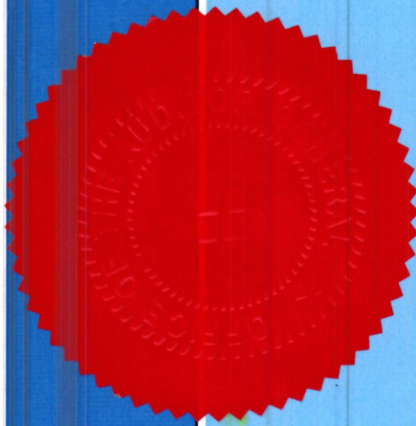





OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

 THE NATIONAL ASSEMBLY PADOCS I & D	
DATE:	15 FEB 2023
	DAY Wed
TABLED BY:	Deputy Majority Leader
CERKAT THE TABLE:	F. Munishi

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIPIPIRI CONSTITUENCY

**FOR THE YEAR ENDED
30 JUNE, 2021**



KIPIPIRI CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

KIPIPIRI Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Kipipiri Constituency NGCDF 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Jesee N. Mbuthia
2.	Sub-County Accountant	Hellen K. Riungu
3.	Chairman NGCDFC	Francis N. Karuiru
4.	Member NGCDFC	Joseph K. Kamiri

(d) Fiduciary Oversight Arrangements

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

P.O. Box 25-20301
NG-CDF Office
MIHARATI
NYANDARUA

(f) Kipipiri Constituency NGCDF Contacts

Telephone: (254) 711660053
E-mail: cdfkipipiri@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Kipipiri Constituency NGCDF Bankers

Equity Bank Limited
Olkalou Branch
P.o Box 215
Olkalou, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 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. NG-CDFC CHAIRMAN'S REPORT:



We are pleased to present the Financial Statements for the National Government Constituencies Development Fund (NGCDF) Kipipiri Constituency for the year ended 30th June 2021. During the FY 2020/2021, Kipipiri Constituency was allocated Kshs 137,088,879. Actual disbursement for the year was Ksh 105,000,000 while undisbursed amount for the year was Ksh 32,088,879.

The funds were utilized to fund various projects and activities that fall under the National Government functions as stipulated in the constitution and in accordance with NGCDF Act 2015.

We were able to implement various projects in the Education, Administrative and Security sectors in the Constituency. Key among the projects undertaken include:- Construction of 15 new classrooms, and 3,200 desks in Primary Schools. In secondary Schools, we have constructed 4 new Science laboratories and 18 new classrooms. All these projects have been evenly distributed across the schools in the Constituency.

In the Public administration, we have constructed offices for 3 Assistant Chiefs and purchased land to construct offices for 4 more Assistant Chiefs. In security sector we have started construction of 3 new police stations.

We continue to assist our learners in Secondary Schools and Tertiary Institutions with school fees bursaries, the economic challenges we are facing because of Covid-19 pandemic has led to an increase the number of students requiring support. We have been able to assist a significant proportion of our students during the year.

We have provided all Primary and Secondary Schools in the Constituency with a 5,000-liter tank each to boost water storage capacity in their schools as a measure to ensure sufficient water for learners during these difficult times of Corona Virus, in addition every school has been provided with funding for guttering to harvest alternative source of water to the tanks. In addition, we have allocated money for purchase of 2,500 liters tanks to all administrative & security offices in the Constituency.

We have experienced delays in implementation of the projects occasioned by slow pace by some contractors, however, the measures we took during the year of prequalifying more contractors and ensuring contractors take up fewer projects that they can finish within a year has hasten the pace and we have seen a lot of improvement in 2020/2021 compared to previous years. Though operating at very difficult time of a pandemic, we have managed to achieve a lot of progress in implementation of projects most of which are already in use and many others are in completion stage.

Kipipiri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

It is our believe that we will continue working towards improving the lives of our people by addressing their critical needs through utilization of the fund as we play our rightful role as a responsive, transparent, and accountable NGCDF Committee and in accordance with the established law.

We take this opportunity to appreciate the support we have received from NGCDF Board & the Secretariat throughout the year; we look forward to continued engagement. We also want to thank all PMCs for their hard work in implementing projects, Government Officers in the Constituency for their contribution and the people of Kipipiri for their support.

Finally, let me say a big thank you to all members of my Committee for their immeasurable contribution and our staff for their commitment demonstrated throughout the year as we work together on our vision of realizing equitable socio-economic development across Kipipiri. To all I say ASANTE SANAI



**FRANCIS KARUIRU
CHAIRMAN NGCDF COMMITTEE**

I. 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 *Kipipiri Constituency 2018-2022* plan are to:

- a) Analyse and understand the operational environment by SWOC, PESTEL and VUCA evaluations.
- b) Set strategic direction and strategic aimed at optimum attainment of the NG-CDFC mandate
- c) Identifies key strategies, outcomes, outputs and targets, and
- d) Provides a mechanism for monitoring progress towards achievement of the set objectives.

