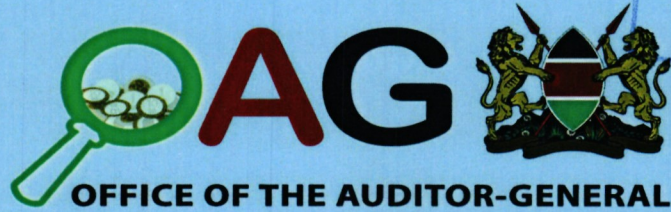
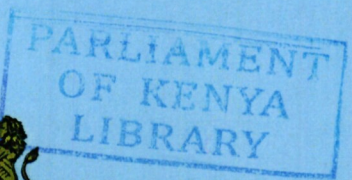


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

OF DATE: 23 FEB 2022 DAY: Wed.

THE AUDITOR-GENERAL

TABLED BY: The Majority Whip
CLERK-AT THE-TABLE: Hon. E. Wanyonyi
Benson Inzogu.

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
ISIOLO NORTH CONSTITUENCY**

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



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3717



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
ISIOLO NORTH 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)
ISIOLO NORTH 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO NORTH CONSTITUENCY

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For the year ended June 30, 2020

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 ISIOLO NORTH 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 | Ibrahim Tawane |
| 2. | Sub-County Accountant | Ngugi Kinuthia |
| 3. | Chairman NGCDFC | Nicholas Lolchuragi |
| 4. | Member NGCDFC | Asna Wario |

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -ISIOLO NORTH Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF ISIOLO NORTH Constituency Headquarters

P.O. Box 5-60300
Isiolo North NG-CDF Building
Isiolo- Moyale Road
Isiolo, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF ISIOLO NORTH Constituency Contacts

Telephone: (254) 727996 781
E-mail: cd fisiolonorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF ISIOLO NORTH Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Equity Bank
Account Number: *0410261949254*
Isiolo Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

It gives me great pleasure to provide the foreword to the Isiolo North National Government Constituencies Development Fund Annual Reports and Financial Statements for 2019/20 as follows. During the 2019/20 Financial Year, we set out to improve on our overall operations. On Bursary for example, we increased our allocation by 25% in order to ensure as many children as possible are assisted to complete their studies

On Education, we began to map out keenly the needs of our institutions of learning, both primary and secondary schools. This was aimed at ensuring that no single needy institution is left out in terms of infrastructural development. This has resulted in a more targeted approach to resource allocation. In doing this, we were also cognisant of the need to ensure that we don't spread our resources too thin as to make any meaningful impact.

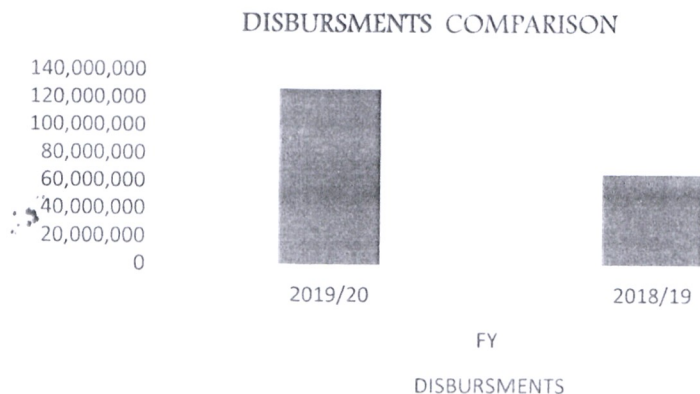
o **GRAPHICAL COMPARISONS BETWEEN FY 2019/20 AND FY 2018/19:**

1. NG-CDF Board Allocations to the Constituency

ALLOCATION FOR THE FY 2019/20 VS 2018/19



2. DISBURSEMENTS BY THE NGCDF IN THE FY 2019/20 VS FY 2018/19

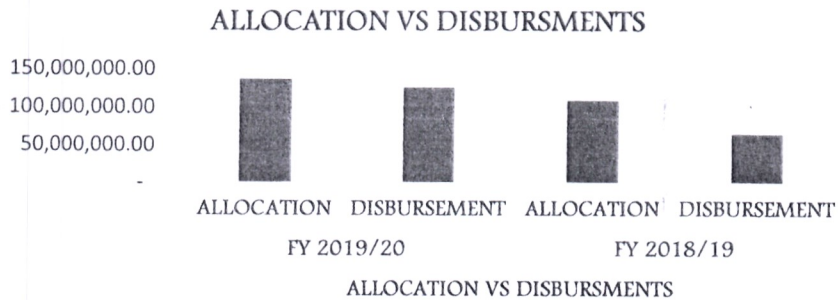


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

3. COMPARISON BETWEEN ALLOCATION VS DISBURSMENTS: -

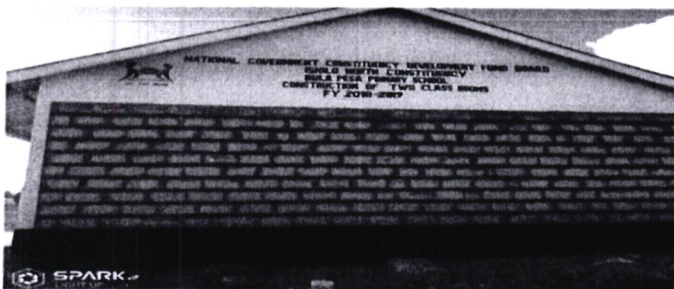


• SAMPLE OF THE PROJECTS IMPLEMENTED

1. Construction of 2 classrooms



2. BULA PESA PRIMARY SCHOOL- Construction of 2 classrooms



Chairman Isiolo North NGCDFC
Name: Nicholas Lolchuragi

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-ISIOLO NORTH Constituency's 2018-2022 plan are to:

- ✓ Enhance access to quality education by all boys and girls of school going age in the constituency
- ✓ Enhance capacities of communities to conserve, restore and sustainably manage their rangelands to support livelihoods resilience
- ✓ Enhance capacity of youth and women to sustainably use cultural and natural heritage, sport, athletics, and musical talents for self-empowerment
- ✓ Work with national and county government department of infrastructure to improve transport and communication network in the constituency
- ✓ Enhance security for people and their properties in the constituency

Progress on attainment of Strategic development objectives

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

| Constituency Program | Objective | Outcome | Indicator | Performance |
|----------------------|-------------------------------|---|---|--|
| Education | Improved Education standards. | Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers. | Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels | 12 additional classrooms were budgeted for in the financial year for various schools, 8 others were renovated. A fully furnished dormitory is being implemented at Ngaramara Boys secondary school. Most of the education projects |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

| | | | | |
|-------------|--|---|---|--|
| | | | | Funded in Financial year 2019/2020 are at implementation stage. |
| Security | Enhanced security and safety within the Constituency. | Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel. | Number of usable security sector physical infrastructure renovated and/or built and equipped in the constituency. | Two projects on security were prioritized in Financial year 2019/2020 and are at implementation stage. |
| Environment | Improve and sustain safe and clean environment. | Improved and sustained environmental conservation. | Number of tree seedlings planted and water tanks delivered to schools. | Two environmental projects were budgeted for during the year and are at implementation stage. |
| Sports | Enhanced development of sporting activities within the constituency. | Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing. | Isiolo North Soccer tournament. | Tournament undertaken. |

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – ISIOLO NORTH Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile –

In order to realize the aspirations of the constituents, ISIOLO NORTH NG-CDF has identified the shared development agenda. Strategies and mechanisms to propel the constituency has been put in place and are geared towards attaining its development goals.

