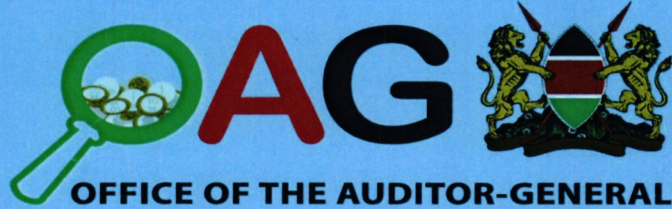



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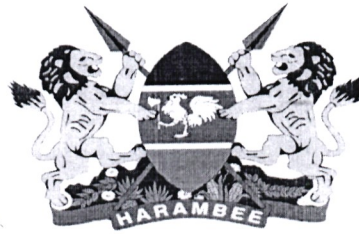
OF

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND—BUURI
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BUURI Constituency Headquarters

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

(f) NGCDF BUURI Constituency Contacts

Telephone: (254) 722861117

E-mail: Indongo@ngcdf.go.ke

Website: www.buuricdf.go.ke

(g) NGCDF BUURI Constituency Bankers

Equity Bank

Meru Branch

A/C No.0140261996107

P.O. Box 60000

Meru , Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Fig.1.1 Kiranga Primary School Classrooms

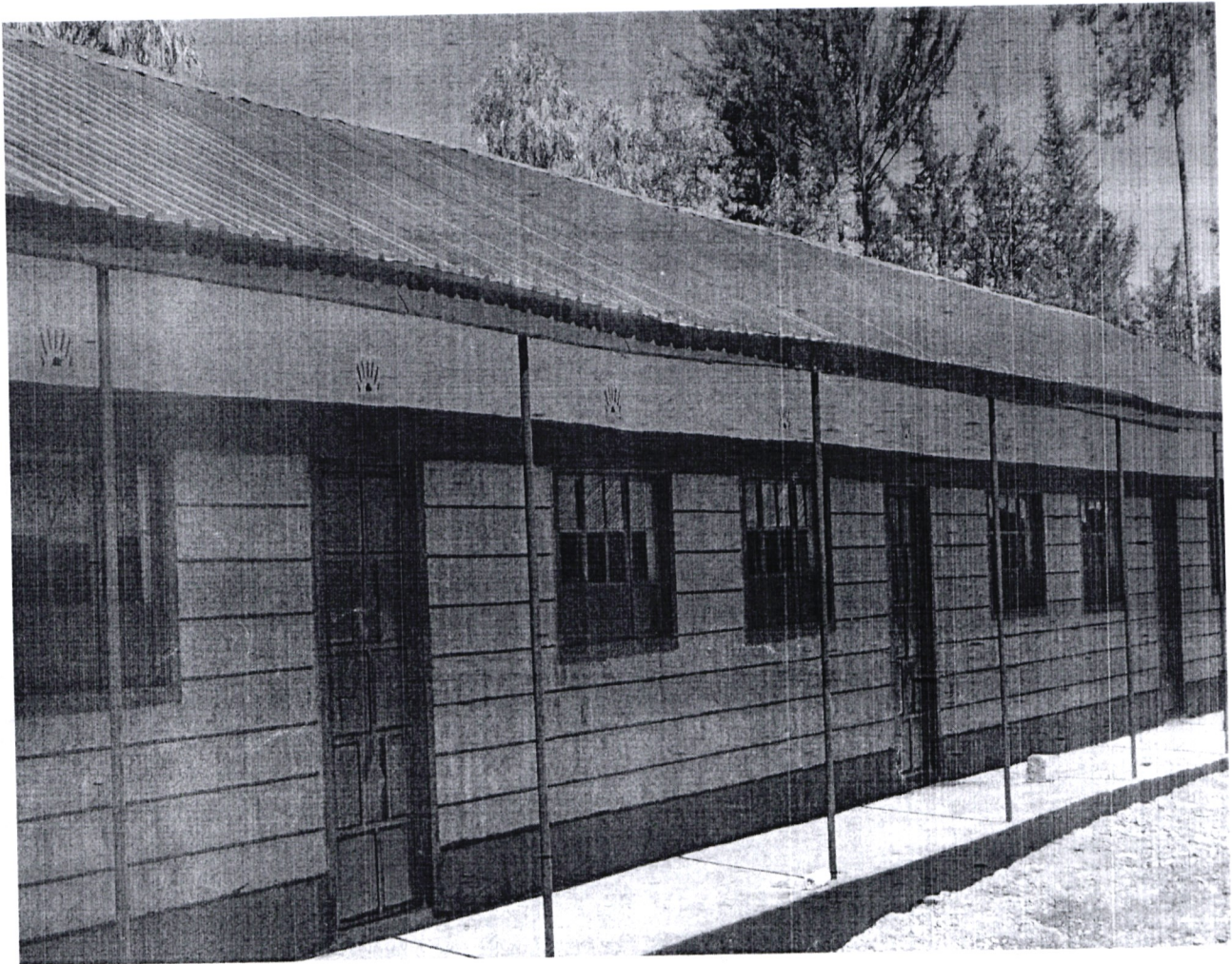


Fig.1.2 Kieni Kia Ndege Primary School

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

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

Fig 2.1 Summary of Appropriation (Recurrent)

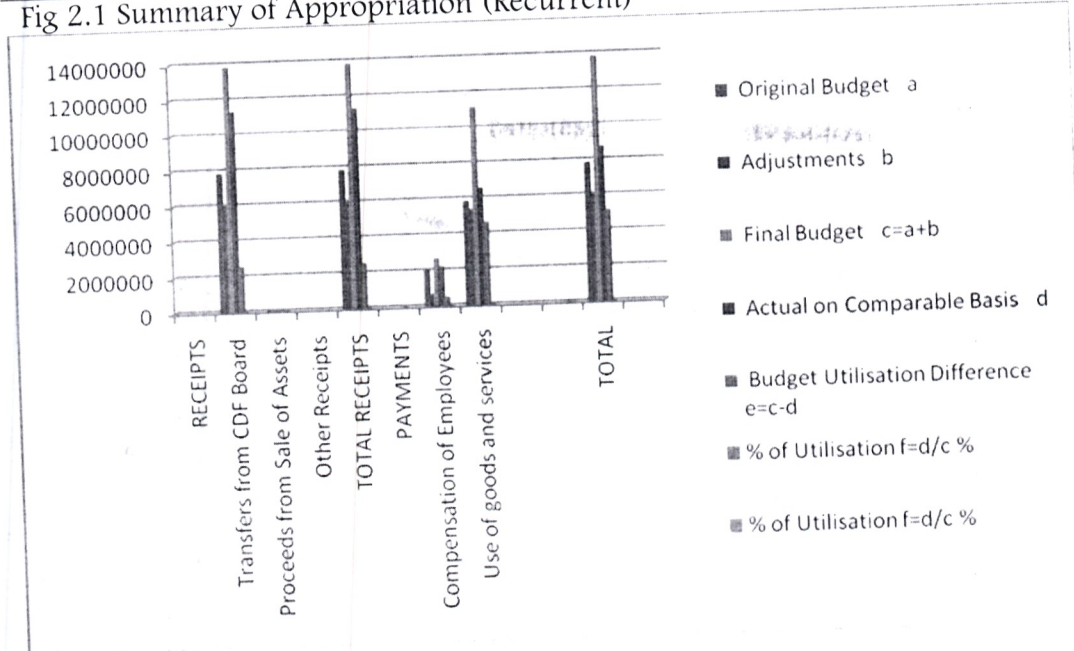
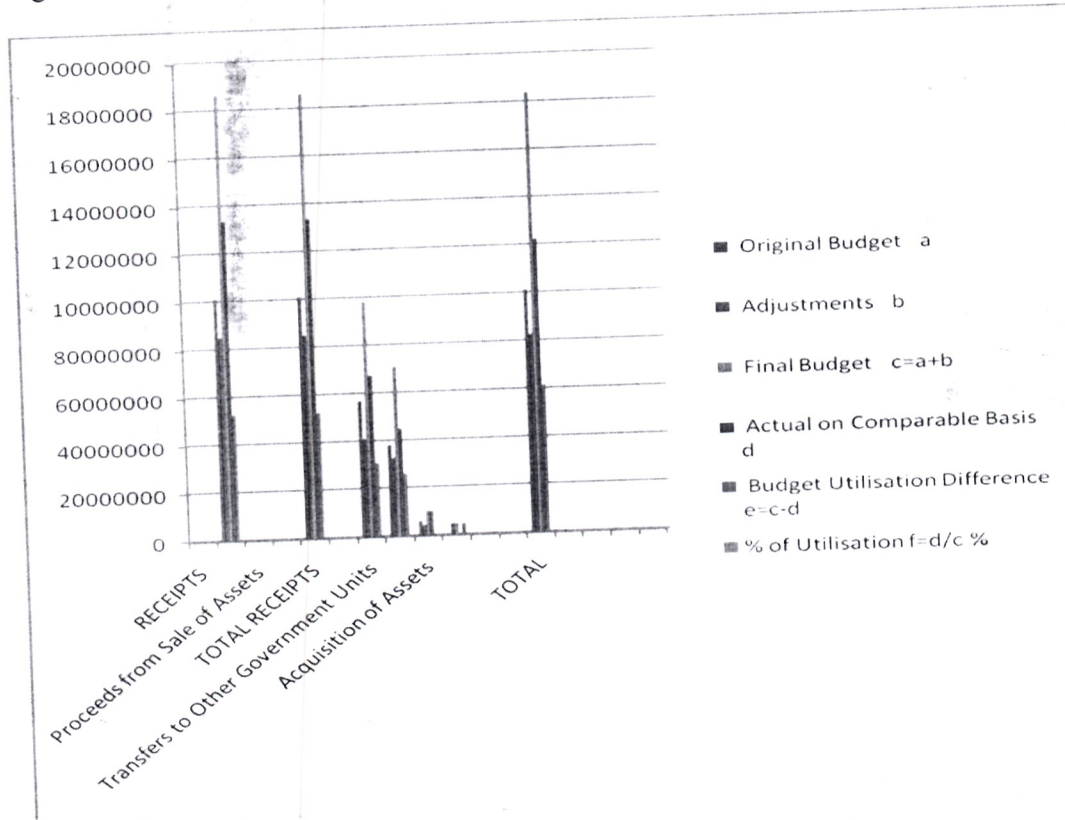


