRY	EQUITY	0140270604402	52,770.00	550.00

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CCM ONTULILI PRY	EQUITY	0270278553467	640.00	6,000.00
DEB KANGAITA PRY	EQUITY	0270278457944	104,760.00	-
DEB KIAMBOGO PRY	EQUITY	0270277477687	1,001,401.75	101,402.00
DEB KIRANGA PRY	EQUITY	0270271840775	87,140.00	103,000.00
DEB KITHITHINA PRIMARY	EQUITY	0270278046305	400.00	-
DEB MADARAKA PRIMARY	EQUITY	0270278463860	1,640.00	1,000.00
DEB MUTETHIA PRIMARY	EQUITY	0140262436641	270.00	1,450.00
DEB NCHOROIBORO	EQUITY	0140271255961	765.00	945.00
DEB NDEMU PRIMARY	EQUITY	0270278053118	-	960.00
DEB NGUSISHI PRY	EQUITY	0270278465802	960.00	-
DEB ONTULILI PRIMARY	EQUITY	0270262450730	1,375.00	153,855.00
GAKANDO PRIMARY	EQUITY	0270277946322	159,060.00	249,300.00
GUNDUA PRIMARY	EQUITY	1040279086000	100,000.00	-
GUNDUA SEC	EQUITY	0270279732587	760.00	-
KAIRUNE PRIMARY	EQUITY	0140270243413	570.00	102,990.00
KAMUKETHA PRI	EQUITY	0140271699274	400.00	580.00
KANGAITA DAY SECONDARY	EQUITY	0270277621523	5,760.00	880.00
KANTHUNGU PRY	EQUITY	1040262384704	601,974.55	31,915.00
KANYUNGA PRY	EQUITY	0270277831571	5,760.00	-
KARANENE PRY	EQUITY	0270278465758	600.00	640.00
KARIMBA PRIMARY	EQUITY	0270278764238	1,380.00	-
KAURU NKURIGA PRY	EQUITY	0270279045876	640.00	-
KIBIRICHIA PRIMARY	EQUITY	0270278465690	5,700.00	820.00
KIBORIONE PRY	EQUITY	0140269139267	1,698.00	1,938.00
KIENI KIA NDEGE PRIMARY	EQUITY	0270277246826	-	80,182.00
KIIRUA PRY	EQUITY	1040278616469	800.00	-

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KINYENJERE PRIMARY	EQUITY	0270277384302	286,455.00	65,635.00
KIRANGA PRIMARY	EQUITY	0270271840775	87,140.00	103,000.00
KIRINGO PRY	EQUITY	0140279639802	1,000.00	-
KIRONYA PRIMARY	EQUITY	0270278470155	460.00	500,880.00
KISIMA CHIEFS CAMP	EQUITY	0270277492195	-	2,640.00
KITHITHINA DEB PRIMARY	EQUITY	0270278046305	400.00	640.00
KITHITHINA MIXED DAY SECONDARY	EQUITY	0140262439794	1,149.00	26,269.00
KITHUENE PRIMARY	EQUITY	1040262419773	474,040.00	9,280.00
LOIRE PRIMARY	EQUITY	0140278515208	170,627.50	988.00
MARINYA A RUIBI PRY	EQUITY	1040270317307	235.00	1,155.00
MARINYA ARUIBI DAY SEC	EQUITY	1040279561300	297.00	-
MARITATI DAY SECONDARY	EQUITY	0140269826702	25.00	41,105.00
MARURUI PRIMARY	EQUITY	0140270372595	-	68.00
MARURUI PRY	EQUITY	0140270372595	581,788.00	-
MATUURU PRIMARY	EQUITY	0140262468070	-	625.00
MBURUGITI PRY	EQUITY	0270277984910	646.92	9,717.00
MBURUGITI SECONDARY	EQUITY	'1040262640237	850.65	911.00
MCK MUGUMONE PRY	EQUITY	0140266389815	1,100.00	100,700.00
MICHAKA PRIMARY	EQUITY	0140272636302	360.00	-
MICHOGOMONE PRIMARY	EQUITY	1040278633847	2,060.00	1,540.00
MITOONE DAY SEC	EQUITY	0140292404027	949.50	-
MITOONE PRY	EQUITY	1040271074383	20,705.00	-
MIUGUNE PRY	EQUITY	0270277708934	500,140.00	140.00
MUCHEENE PRIMARY	EQUITY	0270277557997	-	880.00
MUCHEENE SECONDARY	EQUITY	0140292988247	-	367.00
MUGAE PRY	EQUITY	0270277378895	103,155.00	3,155.00