Vision Statement

A cohesive constituency where all residents enjoy quality services that lead to improved standard of living.

Mission Statement

To create and improve institutions and structures to achieve the shared objectives by incorporating all stakeholders towards a common goal.

Core values

Our core values are; integrity, professionalism, teamwork, accountability, transparency, diligence, Commitment and hard work.

NG-CDF ISIOLO NORTH constituency has been able to do a thorough assessment of the operating macro-economic environment before putting in place mechanisms to respond to the challenges. Political regimes play an important role in providing an enabling political environment for equitable sharing of resources. Political tolerance and goodwill between constituencies, counties and countries encourage cross border trade and cooperation creating a perfect environment for both distribution of produce and sharing of development information.

2. Environmental performance

ISIOLO NORTH NG-CDF has put measures regarding the effects of human activities on the environment, particularly those measures that are designed to prevent or reduce effects of human activities on ecosystem.

Our Environment Policy

We are committed to;

- Comply with all environmental regulations.
- Prevent pollution whenever possible.
- Train our staff on our environmental program and empower them to contribute and participate.
- Communicate environmental aims and objectives to employees and external stakeholders
- Recycle, re-use and reduce.
- Conserve energy, water and natural resources.
- To monitor and record our environmental impact on a regular basis and compare our performance with our policies, objectives and targets.
- Liaise with the local community in environmental activities
- Participate in discussions about environmental issues
- Agree to commit to environmental principles and continual improvement at the highest level

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

ISIOLO NORTH NG-CDF has been in the forefront to conserve the environment. Environmental conservation aims at promoting sustainable and equitable resource exploitation and utilization for posterity and prosperity. There is high correlation between poverty and environment degradation. Through poverty eradication programs we have been able to educate the constituents utilise the available natural resources.

3. Employee welfare

All employees in ISIOLO NORTH NG-CDF are hired in accordance to Employment Act, 2007 and all laws governing labour.

Recruitment

We ensure that recruitment of staff is competitive giving all candidates an equal opportunity and ensure that the most qualified persons are hired. We ensure openness and opportunity for all eligible applicants by advertising for posts in social media, posts in public offices and announcements to public forums.

Terms of service

Staffs are employed on contract terms, which is renewed subject to performance.

Remuneration

Remuneration of staff is benchmarked to prevailing Civil Service salary scale. The pay package is subject to statutory deductions in accordance to legislation. They are entitled to 21 days 'annual leave. They are also eligible for a service gratuity tabulated at 31% of annual basic pay for all the years worked.

Termination of employment

The contract may be terminated by either party with one-month notice.

In addition to the above, ISIOLO NORTH NG-CDF has the following responsibilities;

- Provide a workplace free from serious recognized hazards and comply with standards, rules and regulations issued under the OSH Act.
- Examine workplace conditions to make sure they conform to applicable OSHA standards.
- Make sure employees have and use safe tools and equipment and properly maintain this equipment.
- Use color codes, posters, labels or signs to warn employees of potential hazards.
- Establish or update operating procedures and communicate them so that employees follow safety and health requirements.
- Must provide safety training in a language and vocabulary workers can understand.
- Provide medical examinations and training.
- Report all work-related fatalities within 8 hours, and all work-related inpatient hospitalizations, all amputations and all losses of an eye within 24 hours.
- Provide access to employee medical records and exposure records to employees or their authorized representatives.
- Not discriminate against employees who exercise their rights under the Act.

4. Market place practices-

Economic factors such as inflation, tax policies, subsidies, trade barriers, and trade policies all have a direct bearing on the cost of living and performance of interventions by NG-CDF. These factors have a direct bearing on the growth and development of the constituency. There is therefore, need for development friendly economic policies to check on the costs of farm inputs and other capital goods.

Reports and Financial Statements

For the year ended June 30, 2020

- a) **Responsible Supply chain and supplier relations**
Payments to suppliers are done promptly upon presentation of requisite supporting documents and satisfactory delivery of service or product as per the agreement.
- b) **Responsible marketing and advertisement**
Advertising of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders
- c) **Product stewardship**
In order to safeguard consumer rights and interests, ISIOLO NORTH NG-CDF has come up with a service charter and a complaints register. The service charter points out the commitment towards giving quality services to all constituents and stakeholders.
Complaints handling policy ensures consistent, fair and confidential complaints handling and to resolve complaints as quickly as possible.

5. Community Engagements

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.

The benefits of public participation are as follows;

- **Sustainable Development**
Sustainable development can be achieved only through the involvement of all stakeholders
- **Environmental Protection**
Environmental issues can be addressed when valued by the public. It is important that a party represents the interest of the environment in the public debate. Without such a party, the environment will not be put on the agenda
- **Conflict Management**
Although conflicts cannot be avoided, they are made explicit in the public participation debate. This makes conflict handling more efficient.
- **Project Understanding and Reduction of Public Opposition**
The public, being the user of a system, is the only party that can assess and evaluate the impacts of projects by the fund.
- **Economic Benefits**
If the public is involved in the full decision making process, their concerns may be met early on in the planning process when changes may be easier to make, rather than late in the process when even small changes may cost both time and money.

We have also been able to engage in Corporate Social Responsibilities (CSR) through engaging the community in mitigation of Covid-19. We have been able to procure locally manufactured masks and having the same distributed across the constituency.

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-ISIOLO NORTH 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-ISIOLO NORTH 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-ISIOLO NORTH 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-ISIOLO NORTH 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-ISIOLO NORTH Constituency financial statements were approved and signed by the Accounting Officer on August 29, 2020.

Fund Account Manager
Name: Ibrahim Tawane



Sub-County Accountant
Name: G. N. Kinuthia
ICPAK Member Number: 18855

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH CONSTITUENCY***

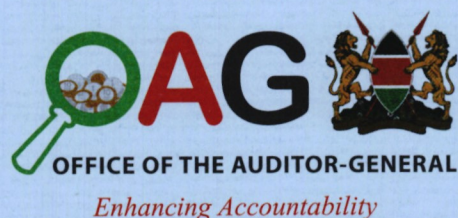
Reports and Financial Statements

For the year ended June 30, 2020

VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- ISIOLO NORTH CONSTITUENCY

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ISIOLO NORTH 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 – Isiolo North Constituency set out on pages 13 to 47, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Isiolo North 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

The statement of assets and liabilities reflects Kshs.2,881,416 in respect to cash and cash equivalents balance as at 30 June, 2020 held in one bank account. However, the respective bank reconciliation statement provided reflects unrepresented cheques totaling to Kshs.15,162,309 which includes nine (9) stale cheques totaling to Kshs.663,225 and which had not been replaced or reversed in the cash book as at 31 October, 2020. This therefore shows that the cash and cash equivalents balance is understated by a similar amount.