Fig2.2 Summary of Appropriation (Development)



Sign.....
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


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


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

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

Approval of the financial statements

The NGCDF-BUURI Constituency financial statements were approved and signed by the Accounting Officer on 25th September 2019.

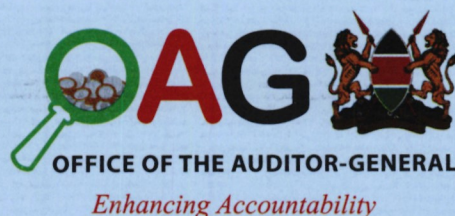

Fund Account Manager
Name: Lucy Ndong'o


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

21 SEP 2019

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 – BUURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Buuri Constituency set out on pages 7 to 41, which comprise the statement of assets and liabilities as at 30 June, 2019, 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 and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Buuri Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Accuracy of Summary Statement of Appropriation - Recurrent and Development Combined

The summary statement of appropriation- recurrent and development combined reflects Kshs.91,060,082 in respect to budget adjustments for the year ended 30 June, 2019 which should comprise any utilized funds and cash balances from the previous year. However, the audited 2017/2018 financial statements reflects unutilized funds and cash balances of Kshs.78,608,233 and Kshs.30,437,668 respectively as at 30 June, 2018 both totaling Kshs.109,045,901 resulting to unexplained and unreconciled variance of Kshs.17,985,819.

In the circumstances, the accuracy and completeness of the Kshs.91,060,082 budget adjustments for the year ended 30 June, 2019 could not be confirmed.

Report of the Auditor-General on National Government Constituencies Development Fund – Buuri Constituency for the year ended 30 June, 2019

2.0 Unreconciled Cash and Cash Equivalents

Note 10A to the financial statements reflects Kshs.10,508,014 in respect to cash and cash equivalents balance as at 30 June, 2019 held in one bank account. However, the following anomalies were noted;

- (i) The respective bank reconciliation statement reflects unrepresented cheques totalling Kshs.2,643,317.25 which further includes sixteen (16) stale cheques totalling Kshs.148,635.65 and which had not been replaced or reversed in the cash book as at 30 June, 2019 thereby understating the cash and cash equivalents balance of Kshs.10,508,014 by the same amount.
- (ii) Further, the respective bank reconciliation statement reflects Kshs.2,750 in respect to receipts in the bank statements not yet recorded in cash books and therefore understating the cash and cash equivalents by the same amount.
- (iii) In addition, the respective bank reconciliation statement reflects Kshs.25,811 in respect to payments in the bank statements not entered in the cashbooks and therefore overstating the cash and cash equivalents by the same amount.

In view of the above, the validity and accuracy of the cash and cash equivalents balance of Kshs.10,508,014 as at 30 June, 2019 could not be confirmed.

3.0 Transfers to Other Government Entities

3.1 Incomplete Construction of Kitchen at Kangaita Secondary School

Note 6 to the financial statements reflects Kshs.67,450,000 in respect to transfers to other government entities which includes Kshs.18,750,000 in respect to transfers to secondary schools. The amount includes Kshs.800,000 disbursed to Kangaita Secondary School for construction of a kitchen during the year ended 30 June, 2019. However, physical verification conducted in November, 2019 revealed that although a contractor had been paid Kshs.800,000 during the year, the floor, window panes, facial board and paintings which were included in the bill of quantities (BQ) had not been done and the contractor was not on site.

In the circumstances, the regularity and value for money for the Kshs.800,000 expenditure for the year ended 30 June, 2019 could not be ascertained.

3.2 Incomplete Construction of Classes at Angaine Primary School

Note 6 to the financial statements reflects Kshs.67,450,000 in respect to transfers to other government entities. This includes Kshs.48,700,000 in respect to transfers to primary schools which further includes Kshs.1,200,000 disbursed to CCM Angaine Primary School for construction of two classrooms during the year ended 30 June, 2019. However, physical verification done in November, 2019 revealed that the two classrooms had been constructed up to lintel level and there was no sign that the contractor was on site, in spite of the contractor having been paid Kshs.1,200,000.

In the circumstances, the regularity and value for money for the Kshs.1,200,000 expenditure for the year ended 30 June, 2019 could not be ascertained.

4.0 Unaccounted for Bursaries

Note 7 to the financial statements reflects Kshs.44,975,202 in respect to other grants and other payments which includes Kshs.18,053,640, Kshs.12,931,000 and Kshs.475,000 in respect to bursaries to secondary schools, tertiary institutions and special schools respectively all totalling Kshs.31,459,640 as at 30 June, 2019. However, the expenditure was not supported or accounted for, with accounting records such as bursary applications forms, lists of all applicants, successful applicants, criteria used when awarding the bursaries and the vetting committee's minutes.

It was therefore not possible to ascertain whether bursaries amounting to Kshs.31,459,640 were awarded to the most deserving applicants and whether the funds were utilized for the intended purpose.

Further, out of the Kshs.31,459,640 bursaries disbursed during the year, only Kshs.25,240,100 (80%) were acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.6,219,540 (20%) as unacknowledged.

Consequently, it was not possible to ascertain whether the bursaries totalling Kshs.31,459,640 benefited the intended beneficiaries and whether they were expended as appropriated.

5.0 Unconfirmed Project Management Committees (PMCs) Bank Account Balances

The summary statement of appropriation: development for the year under review reflects actual expenditure of Kshs.125,840,401 which was disbursed to various institutions to implement projects through PMCs. Included in the Kshs.125,840,401 is Kshs.6,431,748 reflected in Note 15.4 to the financial statements as the PMCs bank account balances being the disbursed but utilized projects funds as at 30 June, 2019. However, bank confirmation certificates for these PMCs accounts were not availed for audit review.