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MUGAE SECONDARY	EQUITY	1040270178168	101,415.00	1,595.00
MUJUNENE PRIMARY	EQUITY	0140277549725	-	28,480.00
MUNANDA PRIMARY	EQUITY	0140271294100	-	1,400.00
MURINYA PRIMARY	EQUITY	0270277950807	-	1,880.00
MURINYA PRY	EQUITY	0270277950807	700.00	-
MURINYA SECONDARY	EQUITY	01040269968866	-	330,655.00
MURUGUMA PRIMARY	EQUITY	0270278962309	200.00	-
MUTUNYI PRIMARY	EQUITY	1040279416778	737.50	-
MUTUUMA PRIMARY	EQUITY	0140278589477	1,880.00	1,000.00
NCHOROIBORO PRIMARY	EQUITY	0140271255961	-	945.00
NCHOROIBORO SECONDARY	EQUITY	1040278564700	10,140.00	30,380.00
NDUNYU BARIKUI PRIMARY	EQUITY	0270277984833	-	1,640.00
NDURUMURU PRY	EQUITY	1040279267499	99,820.00	-
NGARENDARE SECONDARY	EQUITY	0270272203639	400.00	56,520.00
NGUSISHI PRIMARY	EQUITY	0270278465802	960.00	100,000.00
NGUSISHI SECONDARY	EQUITY	0140262436300	-	81,470.00
NJOTENE PRIMARY	EQUITY	0140197375970	529.35	249.00
NJURUTA PRIMARY	EQUITY	1040262295260	335,555.45	
NKANDO PRIMARY	EQUITY	0140271225124	-	103,170.00
NKANDO PRIMARY	EQUITY	0140271225124	-	103,170.00
NKUNGA PRIMARY	EQUITY	0270277319202	-	350.00
NTHARAGWENE PRIMARY	EQUITY	0270278466979	1,700.00	820.00
NTIRIMITI PRIMARY	EQUITY	0270278619773	-	227,420.00
NTIRIMITI SECONDARY SCHOOL	EQUITY	0140262436830	57,172.70	57,353.00
NTUMBURI MIXED DAY SECONDARY	EQUITY	0140262886146	1,130,144.85	-
NTUMBURI PRIMARY	EQUITY	0140270604402	52,770.00	-

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ONTULILI MIXED DAY	EQUITY	0140264517746	420,701.00	1,061.00
RIBUI PRIMARY	EQUITY	1040279090402	1,460.00	98,567.00
RUGETENE PRIMARY	EQUITY	0140278916893	1,500.00	-
RUGETENE SECONDARY	EQUITY	0140279839494	319,967.50	-
RUIBI DAY SECONDARY	EQUITY	0140279602758	899,580.00	-
RUIBI PRIMARY	EQUITY	0140271020306	505.25	-
RUNKURU PRIMARY	EQUITY	0140271232369	1,580.00	20,580.00
RWARERA CHIEFS CAMP	EQUITY	1040279341469	760.00	-
SIRIMON DAY SECONDARY	EQUITY	0140263682502	617.60	9,618.00
ST THOMAS AQUINAS KITHUNE	EQUITY	0270277829637	640.00	42,880.00
SUBUIGA DAY SECONDARY	EQUITY	0140264528893	456.00	7,056.00
SUBUIGA PRIMARY	EQUITY	0270277518646	-	640.00
TIMAU POLICE LINE	EQUITY	0270278989770	-	3,000,000.00
TUTUA PRIMARY	EQUITY	0140270127887	588,990.00	1,630.00
			10,561,022.23	6,431,748.00