Further, the bank reconciliation statement reflects Kshs.16,720 in respect to payments in the bank statements not recorded in the cashbook 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.2,881,416 as at 30 June, 2020 could not be ascertained.

2.0 Use of Goods and Services - Unsupported Expenditure

2.1 Other Committee Expenses

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.9,311,696 in respect to use of goods and services which includes Kshs.4,374,348 in respect to other committee expenses. This amount further includes Kshs.990,000 in respect to allowances paid to two of the Fund's officers.

However, respective supporting documents including programmes of activities, minutes of meeting held, projects visited, mode of transport and back to office reports were not provided for audit review 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, accuracy and value for money for the Kshs.990,000 expenditures for the year ended 30 June, 2020 cannot be ascertained.

2.2 Fuel, Oil and Lubricants

Further, Note 5 to the financial statements reflects Kshs.9,311,696 in respect to use of goods and services for the year ended 30 June, 2020 which includes Kshs.310,968 incurred on fuel, oil and lubricants.

However, supporting documents including the fuel register, detail orders, delivery notes, invoices and vehicle work tickets were not provided for review.

In the circumstances, the propriety and value for money for the Kshs.310,968 expenditure for the year ended 30 June, 2020 could not be ascertained.

3.0 Other Grants and Other Payments

3.1 Unaccounted for Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.43,988,386 in respect to other grants and other payments which includes Kshs.18,883,502 and Kshs.13,853,300 in respect to bursaries disbursed to secondary schools and tertiary institutions respectively both totaling to Kshs.32,736,802 during the year ended 30 June, 2020.

However, out of the Kshs.32,736,802 bursaries disbursed during the year, only Kshs.3,988,000 (12%) were acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.28,748,802 (88%) unacknowledged.

In the circumstances, it has not been possible to ascertain whether the bursaries totaling to Kshs.28,748,802 benefited the intended beneficiaries and whether it was expended as appropriated during the year ended 30 June, 2020.

3.2 Unsupported Sports Equipment Expenditure

Included in the other grants and transfers amount of Kshs.43,988,386 is an expenditure of Kshs.1,500,000 incurred on purchase of sports equipment namely branded t/shirts, foot balls and shoes. However, the respective supporting documents including signed distribution schedules were not availed for audit review contrary to Section 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payment vouchers of public monies shall be properly supported by prenumbered receipts and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the propriety of the Kshs.1,500,000 expenditure for the year ended 30 June, 2020 could not be confirmed.

4.0 Unsupported Project Management Committee (PMC) Bank Balance

Note 17.4 to the financial statements reflects Kshs.10,149,374 in respect to PMC bank account balances as at 30 June, 2020. However, included in this balance is a Kshs.279,487 balance in one bank account and whose certificate of bank balance was not provided for audit review.

In the circumstances, the accuracy of the Kshs.10,149,374 in respect to the PMC bank account balances as at 30 June, 2020 could not be ascertained.

5.0 Presentation of the Financial Statements

During the audit of the financial statements, it was noted that the Fund's financial statements' forward by the chairman NG- CDF committee at page 4 to the financial statements indicates "Financial Statements for the 2019/2" instead of 2019/2020 which is the year under review.

Note 10A and 10B to the financial statements in respect to bank accounts and cash in hand respectively indicates 30/6/2019 and 30/6/2018 below the columns of year under review and previous year respectively. However, the relevance of 30/6/2019 and 30/6/2018 in the financial statements is not clear.

In addition, the progress on follow up of auditor recommendations included in the financial statements is not signed by the accounting officer contrary to Public Sector Accounting Standard Board (PSASB) template issued in June, 2020 which requires the same to be signed by the accounting officer.

Further, Note 5 to the financial statements reflects Kshs.310,968.20 in respect to fuel, oil & lubricants which have not been rounded off to the nearest shillings contrary to significant accounting policy No.3 and the best accounting practice.

In view of above, the Fund's financial statements for the year ended 30 June, 2020 are not prepared in accordance with International Public Sector Accounting Standard (IPSAS) and the PSASB prescribed format.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation: recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.199,034,556 and Kshs.129,666,831 respectively resulting to an under-funding of Kshs.69,367,725 or 35% of the budget. Similarly, the Fund expended Kshs.126,785,416 against an approved budget of Kshs.199,034,556 resulting to an under-expenditure of Kshs.72,249,140 or 36% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Isiolo North Constituency.

Further, Note 10A to the financial statements for the year under review shows an amount of Kshs.2,881,416 as a bank balance which represents unutilized funds. Although these funds were disbursed by the Board during the year under review, the Fund had not spent the same 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 Isiolo North Constituency.

2.0 Project Implementation Status

Review of the project implementation status report compiled by the Fund revealed that out of fifty-nine (59) projects budgeted for during the financial year under review at a

cost of Kshs.186,118,841, twenty-nine (29) projects had been completed at a cost of Kshs.60,247,551. Out of the remaining projects, ten (10) projects expected to cost Kshs.83,173,209 were on going while twenty (20) projects with a cost budget of Kshs.42,698,081 had not been started as at 30 June, 2020.

Consequently, due to delay in project implementation, the residents of Isiolo North Constituency may not have received the benefits derived from implementation of the planned projects

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for conclusion

1.0 Lack of Professional Opinion on Security Projects

Note 7 to the financial statements reflects Kshs.43,988,386 in respect to other grants and other payments for the year ended 30 June, 2020 which includes Kshs.4,000,000 in respect to security incurred on construction of administrative offices for a Chief and Assistant County Commissioner at Merti Sub County. However, a signed professional opinion was not provided contrary to Section 84(1) of the Public Procurement and Assets Disposal Act, 2015 which states that the head of a procurement function of a procuring entity shall alongside the report of the evaluation committee as secretariat comment, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or assets Disposal proceedings.

In the circumstances, the Fund is in breach of the law.

2.0 Untagged Fixed Assets

As previously reported, annex 4 to the financial statements reflects Kshs.9,612,000 in respect to fixed assets as at 30 June, 2020 which includes transport equipment, other equipment, furniture and fittings, ICT equipment, software and other ICT assets and other machinery and equipment's valued Kshs.7,799,500, Kshs.1,562,500, Kshs.51,000 and Kshs.199,000 respectively all totaling to Kshs.9,612,000. However, included in the Kshs.9,612,000 are assets valued at Kshs.1,812,500 which were not tagged for ease of tracking and identification contrary to Section 139(1)(b) of the Public Finance Management (National Government) Regulations, 2015 which states

that an accounting officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that movement and conditions of assets can be tracked.