In the circumstances, the existence and accuracy of Kshs.6,431,748 in PMCs bank account balances as at 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Performance and Control

The statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.200,100,958 and Kshs.145,060,082 respectively resulting to an under-funding of Kshs.55,040,876 or 27% of the budget. Similarly, the Fund spent Kshs.134,552,068 against an approved budget of Kshs.200,100,958 resulting to an under-expenditure of Kshs.65,548,889 or 33% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Buuri Constituency.

1.1 Un availed Project Management Implementation Status

The summary statement of appropriation: development for the year ended 30 June, 2019 reflects a budgeted expenditure of Kshs.186,309,393 and actual expenditure of Kshs.125,840,401 which was utilized on project implementation. However, the project implementation status was not availed for audit review.

In the circumstances, it was not possible to ascertain whether the projects worth Kshs.125,840,401 for the year ended 30 June, 2019 were implemented and casting doubt on whether the residents of Buuri Constituency got value for the funds expended.

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 matter described in the Basis on Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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 Presentation of the Financial Statements

The financial statements for the year ended 30 June, 2019 reflects the following anomalies;

1.1 Double Paging of Financial Statements

The table of contents and key constituency information and management in the financial statements for the year ended 30 June, 2019 have both been paginated as page 1.

1.2 Non Inclusion of Key Achievements of Forward Note by the Chairman

The forward note by the chairman in the financial statements for the year ended 30 June, 2019 submitted for audit review only reflects a photo of Kiranga Primary School class rooms. The note does not include the key achievements and challenges faced by

the Fund during the year under review contrary to the International Public Sector Accounting Standards (Cash Basis) reporting template revised in 2019 prescribed by the Public Sector Accounting Standards Board (PSASB), which requires inclusion of key achievements, and challenges.

1.3 Progress on Follow-up of Auditor Recommendations

The progress on follow up of auditor recommendations at page 41 of financial statements indicates that all issues raised on the audit report for year 2017/2018 were resolved by March, 2019 but no evidence was availed for audit review.

Consequently, the presentation of the financial statements for the year under review does not conform to the International Public Sector Accounting Standards (Cash Basis) reporting template prescribed by PSASB.

2.0 Transfer to Other Government Entities-Primary Schools

2.1 Unsupported Transfers to DEB Ontulili Primary

Note 6 to the financial statements reflects Kshs.67,450,000 in respect to transfers to other government entities which includes Kshs.48,700,000 in respect to transfers to primary schools and Kshs.260,000 reallocated from security and disbursed to DEB Ontulili Primary school for completion of a classroom including roofing, plastering, windows, floor and painting during the year ended 30 June, 2019.

However, there was no evidence that the reallocation was done with an approval from the Board as required in Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

Further, physical verification done in November, 2019 in the school revealed that it was not possible to identify the particular class where the funds had been applied as the respective class were not labeled contrary to Section 15(1)(f) of National Government Constituencies Fund Regulations 2016 which states that there shall be appointed a project management committee for each project in a constituency in accordance with section 36 of the Act which shall undertake project closure, labelling and handover upon completion.

In addition, the quotations/tender documents and evaluation committee minutes were not availed for audit review.

In the circumstances, the regularity and value for money could not be confirmed.

2.2 Variation of Works at Kangaita Primary School

Note 6 to the financial statements reflects Kshs.67,450,000 in respect to transfers to other government entities which includes Kshs.48,700,000 in respect to transfers to primary schools and Kshs.650,000 disbursed to Kangaita Primary School for construction of two (2) blocks of toilets with 16 doors during the year ended 30 June, 2019. However, physical

verification done in November, 2019 revealed that two (2) blocks of toilets with 12 doors had been constructed instead of 16 doors. This is contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

In the circumstances, the completeness and value for money on the two blocks could not be confirmed.

3.0 Other Grants and Other Payments

3.1 Unsupported Sports Expenditure

Note 7 to the financial statements reflects Kshs.44,975,202 in respect to other grants and other payments which includes Kshs.2,630,606 in respect to sports being funds disbursed to Buuri Sports Project Management Committee. The funds were spent on sports activity allowances and cash rewards for winners of athletics, singing, dancing and drama.

However, no supporting evidence including the minutes approving the sports activities, attendance schedules and mode of transport were availed for audit review to show how the funds were spent. This is contrary to Section 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all expenditures and receipts should be supported by appropriate authority and adequate documentations.

Further, the payments contravened Section 25(8) of the National Government Constituencies Development Fund Act 2015 which stipulates that sports activities should be considered as development projects for purposes of this act but shall exclude cash awards.

In the circumstances, the legality and value for money of Kshs.2,630,606 incurred could not be confirmed.

3.2 Unsupported Emergency Projects

Note 7 to the financial statements for the year ended 30 June, 2019 reflects Kshs.44,975,202 in respect to other grants and other payments which includes Kshs.2,610,000 in respect to emergency projects.

However, applications for emergency funding and report on urgent unforeseen situations were not availed for audit review. This is contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that expenditure on emergency should be for an urgent, unforeseen need for expenditure which in the opinion of the constituency committee cannot be delayed until the next financial year without harming the public interest of the constituents.

Further, report on utilization of emergency funds to the board as required by Section 20(2) of National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board

within thirty days of the occurrence of the emergency was also not provided for audit review.

In the circumstances, the regularity and value for money of Kshs.2,610,000 incurred could not be confirmed.

4.0 Wrong Charge on Acquisition of Assets

Note 8 to the financial statements reflects Kshs.9,915,199 in respect to acquisition of assets for the year ended 30 June, 2019 which includes Kshs.1,086,999 in respect to purchase of computers, printers and other Information Technology (IT) equipment and Kshs.391,700 spent on purchase of computers, printers and other IT equipment. The assets were however, charged to purchase of office furniture and fittings contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

In the circumstances, the regularity of the expenditure of Kshs.1,478,699 on acquisition of assets could not be confirmed.

5.0 Unsupported Other Payments

Note 9 to the financial statements reflects Kshs.3,500,000 in respect to other payments for the year ended 30 June, 2019 which further reflects as an expenditure on the Fund's strategic plan.

However, the strategic plan was not provided for audit review. Further, constituency committee minutes approving the strategic plan, public participation, tenders, evaluation committee minutes showing how the supplier was selected and professional opinion were also not provided for audit review.

In the circumstances, the legality and value for money on the expenditure of Kshs.3,500,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



Nancy Gathungu
AUDITOR-GENERAL


Nairobi


05 October, 2021

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	114,622,414	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		114,622,414	43,405,172
PAYMENTS			
Compensation of employees	4	2,182,638	1,419,684
Use of goods and services	5	6,529,029	5,821,972
Transfers to Other Government Units	6	67,450,000	1,500,000
Other grants and transfers	7	44,975,202	16,358,201
Acquisition of Assets	8	9,915,199	-
Other Payments	9	3,500,000	-
TOTAL PAYMENTS		134,552,068	25,099,857
SURPLUS/DEFICIT		(19,929,654)	18,305,316

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 25th September 2019 and signed by:


Fund Account Manager
Name: Lucy Ndong'o


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

25 SEP 2019

NATIONAL SUB-COUNTY
ACCOUNTANT - BUURI
No. 194-15433

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BUURI CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,508,014	30,437,668
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,508,014	30,437,668
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		10,508,014	30,437,668
FINANCIAL LIABILITIES			
Accounts Payable			
	12A	-	-
	12B	-	-
Gratuity		-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		10,508,014	30,437,668
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	30,437,668	11,059,813
Surplus/Deficit for the year		(19,929,654)	18,305,316
Prior year adjustments	14	-	1,072,540
NET LIABILITIES		10,508,014	30,437,669

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 25th September 2019 and signed by:


Fund Account Manager
Name: Lucy Ndong'o
SEP 2019


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BUURI CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2019

		2018 - 2019	2017 - 2018
		Kshs	Kshs
Receipts			
Transfers from CDF Board	1	114,622,414	43,405,172
Other Receipts	3	-	-
Total Receipts		114,622,414	43,405,172
Payments			
Compensation of Employees	4	2,182,638	1,419,684
Use of goods and services	5	6,529,029	5,821,972
Transfers to Other Government Units	6	67,450,000	1,500,000
Other grants and transfers	7	44,975,202	16,358,201
Other Payments	9	3,500,000	-
Total Payments		124,636,869	25,099,857
Total Receipts Less Total Payments		(10,014,455)	18,305,315
Adjusted for:			
Prior Year adjustment	14	-	1,072,540
Net Adjustments		-	-
Net cash flow from operating activities		(10,014,455)	19,377,855
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(9,915,199)	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(19,929,654)	19,377,855
Cash and cash equivalent at BEGINNING of the year	13	30,437,668	11,059,813
Cash and cash equivalent at END of the year		10,508,014	30,437,668

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 25th September 2019 and signed by:

Fund Account Manager
Name: Lucy Ndong **25 SEP 2019**


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

THE NATIONAL SUB-COUNTY
ACCOUNTANT - BUURI
P.O. Box 194 - 10406
TIMAU

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	e=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	91,060,082	200,100,958	145,060,082	55,040,876	73%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL RECEIPTS	109,040,876	91,060,082	200,100,958	145,060,082	55,040,876	73%
PAYMENTS						
Compensation of Employees	2,000,000	643,802	2,643,802	2,182,638	461,164	83%
Use of goods and services	5,813,680	5,334,083	11,147,762	6,529,029	4,618,733	59%
Transfers to Other Government Units	57,000,000	48,200,000	105,200,000	67,450,000	37,750,000	64%
Other grants and transfers	38,160,847	24,555,170	62,716,017	44,975,202	17,740,815	72%
Acquisition of Assets	6,066,349	4,150,000	10,216,349	9,915,199	301,150	97%
ICT Hub	-	4,677,027	4,677,027	-	4,677,027	0%
Strategic Plan	-	3,500,000	3,500,000	3,500,000	-	100%
TOTAL	109,040,876	91,060,082	200,100,957	134,552,068	65,548,889	67%

- The underutilization of funds is due to delay in disbursement.
- The ICT Hub project 0%, has not yet been implemented owing to the fact that there are no public facilities to do the installations.
- The NGCDF-BUURI Constituency financial statements were approved on 25th September 2019 and signed by:

Fund Account Manager
 Name: Lucy Ndongo

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

25 SEP 2019

BUURI CONSTITUENCY
 STATE ACCOUNTS
 194-1045

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


VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	7,813,679	5,977,885	13,791,564	11,276,347	2,515,217	82%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	7,813,679	5,977,885	13,791,564	11,276,347	2,515,217	82%
PAYMENTS						
Compensation of Employees	2,000,000	643,802	2,643,802	2,182,638	461,164	83%
Use of goods and services	5,813,679	5,334,083	11,147,762	6,529,029	4,618,733	59%
TOTAL	7,813,679	5,977,885	13,791,564	8,711,667	5,079,896	63%

The NGCDF-BUURI Constituency financial statements were approved on 25th September 2019 and signed by:


Fund Account Manager
Name: Lucy Ndong'o

25 SEP 2019


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


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

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	101,227,197	85,082,197	186,309,394	133,783,735	52,525,659	72%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts			-		-	
TOTAL RECEIPTS	101,227,197	85,082,197	186,309,394	133,783,735	52,525,659	72%
PAYMENTS						
Transfers to Other Government Units	57,000,000	48,200,000	105,200,000	67,450,000	37,750,000	64%
Other grants and transfers	38,160,847	24,555,170	62,716,017	44,975,202	17,740,815	72%
Acquisition of Assets	6,066,349	4,150,000	10,216,349	9,915,199	301,150	97%
ICT Hub	-	4,677,027	4,677,027	-	4,677,027	0%
Strategic Plan	-	3,500,000	3,500,000	3,500,000	-	100%
TOTAL	101,227,196	85,082,197	186,309,393	125,840,401	60,468,992	68%

The NGCDF-BUURI Constituency financial statements were approved on 25th September 2019 and signed by:

Fund Account Manager
 Name: Lucy Ndongo


 25 SEP 2019

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


 THE NATIONAL GOVERNMENT
 ACCOUNTANTS - BUURI
 P.O. Box 294 - DUNDU
 NAIROBI

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

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2019

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2018/2019	Kshs	Kshs	Kshs	2018/2019	Kshs	30/06/2019	Kshs		Kshs
1.0 Administration and Recurrent										
1.1 Compensation of employees	2,000,000		643,802		2,643,802		2,182,638		461,164	
1.2 Committee allowances	1,042,453		1,089,060		2,131,513		1,619,060		512,453	
1.3 Use of goods and services	1,500,000		1,203,441		2,703,441		2,003,440		700,001	
2.0 Monitoring and evaluation										
2.1 Capacity building	1,100,000		1,589,182		2,689,182		-		2,689,182	
2.2 Committee allowances	1,121,226		702,400		1,823,626		1,606,529		217,097	
2.3 Use of goods and services	1,050,000		750,000		1,800,000		1,300,000		500,000	
3.0 Emergency	5,738,993		1,637,931		7,376,924				7,376,924	
TUTUA PRIMARY					-		550,000		(550,000)	
PCEA TIMAU PRY					-		1,100,000		(1,100,000)	
NKUNGA PRIMARY					-		100,000		(100,000)	
RUNKURU PRIMARY					-		260,000		(260,000)	
MATUURU PRY					-		600,000		(600,000)	
4.0 Bursary and Social Security										
4.1 Special Schools	500,000		-		500,000		475,000		25,000	
4.2 Secondary Schools	16,760,219		16,306,896		33,067,115		18,053,640		15,013,475	
4.3 Tertiary Institutions	10,000,000		2,500,000		12,500,000		12,931,000		(431,000)	
5.0 Sports										
5.1 BuuriNgcdf Sports Programme	2,180,818		1,736,206		3,917,024		2,630,606		1,286,418	
6.0 Environment										
6.1 BuuriNgcdf Environment Programme	2,180,818		3,374,137		5,554,955		3,674,956		1,879,999	
7.0 Primary Schools Projects										
7.1 AIC Kaithe Primary School	250,000		-		250,000				250,000	

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

7.2 AIC Kaithe primary school	100,000	-	100,000	-	100,000	100,000
7.3 CCM Angaine primary school	1,200,000	-	1,200,000	-	1,200,000	1,200,000
7.4 CCM Kirimara Primary School	600,000	-	600,000	-	600,000	600,000
7.5 CCM Ntumburi primary school	100,000	-	100,000	-	100,000	100,000
7.6 CCM Ontulili primary school	1,200,000	-	1,200,000	-	1,200,000	1,200,000
7.7 DEB Kiambogo primary school	100,000	-	100,000	-	100,000	100,000
7.8 DEB Madaraka Primary School	1,100,000	-	1,100,000	-	1,100,000	1,100,000
7.9 DEB Madaraka Primary School	300,000	-	300,000	-	300,000	300,000
7.10 DEB Mutethia primary school	100,000	-	100,000	-	100,000	100,000
7.11 DEB Nchoroiboro Primary	800,000	-	800,000	-	800,000	800,000
7.12 DEB Nchoroiboro Primary	1,000,000	-	1,000,000	-	1,000,000	1,000,000
7.13 DEB Nchoroiboro Primary school	100,000	-	100,000	-	100,000	100,000
7.14 DEB Ndemu primary school	500,000	-	500,000	-	500,000	500,000
7.15 DEB Ngusishi Primary School	1,000,000	-	1,000,000	-	1,000,000	1,000,000
7.16 DEB Nkandone primary school	100,000	-	100,000	-	100,000	100,000
7.17 DEB Ontulili Primary School	2,200,000	-	2,200,000	-	2,200,000	2,200,000
7.18 Gundua Primary school	100,000	-	100,000	-	100,000	100,000
7.19 Kairune Primary School	600,000	-	600,000	-	600,000	600,000
7.20 Kaithe Primary School	500,000	-	500,000	-	500,000	500,000
7.21 Kangaita primary school	650,000	-	650,000	-	650,000	650,000
7.22 Kanthungu primary school	100,000	-	100,000	-	100,000	100,000
7.23 Kanyunga Primary school	100,000	-	100,000	-	100,000	100,000
7.24 Kanyunga Primary school	500,000	-	500,000	-	500,000	500,000
7.25 Karanene primary school	1,100,000	-	1,100,000	-	1,100,000	1,100,000
7.26 Karimba primary school	650,000	-	650,000	-	650,000	650,000
7.27 Kauru Nkuriga primary	100,000	-	100,000	-	100,000	100,000
7.28 Kauru Nkuriga Primary School	650,000	-	650,000	-	650,000	650,000
7.29 Kianda Primary School	1,200,000	-	1,200,000	-	1,200,000	1,200,000
7.30 Kiborione primary school	100,000	-	100,000	-	100,000	100,000
7.31 Kiieni kiandege primary school	500,000	-	500,000	-	500,000	500,000