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XVI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Inaccuracy of financial statements	We have gone through the financial statements and amended the same. Attached is a copy of the amended financial statement.	FAM	Resolved	January 2020
4.2	Irregularity in training expenses	We have provide the missing information to support the training expenditure. Attached;Programmes, Minutes of NGCDFC, Office report	FAM	Resolved	January 2020
4.3	Note 6 to the financial statements reflects a balance of Ksh. 67,260,000 in respect to Transfers to other government entities which further included Ksh. 17,750,000 on account of Transfers to secondary schools. The amount of Ksh. 17,750,000 includes Ksh. 800,000 transferred to Kangaita secondary school vide pv no.56 dated 14.8.2018 for construction of a kitchen. However, although the	The first phase of the project was completed according to the amount allocated awaiting release of more funds from the Government to complete the floor and window panes.	FAM	Resolved	March 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>whole amount was paid to the contractor, M/S Jomoa General Merchants, flooring had not been done and at the same time window panes, facial boards and paintings had not been put up as at the time of our verification on 22.11.2019 contrary to requirements of Section 48(4) (c) of the PPAD ACT 2015 which states that the inspection and acceptance committee shall ensure that the goods, works or services have been delivered or completed on time and that any delay has been noted.</p>				
4.4	<p>Note 6 to the financial statement reflected Kshs. 49,510,000 was spent in respect to transfer to Primary schools. Which included Kshs. 260,000 reallocated from security to DEB Ontulili Primary school for completion of classroom, roofing, plastering, windows floor and painting. However, physical verification on 21/11/2019 noted</p>	<p>The quotations/tender documents, evaluation committee minutes showing how the contractor was procured have been attached.</p>	FAM	Resolved	January 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	that it was not possible to confirm the classroom in which the works had been done since they were not labelled. Further, quotations/tender documents, evaluation committee minutes showing how the contractor was procured was not provided for audit review.				
4.5	Note 8 to the financial statements reflects Kshs.9,977,699 in respect to acquisition of assets for the year ended 30 June 2019 which includes Kshs.8,000,000 for construction of buildings. MsNkingo construction limited of P.O, Box 377 maua was awarded a contract to construct the offices for the national Government constituency development fund in Buuri constituency in the course of the year under review at a contract price of Kshs 7,021,804. Documents held by the buuri constituency development fund and which were availed for audit review revealed that a separate contract was signed	Attached are minutes recommending variation of kshs.1,499,828 and the bills of quantities for the same.	FAM	Resolved	January 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	for the extension of the existing NG-CDF office at a cost of Kshs 1,499,828. However, no documents were availed to support the need for the additional works and how the same was procured although the variation is below the required threshold of 25%.				
4.6	Expenditure of Ksh. 2,630,320 was a proper charge to public funds and whether it had equivalent value for money during the year ended 30 June 2019	Reports showing production of balls, distribution list and minutes have been attached.	FAM	Resolved	January 2020
4.7	Note 8 to the financial statement reflects Acquisition of Assets Kshs. 9,977,699. However, Audit review has determined that a payment totaling to Kshs. 391,700 relating to Purchase of computers, printers and other IT Equipment's were charged to Purchase of Office furniture and fittings, instead of the appropriate vote head without any supplementary reallocation or formal approval.	I have corrected and amended the anomaly in the financial statements.	FAM	Resolved	January 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.8	The Fund's summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects an approved receipt budget of Kshs. 200,100,958 while the actual receipts are Kshs. 145,060,082 resulting to budget shortfall of Kshs. 55,040,876.	The funds were sent late and the AIE, hence all funds have been utilized as witnessed in the project implementation status.	FAM	Resolved	January 2020
4.9	Kshs 85,500 in respect to fuel drawn by GKB 447U but for which no work tickets were provided for audit review	The work tickets have been attached amounting to kshs.85,500.	FAM	Resolved	January 2020
4.10	The form of Tender and the confidential business questionnaire for one Jacwin builders limited were filled with the information of Nkingo construction company limited raising questions on the authenticity of the whole process and originality of the documents. In addition, there were no tender evaluation minutes showing how the committee arrived at the winner	There was misfiling of documents which has been corrected	FAM	Resolved	January 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Nkingo construction company other than her being the lowest bidder, such that the technical capabilities of the companies were evaluated.				
4.11	Note 7 to the financial statements reflects Ksh.45,320,061 in respect to other grants and other payments which includes a nil expenditure balance on emergency projects for the year ended 30 June 2019. However, the nil balance differs with the accumulative expenditure of ksh2,610,000 indicated in both the accounts ledger and the relevant payment vouchers	Request letters for the emergency projects have been attached.	FAM	Resolved	January 2020
4.12	Note 5 to the financial statements reflects Kshs. 9,966,529 in respect to use of goods which includes Kshs.3,500,000 spent in respect to strategic plan for the year ended 30 June 2019. However, the strategic plan was not provided for audit review	A copy of strategic plan has been attached. Public participation and tender evaluation minutes has been attached.	FAM	Resolved	January 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.13	Note 7 to the financial statements reflects Kshs.45,320,061 in respect to other grants and other payments which includes Kshs. 18,208,500, 12,931,000 and Kshs.475,000 in respect to bursary to secondary schools, tertiary institutions and special schools respectively all totaling to Kshs.31,459,640 as at 30 June 2019.	The office is expecting to receive acknowledgment receipts in December when colleges, universities and tertiary institutions close and students are at home.	FAM	Resolved	January 2020

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.

Fund Account Manager, NG CDF Buuri Constituency

Sign.....

Date.....