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, except for the matters described in the Basis for Qualified Opinion section of my report, 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 abolish the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that

misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH CONSTITUENCY**

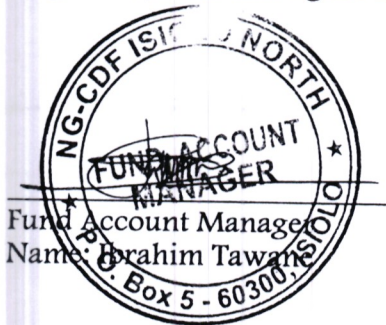
Reports and Financial Statements

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 |
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 123,040,876 | 71,353,448 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 123,040,876 | 71,353,448 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 1,769,417 | 1,501,268 |
| Use of goods and services | 5 | 9,311,696 | 9,768,577 |
| Transfers to Other Government Units | 6 | 71,715,917 | 20,917,033 |
| Other grants and transfers | 7 | 43,988,386 | 33,525,261 |
| Acquisition of Assets | 8 | - | - |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 126,785,416 | 65,712,139 |
| SURPLUS/DEFICIT | | (3,744,540) | 5,641,309 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-ISIOLO NORTH Constituency financial statements were approved on August 29, 2020 and signed by:



Fund Account Manager
Name: Brahim Tawana

National Sub-County Accountant
Name: G. N. Kinuthia
ICPAK Member Number: 18855

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

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

| | Note | 2019 - 2020 Kshs | 2018 - 2019 Kshs |
|--|------|---------------------|---------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 2,881,416 | 6,625,956 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 2,881,416 | 6,625,956 |
| Current Receivables-Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 2,881,416 | 6,625,956 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable-Retention | 12A | - | - |
| Gratuity | 12B | - | - |
| NET FINANCIAL ASSETS | | 2,881,416 | 6,625,956 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 6,625,956 | 984,647 |
| Surplus/Deficit for the year | | (3,744,540) | 5,641,309 |
| Prior year adjustments | 14 | - | - |
| NET FINANCIAL POSITION | | 2,881,416 | 6,625,956 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-ISIOLO NORTH Constituency financial statements were approved on August 29, 2020 and signed by:



Fund Account Manager
Name: Ibrahim Tayan

National Sub-County Accountant
Name: G. N. Kinuthia
ICPAK Member Number: 18855

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH 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 | 123,040,876 | 71,353,448 |
| Other Receipts | 3 | - | - |
| | | 123,040,876 | 71,353,448 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 1,769,417 | 1,501,268 |
| Use of goods and services | 5 | 9,311,696 | 9,768,577 |
| Transfers to Other Government Units | 6 | 71,715,917 | 20,917,033 |
| Other grants and transfers | 7 | 43,988,386 | 33,525,261 |
| Other Payments | 9 | - | - |
| | | 126,785,416 | 65,712,139 |
| 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 | | (3,744,540) | 5,641,309 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | | |
| Acquisition of Assets | 8 | | |
| Net cash flows from Investing Activities | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| | | (3,744,540) | 5,641,309 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 6,625,956 | 984,647 |
| Cash and cash equivalent at END of the year | | 2,881,416 | 6,625,956 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-ISIOLO NORTH Constituency financial statements were approved on August 29, 2020 and signed by:



Fund Account Manager
Name: Ibrahim Tawane

National Sub-County Accountant
Name: G. N. Kinuthia
ICPAK Member Number: 18855

ISIOLo NORTH CONSTITUENCY DEVELOPMENT FUND (NGCDF)
ISIOLo NORTH 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 | 137,367,724 | 61,666,832 | 199,034,556 | 129,666,831 | 69,367,725 | 65% |
| Proceeds from Sale of Assets | | | | | | |
| TOTAL RECEIPTS | 137,367,724 | 61,666,832 | 199,034,556 | 129,666,831 | 69,367,725 | 65% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,331,708 | 8,732 | 2,340,440 | 1,769,417 | 571,023 | 76% |
| Use of goods and services | 10,031,387 | 543,888 | 10,575,275 | 9,311,696 | 1,263,579 | 88% |
| Transfers to Other Government Units | 66,300,000 | 44,832,967 | 111,132,967 | 71,715,917 | 39,417,050 | 65% |
| Other grants and transfers | 51,704,629 | 16,281,245 | 67,985,874 | 43,988,386 | 23,997,488 | 65% |
| Acquisition of Assets | - | - | - | - | - | - |
| Other Payments | 7,000,000 | - | 7,000,000 | - | 7,000,000 | 0% |
| TOTAL | 137,367,724 | 61,666,832 | 199,034,556 | 126,785,416 | 72,249,140 | 64% |
| Surplus/Deficit | (0) | - | (0) | 2,881,416 | (2,881,416) | |

The NGCDF-ISIOLo NORTH Constituency financial statements were approved on August 29, 2020 and signed by:



(Handwritten Signature)

Sub-County Accountant
 Name: G. N. Kinuthia
 ICPAK Member Number: 18855

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 | 12,363,095 | 552,620 | 12,915,715 | 12,915,715 | - | 100% |
| Proceeds from Sale of Assets | | | | | | |
| TOTAL RECEIPTS | 12,363,095 | 552,620 | 12,915,715 | 12,915,715 | - | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,331,708 | 8,732 | 2,340,440 | 1,769,417 | 571,023 | 76% |
| Use of goods and services | 10,031,387 | 543,888 | 10,575,275 | 9,311,696 | 1,263,579 | 88% |
| Transfers to Other Government Units | | | | | | |
| Other grants and transfers | | | | | | |
| Acquisition of Assets | | | | | | |
| Other Payments | | | | | | |
| TOTAL | 12,363,095 | 552,620 | 12,915,715 | 11,081,113 | 1,834,602 | 86% |
| Surplus/Deficit | (0) | - | (0) | 1,834,602 | (1,834,602) | |

The NGCDF-ISIOLO NORTH Constituency financial statements were approved on August 29, 2020 and signed by:



(Signature)

Sub-County Accountant
Name: G. N. Kinuthia
ICPAK Member Number: 18855

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

XII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 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 | 125,004,629 | 61,114,212 | 186,118,841 | 116,751,116 | 69,367,725 | 63% |
| Proceeds from Sale of Assets | | | | | | |
| TOTAL RECEIPTS | 125,004,629 | 61,114,212 | 186,118,841 | 116,751,116 | 69,367,725 | 63% |
| PAYMENTS | | | | | | |
| Compensation of Employees | | | | | | |
| Use of goods and services | | | | | | |
| Transfers to Other Government Units | 66,300,000 | 44,832,967 | 111,132,967 | 71,715,917 | 39,417,050 | 65% |
| Other grants and transfers | 51,704,629 | 16,281,245 | 67,985,874 | 43,988,386 | 23,997,488 | 65% |
| Acquisition of Assets | - | - | - | - | - | |
| Other Payments | 7,000,000 | - | 7,000,000 | - | 7,000,000 | 0% |
| TOTAL | 125,004,629 | 61,114,212 | 186,118,841 | 115,704,303 | 70,414,538 | 62% |
| Surplus/Deficit | 0 | - | 0 | 1,046,813 | (1,046,813) | |