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

7.32Kinyenjere primary school	600,000	-	600,000	600,000	-
7.33Kiranga primary school	2,200,000	-	2,200,000	-	2,200,000
7.34Kiringo primary school	100,000	-	100,000	-	100,000
7.35Kironya primary school	500,000	-	500,000	-	500,000
7.36Marere Primary School	1,200,000	-	1,200,000	600,000	600,000
7.37Marinya a ruibi Primary School	650,000	-	650,000	-	650,000
7.38Maritati Primary School	650,000	-	650,000	-	650,000
7.39Marurui Primary School	1,000,000	-	1,000,000	1,000,000	-
7.40Marurui Primary School	1,200,000	-	1,200,000	-	1,200,000
7.41Maturu primary School	600,000	-	600,000	-	600,000
7.42Michaka Primary School	650,000	-	650,000	-	650,000
7.43Michaka Primary School	100,000	-	100,000	-	100,000
7.44Michogomone Primary School	600,000	-	600,000	-	600,000
7.45Michogomone Primary school	100,000	-	100,000	-	100,000
7.46Mitoone Primary school	100,000	-	100,000	-	100,000
7.47Mugae Primary School	550,000	-	550,000	-	550,000
7.48Mugae primary school	100,000	-	100,000	-	100,000
7.49Mugumone Primary School	600,000	-	600,000	-	600,000
7.50Mujujune Primary School	600,000	-	600,000	-	600,000
7.51Mujujune primary school	100,000	-	100,000	-	100,000
7.52Murinya primary school	200,000	-	200,000	200,000	-
7.53Muruguma Primary School	650,000	-	650,000	-	650,000
7.54Muruguma Primary school	100,000	-	100,000	-	100,000
7.55Mutunyi Primary School	650,000	-	650,000	-	650,000
7.56Mutunyi primary school	100,000	-	100,000	-	100,000
7.57MCK Mutuuma Primary school	650,000	-	650,000	-	650,000
7.58Ndurumuru primary school	100,000	-	100,000	-	100,000
7.59Ngusishi Primary School borehole	1,200,000	-	1,200,000	-	1,200,000
7.60Njotene primary school	600,000	-	600,000	600,000	-
7.61Njuruta primary school	100,000	-	100,000	-	100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BUURI CONSTITUENCY

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

7.62Nkiria primary school	-	650,000	-	650,000	-	650,000	-	650,000
7.63Nkunga primary school	-	600,000	-	600,000	-	600,000	-	600,000
7.64Ntharangwene primary school	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
7.65Ntirimiti Primary School	-	650,000	-	650,000	-	650,000	650,000	-
7.66Ntirimiti Primary school	-	100,000	-	100,000	-	100,000	100,000	-
7.67CCM Numburi Primary School	-	600,000	-	600,000	-	600,000	600,000	-
7.68Ribui Primary school	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
7.69Ribui Primary school	-	100,000	-	100,000	-	100,000	-	100,000
7.70Rugete Primary School	-	650,000	-	650,000	-	650,000	-	650,000
7.71Rugete primary school	-	100,000	-	100,000	-	100,000	-	100,000
7.72Ruibi primary school	-	650,000	-	650,000	-	650,000	-	650,000
7.73Runkuru primary school	-	100,000	-	100,000	-	100,000	-	100,000
7.74IPCA Subuiga Primary School	-	650,000	-	650,000	-	650,000	-	650,000
7.75PCEA Timau primary school	-	200,000	-	200,000	-	200,000	-	200,000
7.76Tutua Primary School	-	1,800,000	-	1,800,000	-	1,800,000	-	1,800,000
7.77Marurui Primary School	-	-	100,000	100,000	-	100,000	100,000	-
7.78AIPCA Rugusu primary	-	-	100,000	100,000	-	100,000	100,000	-
7.79Ntharangwene primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.80Gakando primary	-	-	100,000	100,000	-	100,000	100,000	-
7.81Mburugiti primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.82Karanene primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.83Kibirichia primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.84Ruibi primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.85Mucheene primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.86Kimbo primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.87CCM Kiriama primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.88DEB Nkiriama primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.89PCEA Timau primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.90Kithithina primary school	-	-	100,000	100,000	-	100,000	100,000	-
7.91CCM Angaine primary school	-	-	100,000	100,000	-	100,000	100,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BUURI CONSTITUENCY
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7.92CCM	Ontulili primary school	-	100,000	100,000	100,000	-
7.93DEB	Ontulili primary school	-	100,000	100,000	100,000	-
7.94Kanga	Kanga primary school	-	100,000	100,000	100,000	-
7.95Nkandone	Nkandone primary school	-	100,000	100,000	100,000	-
7.96Kiranga	Kiranga primary school	-	100,000	100,000	100,000	-
7.97Maturu	Maturu primary school	-	100,000	100,000	100,000	-
7.98DEB	Nchoroiboro primary school	-	100,000	100,000	100,000	100,000
7.99Kairune	Primary School	-	100,000	100,000	100,000	-
7.100Kithuene	primary school	-	100,000	100,000	-	100,000
7.101Njotene	primary school	-	100,000	100,000	-	100,000
7.102Karumathi	primary school	-	100,000	100,000	100,000	-
7.103Tutua	Primary School	-	100,000	100,000	100,000	-
7.104Loire	primary school	-	100,000	100,000	100,000	-
7.105MCK	Mutuuma Primary school	-	100,000	100,000	100,000	-
7.106Rwarera	primary school	-	100,000	100,000	100,000	-
7.107Nkunga	primary school	-	100,000	100,000	100,000	-
7.108Kinyenjere	primary school	-	100,000	100,000	100,000	-
7.109Marinya	a ruibi Primary School	-	100,000	100,000	100,000	-
7.110Gathuine	primary school	-	100,000	100,000	100,000	-
7.111Kironya	primary school	-	100,000	100,000	100,000	100,000
7.112Muuti	o nthunguri primary school	-	100,000	100,000	-	100,000
7.113Murinya	primary school	-	100,000	100,000	-	100,000
7.114Miugune	primary school	-	100,000	100,000	100,000	-
7.115Nkando	primary school	-	100,000	100,000	100,000	-
7.116Kieni	kiandeg primary school	-	100,000	100,000	100,000	-
7.117Ndunyu	barikui primary school	-	100,000	100,000	100,000	-
7.118MCK	kamiti primary school	-	100,000	100,000	100,000	-
7.119Murangine	primary schoool	-	100,000	100,000	100,000	-
7.120DEB	madaraka primary school	-	100,000	100,000	100,000	-
7.121MCK	mugumone primary school	-	100,000	100,000	100,000	-