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 20/21 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To ensure security to all the resident of Kipipiri constituency	Improved physical infrastructure and service delivery	<ul style="list-style-type: none"> - number of police stations, chiefs' offices, assistant chiefs' offices and other security infrastructure 	In FY 2021 we allocated funds to construct to completion three police station.
Environment	To preserve the	Increased forest	Stable climatic	During the FY

Kipipiri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

	climatic and weather conditions at the Constituency	cover and improved climate	and weather condition	2020/2021,we allocated funds for tree planting across all the secondary school institutions
Sports	To empower and to develop youth and special groups	Increase participation by youths across the constituency.	The number of youths benefiting from sports program.	We allocated funds for sport and extensively advertised for youths to participate.
Emergency	To address urgent and unforeseen infrastructural occurrences with the Constituency in Education, Environment and Security sectors.	Quick emergency response	Readiness to disaster management	-

II. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Kipipiri NG-CDF 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 -

To ensure sustainability of Kipipiri NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kipipiri NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Allocated funds for tree planting across all the secondary schools in the sub-county.
- Allocated funds to construct to completion three police stations.
- Allocated funds for sports project whose implementation is ongoing.

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while

adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kipipiri constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Kipipiri constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Kipipiri NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

Kipipiri NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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 NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

Kipipiri NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

III. STATEMENT OF 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-KIPIPIRI 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, 2021. 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-Kipipiri 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kipipiri Constituency further confirms the completeness of the accounting records maintained for the *constituency*, 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 Kipipiri Constituency confirms that the *constituency* 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 *constituency'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- Kipipiri Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.

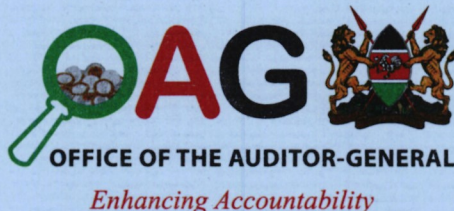


Chairman NGCDF Committee
Name: Francis N. Karuiru



Fund Account Manager
Name: Jesece N. Mbuthia

REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- KIIPIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Kipipiri Constituency set out on pages 14 to 68,

Report of the Auditor General on National Government Constituencies Development Fund- Kipipiri Constituency for the year ended 30 June, 2021

which comprise the statement of financial assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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 National Government Constituencies Development Fund- Kipipiri Constituency as at 30 June, 2021 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. Inaccuracy in the Financial Statements

The statement of assets and liabilities reflects Kshs.873,890 in respect of accounts payable which relates to gratuity while the corresponding Note 12B to the financial statements reflects a balance of Kshs.1,355,320. The resultant variance of Kshs.481,520 has not been supported or reconciled.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Committee Expenses

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect use of goods and services expenditure of Kshs.8,835,840 which includes other committee expenses of Kshs.1,475,041 out of which an amount of Kshs.77,000 was paid for monitoring and evaluation exercise as per the attendance register dated 19 December, 2020. However, this was not supported by way of a report on the monitoring and evaluation exercise. This is contrary to Regulation 26(2) of the National Government Constituencies Development Fund Regulations, 2016 that states that a Constituency Committee shall carry out monitoring and evaluation of projects at regular intervals and shall submit reports on the monitoring and evaluation exercise in accordance with the guidelines issued.

In the circumstances, the validity and completeness of the expenditure totalling Kshs.77,000 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 - Kipipiri 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.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.292,503,144 and Kshs.257,559,265 respectively, resulting to an underfunding amounting to Kshs.34,943,879 or 12 % of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.292,503,144 and Kshs.212,335,841 respectively, resulting to an underperformance amounting to Kshs.80,167,303 or 28 % of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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.

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 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

Unauthorised Committee Meetings

The statement of receipts and payments reflects use of goods and services balance of Kshs.8,835,840 as disclosed under Note 5 to the financial statements. Included in this balance was committee allowance of Kshs.2,728,950. However, review of the supporting documents and attendance registers provided for audit revealed that the committee and respective adhoc sub-committees held a total of seventy-one (71) meetings within the year. This is contrary to Section 43(11) of the National Government Constituencies Development Fund Act, 2015 that prescribes that the Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Further, the Management failed to make available a schedule of meetings planned for the year. This is contrary to Regulation 7(9) of the National Government Constituencies Development Fund Regulations, 2016 which provides that, the Secretary shall, at the beginning of every financial year, in consultation with the officer of the Board seconded to the Constituency, prepare and table before a Constituency Committee a schedule of the meetings to be held during the year.