The NGCDF-ISIOLO NORTH Constituency financial statements were approved on August 29, 2020 and signed by:



(Signature)

Sub-County Accountant
Name: G. N. Kinuthia
ICPAK Member Number: 18855

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

ISIOLO NORTH 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 | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | |
| Employees' Salaries | 2,331,708 | 8,732 | 2,340,440 | 1,769,417 | 571,023 |
| | | | - | | - |
| Committee Expenses | 3,000,000 | - | - | 2,953,500 | (2,953,500) |
| Goods and Services | 2,910,355 | 543,888 | 3,454,243 | 3,412,816 | 41,427 |
| | 8,242,063 | 552,620 | 8,794,683 | 8,135,733 | 658,950 |
| 2.0 Monitoring and evaluation | | | | | |
| Committee expenses | 1,121,032 | - | - | 1,000,000 | (1,000,000) |
| Goods and services | 1,800,000 | - | - | 1,035,380 | (1,035,380) |
| NG-CDFC and PMC Capacity building | 1,200,000 | - | - | 1,130,000 | (1,130,000) |
| | 4,121,032 | - | 4,121,032 | 3,165,380 | 955,652 |
| 3.0 Emergency | | | | | |
| Emergency Reserve | 7,198,241 | (1,070,860) | 6,127,381 | | 6,127,381 |
| J.K GENERAL CONSTRUCTION | | | | | |
| BULESA DAY SEC | | | - | 900,520 | (900,520) |
| NETIPAT INVESTMENTS LTD | | | - | 2,200,000 | (2,200,000) |
| | 7,198,241 | (1,070,860) | 6,127,381 | 2,651,064 | (2,651,064) |
| | | | | 5,751,584 | 375,797 |
| 4.0 Bursary and Social Security | | | | | |
| 4.1 Primary Schools | - | - | - | | - |
| 4.2 Secondary Schools | 17,170,966 | 9,622,877 | 26,793,843 | 18,883,502 | 7,910,341 |
| 4.3 Tertiary Institutions | 16,270,966 | 7,338,652 | 23,609,618 | 13,853,300 | 9,756,318 |
| 4.4 Bursary Special School | - | - | - | - | - |
| 4.5 Social Security | - | - | - | - | - |
| | 33,441,932 | 16,961,529 | 50,403,461 | 32,736,802 | 17,666,659 |
| 5.0 Sports | | | | | |
| Constituency Sports Tournaments | 2,747,354 | (1,247,354) | 1,500,000 | 1,500,000 | - |
| | 2,747,354 | (1,247,354) | 1,500,000 | 1,500,000 | - |
| 6.0 Environment | | | | | |
| Uhuru Secondary School | 1,373,677 | | 1,373,677 | - | 1,373,677 |
| KambiGarba Primary School | 1,373,677 | | 1,373,677 | - | 1,373,677 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ISIOLO
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

| | | | | | |
|---------------------------------------|------------|------------|------------|------------|-------------|
| B/F | | 1,637,930 | 1,637,930 | - | 1,637,930 |
| | 2,747,354 | 1,637,930 | 4,385,284 | - | 4,385,284 |
| 7.0 Primary Schools Projects | | | | | |
| Bula mpya primary School | 500,000 | | 500,000 | 500,000 | - |
| Kawalash Primary School | 4,000,000 | | 4,000,000 | 2,000,000 | 2,000,000 |
| Oldonyiro primary School | 2,000,000 | | 2,000,000 | 2,000,000 | - |
| Biliqo Muslim Primary school | 500,000 | | 500,000 | - | 500,000 |
| Wabera Primary School | 2,600,000 | | 2,600,000 | 1,300,000 | 1,300,000 |
| Bassa primary school | 2,600,000 | | 2,600,000 | 2,600,000 | - |
| Malkagalla primary School | 2,600,000 | | 2,600,000 | 2,600,000 | - |
| Lenywenyi Primary School | 2,600,000 | | 2,600,000 | - | 2,600,000 |
| Nantudu Primary School | 1,300,000 | | 1,300,000 | 1,300,000 | - |
| Awarsitu Primary School | 1,300,000 | | 1,300,000 | 1,300,000 | - |
| Kubimatamuka Primary School | 1,300,000 | | 1,300,000 | 1,300,000 | - |
| Ramadhan primary school | 1,300,000 | | 1,300,000 | - | 1,300,000 |
| Korbasa Primary School | 2,600,000 | | 2,600,000 | 2,600,000 | - |
| Mata Muka Primary School | | 1,200,000 | 1,200,000 | 1,300,000 | (100,000) |
| Khalifa Primary School | | 1,200,000 | 1,200,000 | - | 1,200,000 |
| Mataarba Primary school | | 2,400,000 | 2,400,000 | 2,400,000 | - |
| Merit South Muslim Primary School | | 3,600,000 | 3,600,000 | 3,600,000 | - |
| Riig Primary School | | 2,400,000 | 2,400,000 | 2,400,000 | - |
| Taqwa Primary School | | 2,400,000 | 2,400,000 | 2,400,000 | - |
| Isiolo School for the deaf | - | 1,500,000 | - | - | - |
| Wabera Primary School | | 2,500,000 | 2,500,000 | 2,500,000 | - |
| Noloroi Primary School | | 2,400,000 | 2,400,000 | 2,400,000 | - |
| Kipsing Primary school | - | 1,500,000 | - | 1,500,000 | (1,500,000) |
| Kambi Garba Primary school | - | 1,150,000 | - | 1,150,000 | (1,150,000) |
| Wepo La Tumaini primary school | | 3,000,000 | 3,000,000 | 2,999,950 | 50 |
| Akadeli Primary School 2017/2018 | - | 2,000,000 | - | - | - |
| Kiwanjani Primary School 2017/2018 | | 800,000 | 800,000 | - | 800,000 |
| | 25,200,000 | 28,050,000 | 53,250,000 | 40,149,950 | 13,100,050 |
| 8.0 Secondary Schools Projects | | | | | |
| Ngaremara boys secondary School | 6,000,000 | | 6,000,000 | 6,000,000 | - |
| Waso secondary School | 2,000,000 | | 2,000,000 | 2,000,000 | - |
| Bassa day Secondary School | 2,600,000 | | 2,600,000 | 2,600,000 | - |
| Barracks secondary School | 1,300,000 | | 1,300,000 | - | 1,300,000 |