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7.122Maritati Primary School	-	100,000	100,000	100,000	-
7.123AIPCA Subuiga Primary School	-	100,000	100,000	100,000	-
7.124Ngusishi Primary School	-	100,000	100,000	100,000	-
7.125Kianda Primary School	-	100,000	100,000	100,000	-
7.126CCM mbuju primary school	-	100,000	100,000	100,000	-
7.127Kithithina primary school	-	1,000,000	1,000,000	1,000,000	-
7.128Nkandone primary school	-	1,000,000	1,000,000	1,000,000	-
7.129Loire primary school	-	1,000,000	1,000,000	1,000,000	1,000,000
7.130Maturu primary school	-	500,000	500,000	500,000	500,000
7.131Ndunyu barikui primary school	-	1,000,000	1,000,000	1,000,000	-
7.132CCM Angaine primary	-	600,000	600,000	600,000	600,000
7.133Sirimon primary	-	600,000	600,000	600,000	600,000
7.134Maturu primary	-	2,500,000	2,500,000	2,500,000	-
7.135Marere primary	-	600,000	600,000	600,000	-
7.136Kamuketha primary	-	600,000	600,000	600,000	600,000
7.137Mugune primary	-	1,000,000	1,000,000	1,000,000	-
7.138Kinyenjere primary	-	600,000	600,000	600,000	-
7.139Mujujune primary	-	600,000	600,000	600,000	-
7.140Murangine primary	-	1,500,000	1,500,000	1,500,000	-
7.141Ntumburi primary	-	600,000	600,000	600,000	-
7.142Kimbo primary	-	1,200,000	1,200,000	1,200,000	-
7.143Kiborione primary	-	600,000	600,000	600,000	-
7.144DEB ontulili primary	-	2,000,000	2,000,000	2,000,000	-
7.145DEB kiranga primary	-	2,000,000	2,000,000	2,000,000	-
7.146Tutua primary school	-	1,200,000	1,200,000	1,200,000	-
7.147CCM Angaine primary	-	600,000	600,000	600,000	-
7.148Sirimon primary	-	600,000	600,000	600,000	600,000
7.149Mujujune primary school	-	600,000	600,000	600,000	600,000
7.150Mucheene primary school	-	600,000	600,000	600,000	-
7.151Murangine primary	-	1,500,000	1,500,000	1,500,000	1,500,000

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7.152CCMkimbo primary	-	1,200,000	1,200,000	-	1,200,000
7.153Kamuketha primary	-	600,000	600,000	-	600,000
7.154DEB Kiambogo primary	-	-	-	600,000	(600,000)
7.155K.arumanthi primary	-	-	-	500,000	(500,000)
7.156K.amuketha primary	-	-	-	500,000	(500,000)
7.157Kithuene primary	-	-	-	100,000	(100,000)
7.158Njotene primary	-	-	-	100,000	(100,000)
7.159 Kienikiandenge primary	-	-	-	500,000	(500,000)
7.160 Kienikiandenge primary	-	-	-	500,000	(500,000)
7.161Ntharagwene primary	-	-	-	500,000	(500,000)
7.162CCM Ontulili primary	-	-	-	600,000	(600,000)
7.163Karane primary	-	-	-	550,000	(550,000)
7.164Mugae primary	-	-	-	550,000	(550,000)
7.165CCM Angaine primary	-	-	-	700,000	(700,000)
7.166Kironya primary	-	-	-	500,000	(500,000)
7.167Ntharagwene primary	-	-	-	500,000	(500,000)
7.168Karane primary	-	-	-	550,000	(550,000)
7.169DEB Ndemu primary	-	-	-	500,000	(500,000)
7.170DEB Kiambogo primary	-	-	-	100,000	(100,000)
7.171AIC Kaihe primary	-	-	-	100,000	(100,000)
7.172CCM Angaine primary	-	-	-	500,000	(500,000)
7.173 Kiranga primary	-	-	-	200,000	(200,000)
7.174Tutua primary	-	-	-	1,000,000	(1,000,000)
7.175CCM Ontulili primary	-	-	-	600,000	(600,000)
7.176AIC Kaihe primary	-	-	-	500,000	(500,000)
7.177Subuiga primary	-	-	-	650,000	(650,000)
7.178Kithuene primary	-	-	-	1,000,000	(1,000,000)
7.179DEB Nkandone primary	-	-	-	320,000	(320,000)
7.180DEB Ontulili primary	-	-	-	260,000	(260,000)
7.181PCEA Timau primary	-	-	-	250,000	(250,000)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BUURI CONSTITUENCY
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7.182	DEB Kiambogo primary	-	-	-	160,000	(160,000)
7.183	Kanthungu primary	-	-	-	110,000	(110,000)
7.184	CCM ntumburi primary	-	-	-	400,000	(400,000)
7.185	Gathuine primary	-	-	-	100,000	(100,000)
7.186	Mugae primary	-	-	-	200,000	(200,000)
8.0	Secondary Schools Projects	-	-	-	-	-
8.1	Angaine Secondary School	1,000,000	-	1,000,000	1,000,000	-
8.2	Buuri high school	1,200,000	-	1,200,000	1,200,000	-
8.3	Buuri West Sub-County Education Office	400,000	-	400,000	400,000	-
8.4	Gakando Girls Secondary School	500,000	-	500,000	-	500,000
8.5	Kironya Secondary School	650,000	-	650,000	-	650,000
8.6	Kithithina mixed day secondary	1,000,000	-	1,000,000	500,000	500,000
8.7	Maritati day secondary School	500,000	-	500,000	-	500,000
8.8	Maritati day secondary School	700,000	-	700,000	700,000	-
8.9	Mitooone day Secondary School	1,200,000	-	1,200,000	-	1,200,000
8.10	Murinya secondary school	600,000	-	600,000	350,000	250,000
8.11	Murinya Secondary School	500,000	-	500,000	500,000	-
8.12	Nchoroiboro secondary school	650,000	-	650,000	650,000	-
8.13	Ngarendare secondary school	1,200,000	-	1,200,000	1,200,000	-
8.14	Ngusishi day secondary school	600,000	-	600,000	600,000	-
8.15	Ngarendare secondary school	500,000	-	500,000	-	500,000
8.16	Ntirimiti secondary school	500,000	-	500,000	100,000	400,000
8.17	Ntumburi secondary	1,200,000	-	1,200,000	-	1,200,000
8.18	St James Tutua mixed day secondary school	600,000	-	600,000	600,000	-
8.19	Timau secondary school	500,000	-	500,000	500,000	-
8.21	Subuiga secondary school	-	600,000	600,000	600,000	-
8.22	Tutua day secondary	-	600,000	600,000	-	600,000
8.23	Ntirimiti secondary	-	1,000,000	1,000,000	1,000,000	-
8.24	Maritati secondary	-	1,000,000	1,000,000	1,000,000	-

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8.25Murinya secondary	-	1,000,000	1,000,000	1,000,000	-
8.26Mucheene secondary	-	600,000	600,000	600,000	-
8.27Kithithina day secondary school	-	1,000,000	1,000,000	1,000,000	-
8.28Kangaita day secondary school	-	800,000	800,000	800,000	-
8.29Mburugiti secondary school	-	600,000	600,000	600,000	-
8.30Gakando secondary school	-	600,000	600,000	600,000	-
8.31Ontulili mixed day secondary school	-	1,000,000	1,000,000	1,000,000	-
8.32 sthomasquinas	-	-	-	1,000,000	(1,000,000)
8.33Sirimon day secondary	-	-	-	600,000	(600,000)
8.34Maritai day secondary	-	-	-	650,000	(650,000)
9.0 Security Projects	-	-	-	-	-
9.1 Rwarera chiefs camp	800,000	-	800,000	800,000	-
9.2 Kisima chiefs camp	-	800,000	800,000	800,000	-
9.3Timau police lines	-	3,000,000	3,000,000	3,000,000	-
9.4 Kisima chiefs camp	-	200,000	200,000	200,000	-
9.5Buuri admin police	-	3,000,000	3,000,000	3,000,000	3,000,000
9.6Antu bamwitu chiefs	-	-	-	600,000	(600,000)
10.0 Acquisition of assets	-	-	-	-	-
10.1 Construction of CDF office	4,066,349	-	4,066,349	8,000,000	(3,933,651)
10.2 Purchase of furniture and equipment	2,000,000	4,000,000	6,000,000	828,200	5,171,800
10.3 Purchase of computers	-	150,000	150,000	1,086,999	(936,999)
11.0 Others	-	-	-	-	-
11.1 Strategic Plan	-	3,500,000	3,500,000	3,500,000	-
11.2 Innovation Hub	-	4,677,027	4,677,027	-	4,677,027
TOTAL	109,040,876	91,060,082	200,100,958	134,552,068	65,548,889

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, 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.