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| | | | | | |
|--|--------------------|-------------------|--------------------|--------------------|-------------------|
| merti boys secondary School | 3,000,000 | | 3,000,000 | 1,500,000 | 1,500,000 |
| Mwangaza secondary school | 2,000,000 | | 2,000,000 | 2,000,000 | - |
| KambiGarba day Secondary School | 3,000,000 | | 3,000,000 | - | 3,000,000 |
| Bula mpya secondary School | 3,000,000 | 3,500,000 | 6,500,000 | 4,000,000 | 2,500,000 |
| Biliqo day secondary School | 5,000,000 | | 5,000,000 | - | 5,000,000 |
| St Pauls secondary School | 3,000,000 | | 3,000,000 | - | 3,000,000 |
| Leparua secondary school | 3,000,000 | | 3,000,000 | - | 3,000,000 |
| Isiolo boys secondary School | 2,800,000 | | 2,800,000 | - | 2,800,000 |
| Korbesa day secondary School | 2,400,000 | | 2,400,000 | - | 2,400,000 |
| oldonyiro Secondary School | 1,000,000 | | 1,000,000 | - | 1,000,000 |
| Bula mpya secondary School | 1,000,000 | | 1,000,000 | - | 1,000,000 |
| Biliqo Girls Secondary School | | 37,000 | 37,000 | - | 37,000 |
| Mwangaza Girls Seondary school | | 2,600,000 | 2,600,000 | 2,600,000 | - |
| Kisima Secondary School | | 2,400,000 | 2,400,000 | 2,400,000 | - |
| Uhuru Secondary school | | 3,000,000 | 3,000,000 | 3,000,000 | - |
| Oldonyiro Girls Secondary School | | 2,245,967 | 2,245,967 | 2,245,967 | - |
| | 41,100,000 | 13,782,967 | 54,882,967 | 28,345,967 | 26,537,000 |
| 9.0 Tertiary institutions | | | | | - |
| Merti TTI | 7,000,000 | | 7,000,000 | | 7,000,000 |
| 9.1 KMTC Isiolo | | 3,000,000 | 3,000,000 | 3,000,000 | - |
| | 7,000,000 | 3,000,000 | 10,000,000 | 3,000,000 | 7,000,000 |
| 10.0 Security Projects | | | | | - |
| MalkaGalla Assistant County Commisioners office | 3,569,748 | - | 3,569,748 | 2,000,000 | 1,569,748 |
| Kom Chief office | 2,000,000 | - | 2,000,000 | 2,000,000 | - |
| | 5,569,748 | - | 5,569,748 | 4,000,000 | 1,569,748 |
| Total | 137,367,724 | 61,666,832 | 199,034,556 | 126,785,416 | 72,249,140 |

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

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-ISIOLO NORTH 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.

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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.

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

12. 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.

13. 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.

14. 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 |
| | B005034 | | 10,579,310 |
| Normal Allocation | B005327 | | 500,000 |
| | B005331 | | 3,537,930 |
| | B030060 | | 10,000,000 |
| | B030405 | | 12,000,000 |
| | B006346 | | 8,000,000 |
| | A699107 | | 11,000,000 |
| | B042747 | | 13,000,000 |
| | B042669 | | 2,736,208 |
| | B041082 | 55,040,876 | |
| | B047426 | 4,000,000 | |
| | B047805 | 18,000,000 | |
| | B049276 | 15,000,000 | |
| | B104298 | 15,000,000 | |
| | B0986562 | 16,000,000 | |
| Conditional Grants | - | - | |
| Receipt from other Constituency | - | - | |
| TOTAL | | 123,040,876 | 71,353,448 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| | | |
| Total | - | - |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| | 2019-2020 | 2018-2019 |
|---|-----------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | - | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | - | - |

4. COMPENSATION OF EMPLOYEES

| Description | 2019 - 2020 | 2018 - 2019 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of temporary employees | 1,769,417 | 1,452,148 |
| Basic wages of casual labour | | - |
| Personal allowances paid as part of salary | | - |
| House allowance | | - |
| Transport allowance | | - |
| Leave allowance | | - |
| Other personnel payments | | - |
| Employer contribution to NSSF | - | 49,120 |
| Gratuity-contractual employees | | |
| TOTAL | 1,769,417 | 1,501,268 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| Description | 2019 - 2020 | 2018 - 2019 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 0 | 100,000.00 |
| Electricity | 83,379 | |
| Water & sewerage charges | | |
| Office rent | | |
| Communication, supplies and services | | |
| Domestic travel and subsistence | | |
| Printing, advertising and information supplies & services | 200,000 | |
| Rentals of produced assets | | |
| Training expenses | | 1,680,000 |
| Hospitality supplies and services | | |
| Other committee expenses | 4,374,348 | 3,349,510 |
| Committee allowance | 3,953,500 | 3,000,000 |
| Insurance costs | | 210,985 |
| Specialised materials and services | | |
| Office and general supplies and services | | |
| Fuel , oil & lubricants | 310,968.20 | 1,428,082 |
| Other operating expenses | - | |
| Bank service commission and charges | - | |
| Other Operating Expenses | | |
| Security operations | | |
| Routine maintenance - vehicles and other transport equipment | 389,500.00 | |
| Routine maintenance- other assets | | |
| TOTAL | 9,311,696 | 9,768,577 |

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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 | 40,369,950 | 2,250,000 |
| Transfers to Secondary Schools | 28,345,967 | 16,667,033 |
| Transfers to Tertiary Institutions | 3,000,000 | 2,000,000 |
| Transfers to Health Institutions | - | |
| TOTAL | 71,715,917 | 20,917,033 |

7. OTHER GRANTS AND OTHER PAYMENTS

| Description | 2019 - 2020 | 2018 - 2019 |
|--------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary - Secondary | 18,883,502 | 10,377,708 |
| Bursary -Tertiary | 13,853,300 | 11,018,734 |
| Bursary- Special Schools | | |
| Mocks & CAT | | |
| Water | | |
| Food Security | | |
| Electricity | | |
| Security | 4,000,000 | 1,000,000 |
| Roads and Bridges | - | |
| Sports | 1,500,000 | 3,750,000 |
| Environment | | |
| Cultural Projects | | |
| Agriculture | | |
| Emergency Projects | 5,751,584 | 7,378,819 |
| TOTAL | 43,988,386 | 33,525,261 |

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

9. OTHER PAYMENTS

| | | |
|----------------|---|---|
| Strategic Plan | - | - |
| ICT Hubs | | |
| TOTAL | | - |

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

| Name of Bank, Account No. & currency | Account Number | 2019 - 2020 | 2018 - 2019 |
|--|-------------------------|-------------------------|-------------------------|
| | | Kshs (30/6/2019) | Kshs (30/6/2018) |
| Equity Bank, Isiolo Branch. Isiolo North NG-CDF | A/C no.0410261949254 | 2,881,416 | 6,625,956 |
| 10B: CASH IN HAND) | | | |
| | | | |
| | | 2019 - 2020 | 2018 - 2019 |
| | | Kshs (30/6/2019) | Kshs (30/6/2018) |
| Location 1 | | - | - |
| Location 2 | | - | - |
| Location 3 | | - | - |
| Other receipts (specify) | | - | - |
| TOTAL | | - | - |
| | | | |
| | | | / |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

Total

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

12A. RETENTION

| | 2019 - 2020 | 2018-2019 |
|--------------|-------------|-------------|
| | <i>Kshs</i> | <i>Kshs</i> |
| Supplier 1 | - | - |
| Supplier 2 | - | - |
| Supplier 3 | - | - |
| Total | - | - |

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

| | 2019 - 2020 | 2018-2019 |
|--------------------|-------------|-------------|
| | <i>Kshs</i> | <i>Kshs</i> |
| Name 1 | - | - |
| Name 2 | - | - |
| Name 3 | - | - |
| Add as appropriate | | |

13. BALANCES BROUGHT FORWARD

| | 2019 - 2020 | 2018 - 2019 |
|---------------|------------------------|------------------------|
| | <i>Kshs (1/7/2019)</i> | <i>Kshs (1/7/2018)</i> |
| Bank accounts | 6,625,956 | 984,647 |
| Cash in hand | | |
| Imprest | | |
| TOTAL | 6,625,956 | 984,647 |

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[Provide short appropriate explanations as necessary]

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 (<i>specify</i>) | - | - | - |
| | - | - | - |

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

| | 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

| | 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 | - | - |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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 | - | - |
| | - | - |

17.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2019-2020 | 2018-2019 |
|---------------------------|-----------|-----------|
| | Kshs | Kshs |
| NGCDFC Staff | - | -x |
| Others (<i>specify</i>) | - | -x |
| | - | -x |

17.3: UNUTILIZED FUND (See Annex 3)

| | 2019-2020 | 2018-2019 |
|---|---------------|---------------|
| | Kshs | Kshs |
| Compensation of employees | 571,023 | 8,732.00 |
| Use of goods and services | 1,263,579 | 543,888.00 |
| Amounts due to other Government entities (see attached list) | 39,417,050 | 44,832,967.00 |
| Amounts due to other grants and other transfers (see attached list) | 23,997,488 | 16,281,245.00 |
| Acquisition of assets | - | - |
| Others -Tertiary | 7,000,000 | - |
| | 72,249,140.00 | 61,666,832 |

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17.4: PMC account balances (See Annex 5)

| | 2019-2020 | 2018-2019 |
|--|---------------|-----------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | | |
| | 10,149,374.00 | 4,028,400 |
| | 10,149,374.00 | 4,028,400 |

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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 | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2020 | Comments |
|------------------------------|-------------|-----------------|-------------------------|---------------------|--------------------------|----------|
| | | a | b | c | d=a-c | |
| Senior Management | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Middle Management | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| | Sub-Total | | | | | |
| Unionisable Employees | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| | Sub-Total | | | | | |
| Others (specify) | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| | Sub-Total | | | | | |
| | Grand Total | | | | | |

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ANNEX 3 – UNUTILIZED FUND

| Programme/Sub-programme | Description | Outstanding balance 2019/20 Kshs | Outstanding balance 2018/19 Kshs | Comments |
|----------------------------------|---|-------------------------------------|-------------------------------------|---------------------------|
| 1.0 Administration and Recurrent | | | | |
| 1.1 Compensation of employees | Payment of NG-CDF staff salaries and Gratuities | 571,023 | 8,732 | Ongoing |
| 1.2 Use of goods and services | Payment of NG-CDFCs allowances | 963,579 | 543,888 | Ongoing |
| Sub total | | 1,534,602 | 552,620 | |
| 2.0 Emergency | To cater for emergencies within the constituency | 375,797 | -1,070,860 | Ongoing |
| Sub total | | 375,797 | -1,070,860 | |
| 3.0 Bursary and Social Security | | | | |
| 4.2 Secondary Schools | To support needy students | 8,139,635 | 8,817,121 | Awaiting School Reopening |
| 4.3 Tertiary Institutions | To support needy students | 8,701,316 | 7,338,652 | Awaiting School Reopening |
| Sub total | | 16,840,951 | 16,155,773 | |
| 4.0 Sports | | | | |
| 5.1 Isiolo North Tournament | Conducting of constituency-wide soccer sports tournament and awarding the winning teams with sports kits i.e. balls, uniforms | -94,242 | -1,341,596 | ongoing |
| Sub total | | -94,242 | -1,341,596 | |
| 5.0 Environment | | | | |
| Uhuru Secondary School | Construction of 2NO. 2door Twin pit latrines to completion . the high cost of construction is due to the fact that the pit latrine are located in a black cotton soil | 1,373,677 | - | ongoing |

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| | | | | |
|-------------------------------------|--|------------|------------|---------|
| KambiGarba Primary School | Construction of 2NO. 2door Twin pit latrines to completion . the high cost of construction is due to the fact that the pit latrine are located in a black cotton soil | 1,373,677 | - | ongoing |
| B/F | | | | |
| Sub total | | 1,637,930 | 1,637,930 | ongoing |
| 6.0 Primary Schools Projects | | 4,385,284 | 1,637,930 | |
| Kawalash Primary School | Construction of a 4 NO. one room teachers houses to completion. | 2,000,000 | - | ongoing |
| Biliqo Muslim Primary school | Purchase and Delivery of 83 desks and chairs each pair @ Kshs.6,024 | 500,000 | - | ongoing |
| Wabera Primary School | Construction of masonry perimeter wall fence 130 metres to completion. | 1,300,000 | - | ongoing |
| Lenywenyi Primary School | Construction of 2NO. classrooms to Completion | 2,600,000 | - | ongoing |
| Ramadhan primary school | Construction of 1NO. classrooms to Completion | 1,300,000 | - | ongoing |
| Mata Muka Primary School | Construction of 1NO. classroom to Completion | -100,000 | - | ongoing |
| Khalifa Primary School | Construction of 1NO. classroom to Completion | 1,200,000 | - | ongoing |
| Isiolo School for the deaf | | 1,500,000 | - | ongoing |
| Akadeli Primary School 2017/2018 | | 2,000,000 | - | ongoing |
| Kiwanjani Primary School 2017/2018 | | 800,000 | - | ongoing |
| Sub total | | 13,100,000 | 28,050,000 | ongoing |
| 7.0 Secondary Projects | | | | |
| Barracks secondary School | Construction of 1NO. classrooms to Completion | 1,300,000 | - | ongoing |
| merti boys secondary School | Construction of 3 NO. one room teachers houses to completion the high cost of construction is due to the fact that the classrooms are located in a black cotton soil. Therefore, to avoid cracks in buildings, the construction have ground beams and columns for soil stabilization | 1,500,000 | - | ongoing |