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Normal Allocation	AIE NO. 85778	-	5,500,000.00
	AIE NO. 855543	-	37,905,172.00
	AIE NO. 005154	41,668,967	-
	AIE NO. 005312	6,837,931	-
	AIE NO. 005367	10,379,310	-
	AIE NO. 030365	10,000,000	-
	AIE NO. 030169	10,000,000	-
	AIE NO. 006308	7,000,000	-
	AIE NO. 042721	12,000,000	-
	AIE NO. 042875	15,000,000	-
	AIE NO. 042656	1,736,206	-
TOTAL		114,622,414	43,405,172

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

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3 OTHER RECEIPTS

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

4 COMPENSATION OF EMPLOYEES

Description	2018-2019 Kshs	2017 - 2018 Kshs
Basic wages of contractual employees	1,855,673	497,558
Basic wages of casual labour	74,774	71,500
Personal allowances paid as part of salary	-	278,533
House allowance	-	88,000
Transport allowance	-	88000
Leave allowance	-	-
Other personnel payments	230,721	283,488
Employer contribution to NSSF	21,470	-
Gratuity-Paid	-	112,605
Gratuity-Accrued	-	-
TOTAL	2,182,638	1,419,684

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Communication, supplies and services	9,450	964,460
Domestic travel and subsistence	198,000	611,000
Printing, advertising and information supplies & services	146,410	95,365
Training expenses	1,978,750	330,000
Other committee expenses		436,600
Committee allowance	814,000	1,820,000
Insurance costs	62,500	-
Specialized materials and services	-	50,000
Office and general supplies and services	518,100	1,017,818
Fuel, oil & lubricants	583,009	389,974
Other operating expenses	2,218,810	106,755
TOTAL	6,529,029	5,821,972

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Transfers to Primary schools	48,700,000	1,500,000
Transfers to Secondary schools	18,750,000	-
TOTAL	67,450,000	1,500,000

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

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Bursary -Secondary	18,053,640	9,456,228
Bursary -Tertiary	12,931,000	4,370,572
Bursary-Special schools	475,000	-
Security	4,600,000	-
Sports	2,630,606	-
Environment	3,674,956	-
Emergency Projects	2,610,000	2,531,400
TOTAL	44,975,202	16,358,201

8. ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019	2017 - 2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	8,000,000.00	-
Purchase of office furniture and fittings	828,200	-
Purchase of computers, printers and other IT equipments	1,086,999	-
TOTAL	9,915,199	-

9. OTHER PAYMENTS

	Kshs	Kshs
Strategic Plan	3,500,000	-
TOTAL	3,500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity bank meru branch</i>	<i>A/C no.0140261996107</i>	10,508,014	30,437,668
10B: CASH IN HAND)			
		2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Other receipts (specify)		-	-
TOTAL		-	-

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2019)</i>
	Date imprest taken	Kshs	Kshs	Kshs
<i>Name of Officer or Institution</i>	<i>Dd/mm/yy</i>	-	-	-

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

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

[Provide short appropriate explanations as necessary]

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13 BALANCES BROUGHT FORWARD

		2018-2019	2017 - 2018
		(1/7/2018	(1/7/2017)
		Kshs	Kshs
Bank accounts		30,437,668	11,059,813
Cash in hand		-	-
Imprest		-	-
TOTAL		30,437,668	11,059,813
	<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

		2018-2019	2017 - 2018
		Kshs	Kshs
Bank accounts		-	1,072,540
Cash in hand		-	-
Imprest		-	-
TOTAL		-	1,072,540

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Ngcdf Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.3 UNUTILIZED FUNDS (See Annex 3)

Name	Kshs.	Kshs.
	2018/19	Outstanding Balance 2017/18
Compensation of employees	461,164	712,716
Use of goods and services	4,618,733	2,897,110
Amounts due to other Government entities(see list attached)	37,750,000	27,700,000
Amounts due to other Grants and other transfers (see list attached)	17,740,815	40,223,407
Acquisition of assets	301,150	7,075,000
Others (ICT Hubs)	4,677,027	
	65,548,889	78,608,233

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
PMC	Kshs	Kshs
PMC account Balances (see attached list)	6,431,748.10	17,874,680.90
	6,431,748.10	17,874,680.90

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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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	Comments
NGCDF Staff salary		a	b	c	
1.					
2.					
3.					
Sub-Total					
NGCDFC Staff gratuity					
1					
2					
3					
Sub-Total					
Others (specify)					
1					
2					
3					
Sub-Total					
Grand Total					

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ANNEX 3 - ANALYSIS OF UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		461,164	712,716	
Use of goods and services		4,618,732	2,897,110	
Amount due to other Government entities				
Primary school		26,500,000	17,723,333	
Secondary school		4,050,000	9,976,667	
		30,550,000	27,700,000	
Amount due to other grants and other transfers				
Bursary secondary		14,607,475	7,850,668	
Bursary tertiary		-	2,629,428	
Emergency projects		4,766,924	2,037,566	
Strategic plan			3,500,000	
ICT Hub		4,677,027	4,677,027	
Sports		1,286,418	4,500,842	
Environment		1,879,999	1,736,206	
Security		2,400,000	13,291,670	
		29,617,843	40,223,407	
Acquisition of assets				
Others (specify)		301,150	7,075,000	
Sub-Total		301,150	7,075,000	
Grand Total		65,548,889	78,608,233	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	3,000,000.00	8,000,000.00	0	11,000,000.00
Transport equipment	-	-	0	-
Office equipment, furniture and fittings	337,800.00	828,200.00	0	1,166,000.00
ICT Equipment, Software and Other ICT Assets	920,000.00	1,086,999.00	0	2,006,999.00
Other Machinery and Equipment	4,980,576.00	-	0	4,980,576.00
Heritage and cultural assets	-	-	0	-
Intangible assets	-	-	0	-
Total	9,238,376.00	9,915,199.00	0	19,153,575.00

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			2018/19	2017/18
AicKaithe Pry	Equity	0270278515279	1,000	-
AipcaRugusu Pry	Equity	0140263867984	125	-
Angaine Sec	Equity	0270268905157	1,155	515
Antu Ba Mwitw Chiefs Camp	Equity	0270277553738	2,000	-
Buuri High School	Equity	0140270386514	1,088	2,500,000
Buuri West Education	Equity	0270278714610	9,040	-
CcmAngaine Primary	Equity	0270277615866	51,000	-
Mutunyi Police Post	Equity	0140266593097	-	363
CcmKimbo Primary	Equity	0270277790327	28,000	-
CcmKirimara Pry	Equity	0140295018654	100,915	-
Timau College	Equity	0140268936882	-	719,055
CcmMbuju Pry	Equity	0270278465843	760	-
CcmNtumburi Primary	Equity	0140270604402	550	-
CcmOntulili Primary	Equity	0270278553467	6,000	-
Deb Kiambogo Primary	Equity	0270277477687	101,402	-
Deb Kiranga Primary	Equity	0270271840775	103,000	-
Buuri High School	Equity	0140270386514	-	76,575
Deb Madaraka Pry	Equity	0270278463860	1,000	-
Deb Mutethia Primary	Equity	0140262436641	1,450	-
Kamiti Primary	equity	0140262436711	-	-
Mutethia Chiefs Office	Equity	0270271072042	-	500,000
Deb Nchoroiboro Pry	Equity	0140271255961	945	-
Maili Saba Ap Line	Equity	0140265324391	-	4,753
Nchoroiboro Chiefs	Equity	0140272077276	-	149,500
Marere Primary School	equity	0102409250580	-	-
Deb Ndemu Primary	Equity	0270278053118	960	-
Deb Kiranga Pry	Equity	1179034813	-	20
Deb Ontulili Primary	Equity	0270262450730	153,855	-
Gakando Primary	Equity	0270277946322	249,300	-
Gathuine Primary	Equity	0270277246629	31,370	-
Kairune Primary	Equity	0140270243413	102,990	-
Kairune Primary	Equity	0140270243413	-	35,350
Kamuketha Primary	Equity	0140271699274	580	-
Kangaita Day Secondary	Equity	0270277621523	880	-

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Kangaita Pry	Equity	0270278457944	104,880	-
Maitei Chiefs Office	Equity	1040271559214	-	192,620
Kanthingu Primary	Equity	1040262384704	2,035	13,545
Kanthingu Primary	Equity	0270277831571	29,880	-
Karanene Primary	Equity	0270278465758	640	-
Karumanthi Primary	Equity	0140262503685	1,620	-
Kianda Primary	Equity	0140264517577	39,205	505
Kibirichia Pry	Equity	0270278465690	820	-
Kiborione Primary	Equity	0140269139267	1,938	1,618
Kieni Kia Ndege Primary	Equity	0270277246826	80,182	-
CcmKimbo Pry	Equity	0270277790327	28,000	-
Kinyenjere Primary	Equity	0270277384302	65,635	-
Deb Kiranga Primary	Equity	0270271840775	103,000	-
Kironya Primary	Equity	0270278470155	500,880	-
Kisima Chiefs Camp	Equity	0270277492195	2,640	-
Kithithina Day Secondary	Equity	0140262439794	26,269	-
Deb Kithithina Pry	Equity	0270278046305	640	-
Kithuene Primary	Equity	1040262419773	9,280	2,520,000
Ccm Loire Primary	Equity	0140278515208	988	-
Marinya A Ruibi Primary	Equity	1040270317307	1,155	19,730
Mitoone Primary	Equity	1040271074383	-	305
Maritati Day Secondary	Equity	0140269826702	41,105	-
Maritati Pry	Equity	0270277746088	3,365	-
Kiirua Girls	Equity	0140270660085	-	65,137
Marurui Primary	Equity	0140270372595	68	1,408
Matuuu Primary	Equity	0140262468070	625	199,825
Mburugiti Primary	Equity	0270277984910	9,717	-
Mburugiti Secondary	Equity	1040262640237	911	6,386
MckMugumone Pry	Equity	0140266389815	100,700	-
Nkando Primary	Equity	0140271225124	103,170	3,170
Mugae Secondary	Equity	0140270178168	-	253,340
MckMutuma Primary	Equity	0140278589477	1,000	-
Michogomone Primary	Equity	1040278633847	1,540	-
Miugune Primary	Equity	0270277708934	140	-
Mucheene Primary	Equity	0270277557997	880	-
Mucheene Secondary	Equity	0140292988247	367	-
Mugae Primary School	Equity	0270277378895	3,155	-
Mugae Secondary	Equity	0140270178168	1,595	75

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Mujujune Primary	Equity	0140277549725	28,480	-
Munanda Primary	Equity	0140271294100	1,400	3,500,000
Murangine Primary	Equity	0270277749196	1,000	-
Murinya Primary	Equity	0270277950807	1,880	-
Murinya Secondary	Equity	1040269968866	330,655	-
Muuti O Nthunguri Primary	Equity	0140271301440	540	3,309,835
Nchoroiboro Primary	Equity	0140271255961	945	2,953,000
Nchoroiboro Secondary	Equity	0140278564700	30,380	-
Subuiga Secondary	Equity	0140264528893	7,056	456
NdunyuBarikui Primary	Equity	0270277984833	1,640	1,456
Ngarendare Secondary	Equity	0270272203639	56,520	-
Ngusishi Day Sec	Equity	0140262436300	81,470	-
Ngusishi Primary	Equity	0270278465802	100,000	-
Njotene Primary	Equity	0140197375970	249	-
Nkando Primary	Equity	0140271225124	103,170	3,170
Nkunga Primary	Equity	0270277319202	350	-
Nthangwene Primary	Equity	0270278466979	820	-
Ntirimiti Primary	Equity	0270278619773	227,420	-
Ntirimiti Secondary	Equity	0140262436830	57,353	-
Ontulili Mixed Day	Equity	0140264517746	1,061	3,581
PceaTimau Pry	Equity	01139365404000	-	-
Ruibi Pry	Equity	0140271020306	98,567	1,220
Runkuru Primary	Equity	0140271232369	20,580	1,210
Rwarera Primary	Equity	0270278481951	1,000	-
Sirimon Day	Equity	0140263682502	9,618	140
St Thomas Aquinas Secondary	Equity	0270277829637	42,880	-
Subuiga Primary	Equity	0270277518646	640	-
Subuiga Secondary	Equity	0140264528893	7,056	456
Timau Police Line	Equity	0270278989770	3,000,000	-
Tutua Primary School	Equity	0140270127887	1,630	-
Naari Multipurpose Hall	ABC Meru	006233001000067	-	2,075
Kiirua Multipurpose Hall	ABC Meru	006233001000068	-	1,444
Buuri Multipurpose Hall	ABC Meru	006233001000072	-	1,918
Ex Lewa Multipurpose Hall	ABC Meru	006233001000066	-	284
Mt Kenya Multipurpose Hall	ABC Meru	006233001000069	-	12,806
Ngusishi Multipurpose Hall	ABC Meru	006233001000070	-	143,788
Dcc Headquarters	KCB Nanyuki	1205642293	-	-
Buuri Admin Police	KCB Nanyuki	1205616241	-	-

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Ngcdf Office	ABC Meru	00623300100007	-	1,138
Deb Nkandone Primary	KCB Nanyuki	1149457678	-	50,000
Deb Nkandone Primary	KCB Nanyuki	1149457678	-	410
Kanthingu Primary	Equity Nanyuki	1040262384704	-	2,003
Nkunga Primary	Equity Nanyuki	02702773192	-	60,000
Kieni Kia Ndege Primary	Equity Nanyuki	0270277246826	-	458,498
Gathuine Primary	Equity Nanyuki	0270277246629	-	102,000
			6,431,748	17,874,681

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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)
1.0	Cash and Cash Equivalents	The management provided a bank statement that showed that the difference of kshs.15,645,827 received back to the main account.	FAM	Resolved	March 2019
2.1	Bursaries	There was a challenge in the beneficiary acknowledgement bursary but since then we have entered into a contract agreement with Postal Corporation of Kenya to deliver all the mails and return the receipts.	FAM	Resolved	February 2019
2.2	Emergency Project - Overpayment	The contract sum of the 3 classes was kshs.1.5million, however, the additional kshs.31,400 was PMC expenses. The additional kshs.431,932 was for the additional class and verandah. The total classes are four completed. Gutters, down pipes have not been installed since the project has not been completed the second phase.	FAM	Resolved	March 2019
3.0	Project Management Committees bank balances	The management availed the certificate of bank account balances.	FAM	Resolved	March 2019
4.1	Committee Allowances	The management noted in future in reducing the number of committee meetings. The expenditure of kshs.150, 000 has now been supported. BuuriNgcdf hired a taxi because the project vehicle had an accident in December 2017. Police abstract and inspection report were attached.	FAM	Resolved	March 2019
4.2	Procurement of Website	We have provided the quotations for the website. The supplier will be requested to give a service agreement. All other anomalies were noted and addressed.	FAM	Resolved	March 2019