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| | | | | |
|---------------------------------|---|-------------------|-------------------|----------------|
| KambiGarba day Secondary School | Construction of 2NO. classrooms to Completion.the high cost of construction is due to the fact that the classrooms are located in a black cotton soil. Therefore, to avoid cracks in buildings, the construction have ground beams and columns for soil stabilization. | 3,000,000 | - | ongoing |
| Bula mpya secondary School | Construction of 2NO. classrooms to Completion. the high cost of construction is due to the fact that the classrooms are located in a black cotton soil. Therefore, to avoid cracks in buildings, the construction have ground beams and columns for soil stabilization | 2,500,000 | - | ongoing |
| Biliqo day secondary School | Construction of a laboratory to completion serving 20 students per session | 5,000,000 | - | ongoing |
| St Pauls secondary School | Construction of 2NO. classrooms to Completion. the high cost of construction is due to the fact that the classrooms are located in a black cotton soil. Therefore, to avoid cracks in buildings, the construction have ground beams and columns for soil stabilization. | 3,000,000 | - | ongoing |
| Leparua secondary school | Completion of a Science laboratory;plastering,flooring, painting,gas installations, plumbing works,fixing of doors and windows to fully completion to serve 20 students per session. | 3,000,000 | - | ongoing |
| Isiolo boys secondary School | Construction of a masonry perimeter wall fence 140 metres length to completion. | 2,800,000 | - | ongoing |
| Korbesa day secondary School | Completion of a Science laboratory;plastering,flooring, painting,fixing of doors and windows to fully completion expecting to serve 20 students per session | 2,400,000 | - | ongoing |
| oldonyiro Secondary School | purchase of assorted laboratory Equipments for Physics, chemistry and Biology | 1,000,000 | - | ongoing |
| Bula mpya secondary School | purchase of assorted laboratory Equipments for Physics, chemistry and Biology | 1,000,000 | - | ongoing |
| Biliqo Girls Secondary School | | 37,000 | - | ongoing |
| Sub total | | 26,537,000 | 13,782,967 | ongoing |
| 8.0 Tertiary | | - | | ongoing |

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| Merti TTI | Drilling, equipping and commissioning of a borehole | 7,000,000 | ongoing |
|--|---|-------------------|-------------------|
| 9.0 Security Projects | | 7,000,000 | 3,000,000 |
| MalkaGalla Assistant County Commissioners office | Construction of a Assistant County Commissioners office of floor area of 70 sqmtrs to completion | 1,569,748 | - |
| Kom Chief office | Purchase of Office furnitures:executive desk@70,000, Metallic filing cabinet with lockable drawers@ 70,000,1 executive chair@30,000, reception desk and chair @ 30,000, 4 executive visitors chairs@15,000 = 60,000, linked steel chairs at waiting room @75,000. completion of office construction 665,000 by plastering,fixing of doors and windows, flooring, painting, fencing of the the chiefs office compound using concrete posts and Chainlink@1,000,000(1 Acre) | 1,000,000 | - |
| Sub total | | 2,569,748 | 899,998 |
| TOTAL | | 72,249,140 | 61,666,832 |

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f | | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) |
|--|---------------------|------------------|----------------------------------|----------------------------------|------------------------|
| | (Kshs) | 2019/20 | | | |
| Land | | | | | 2018/19 |
| Buildings and structures | | | | | |
| Transport equipment | | 7,799,500 | - | - | 7,799,500 |
| Office equipment, furniture and fittings | | 1,562,500 | - | - | 1,562,500 |
| ICT Equipment, Software and Other ICT Assets | | 51,000 | - | - | 51,000 |
| Other Machinery and Equipment | | 199,000 | - | - | 199,000 |
| | | 9,612,000 | | | 9,612,000 |

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

| S/NO | PMC | Bank | Account number | 2019/20 | 2018/19 |
|------|------------------------------------|------------------------|----------------|------------|-----------|
| 1 | WASO SEC SCHOOL | EQUITY BANK- ISIOLO | 410278975015 | 2,241,601 | - |
| 2 | MWANGAZA GIRLS | EQUITY BANK- ISIOLO | 0410279604294 | 451,486 | - |
| 3 | NGARAMARA SEC | EQUITY BANK- ISIOLO | 410279868198 | 6,000,000 | - |
| 4 | DADACHABARA SEC SCHOOL | EQUITY BANK- ISIOLO | 0410279731838 | 1,176,800 | - |
| 5 | AWARSITU PRY SCHOOL | EQUITY BANK- ISIOLO | 0410279944815 | 279,487 | - |
| 6 | Biliqo Day Secondary School PMC | Equity | 410278987288 | - | 529,000 |
| 7 | Bula Mpya secondary School PMC | Equity | 410278988228 | - | 499,400 |
| 8 | Waso Secondary school PMC | Equity | 410278975015 | - | 3,000,000 |
| | | | | 10,149,374 | 4,028,400 |

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XVI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|--|-----------------------------------|--|
| 5.1 Transfers to Primary Schools | Note 6 to the financial statements reflects Kshs. 20,917,033 in respect to transfers to other government entities which includes Kshs. 2,250,000 in respect to transfers to primary Schools which further includes Kshs, 250,000 allocated and disbursed to Kambi Garba Primary School for purchase of school desks. | The file containing the documents required was availed for audit | Fund Account Manager | Resolved | Resolved |

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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) |
|--|---|---|--|-----------------------------------|--|
| 5.2 Transfers to Tertiary Institutions | However, procurement documents, delivery notes, invoices and inspection and acceptance reports were not availed for review transfers to other government entities which includes Kshs. 2,000,000 in respect to transfers to tertiary institutions being money disbursed for the construction of one classroom to completion and tutors' offices at Kenya Medical Training College, Isiolo during the year ended 30 June 2019. In the circumstances, the | <i>The file containing the documents was held at KMTC by the PMC. during the exercise. However, as per the physical verification we carried out with your team, there is value for money and the structure is expected to be in use by the institution. Please find the file containing the said documents.</i> | Fund Account Manager | Resolved | Resolved |

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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) |
|--|---|--|--|-----------------------------------|--|
| 6.0 Project Management Implementation | propriety and value for money of the Kshs. 2,000,000 expenditure for the year ended 30 June 2019 could not be ascertained. | | | | |
| | Note 6 and 7 to the financial statements reflects Kshs. 20,917,033 and Kshs. 33,525,261 in respect to transfers to other Government entities and other grants and other payments respectively both totaling Kshs. 54,442,294 for the year ended 30 June 2019. | <i>We provided the project implementation status report in soft copy during the audit exercise. Please again find the attached project implementation status report.</i> | Fund Account Manager | Resolved | Resolved |

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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>However, the project implementation status was not availed for audit review.</p> <p>In the circumstances, it has not been possible to ascertain the implementation status of projects worth Kshs. 54,442,294 for the year ended 30 June 2019.</p> | | | | |