In the circumstances, Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 Funds' 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 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 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 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

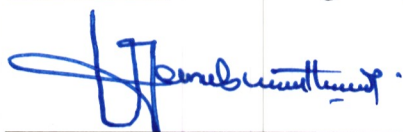
29 July, 2022

Kipipiri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	171,512,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	259,000	78,000
TOTAL RECEIPTS		171,771,724	123,118,876
PAYMENTS			
Compensation of employees	4	2,742,614	1,881,579
Use of goods and services	5	8,835,840	3,425,702
Transfers to Other Government Units	6	129,601,519	27,189,963
Other grants and transfers	7	66,863,971	16,336,030
Acquisition of Assets	8	326,800	-
Other Payments	9	3,965,097	-
TOTAL PAYMENTS		212,335,841	48,833,274
SURPLUS/DEFICIT		(40,564,117)	74,285,602

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



Fund Account Manager

Name: Jese N. Mbutia



National Sub-County
Accountant

Name: Hellen K. Riungu
ICPAK M/No: 24959



Chairman NG-CDF
Committee

Name: Francis N. Karuiru

VI. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	45,654,944	85,787,541
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		45,654,944	85,787,541
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		45,654,944	85,787,541
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	873,890	442,370
NET FINANCIAL SSETS		44,781,054	85,345,171
REPRESENTED BY			
Fund balance b/fwd 1st July...		85,345,171	11,369,889
Prior year adjustments	14	-	(310,320)
Surplus/Deficit for the year		(40,564,117)	74,285,602
NET FINANCIAL POSITION		44,781,054	85,345,171

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



Fund Account Manager

Name: Jese N. Mbuthia


National Sub-County
AccountantName: Hellen K. Riungu
ICPAK M/No: 24959

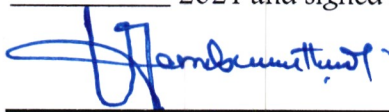

Chairman NG-CDF Committee

Name: Francis N. Karuiru

Kipipiri Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2021**

		2020-2021	2019-2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	171,512,724	123,040,876
Other Receipts	3	259,000	78,000
		171,771,724	123,118,876
Payments for operating activities			
Compensation of Employees	4	2,742,614	1,881,579
Use of goods and services	5	8,835,840	3,425,702
Transfers to Other Government Units	6	129,601,519	27,189,963
Other grants and transfers	7	66,863,971	16,336,030
Other Payments	9	3,965,097	-
		212,009,041	48,833,274
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	431,520	442,370
Prior year Adjustments	14	-	(310,320)
Net Adjustments		431,520	132,050
Net cash flow from operating activities		(39,805,797)	74,417,652
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(326,800)	-
Net cash flows from Investing Activities		(326,800)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(40,132,597)	74,417,652
Cash and cash equivalent at BEGINNING of the year	10	85,787,541	11,369,889
Cash and cash equivalent at END of the year		45,654,944	85,787,541

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



Fund Account Manager

Name: Jese N. Mbuthia



National Sub-County Accountant

Name: Hellen K. Riungu
ICPAK M/No: 24959



Chairman NG-CDF Committee

Name: Francis N. Karuiru

VII. SUMMARY STATEMENT OF APPROPRIATION

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		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	69,367,724	292,244,144	257,300,265	34,943,879	88.0%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts		259,000	259,000	259,000	-	0.0%
TOTAL RECEIPTS	137,088,879	69,367,724	292,503,144	257,559,265	34,943,879	88.1%
PAYMENTS						
Compensation of Employees	3,200,000		7,079,471	2,742,614	4,336,857	38.7%
Use of goods and services	9,151,588	4,121,031	22,433,902	8,835,840	13,598,062	39.4%
Transfers to Other Government Units	62,316,519	35,142,000	130,111,556	129,601,519	510,037	99.6%
Other grants and transfers	60,920,772	30,104,693	112,656,378	66,863,971	45,792,407	59.4%
Acquisition of Assets		327,542	327,542	326,800	742	99.8%
Deposit /AIA		259,000	259,000		259,000	

Other Payments	1,500,000	18,135,295		19,635,295	3,965,097	15,670,198	20.2%
TOTAL	137,088,879	86,046,541	69,367,724	292,503,144	212,335,841	80,167,303	72.6%

Kipipiri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(a) The following is the explanation for underutilizations

- i. Compensation of employees had expenditure less than 90% due to the payments of gratuity that had not been paid.*
- ii. Use of goods and services had an underutilization due to the COVID 19 and most of the meetings had not been attended.*
- iii. Other grants and transfers was due to the pending bursaries from the previous years*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	80,167,303
Less undisbursed funds receivable from the Board as at 30th June 2021	34,943,879
	45,223,424
Add Accounts payable	431520
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the FY 202021	45,654,944

The NGCDF-Kipipiri Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager

Name: Jese N. Mbuthia



National Sub-County Accountant

Name: Hellen K. Riungu
 ICPAK M/No: 24959



Chairman NG-CDF Committee

Name: Francis N. Karuiru

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021	Kshs	Kshs	2020/2021	30/06/2021	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,200,000	3,879,471		7,079,471	2,742,614	4,336,857	
1.2 Committee Expense	2,900,000	4,245,591		7,145,591	1,475,040	5,670,551	21
1.3 Use of goods and services	2,134,392	2,568,880		4,703,272	2,164,452	2,538,820	46
Total	8,234,392	10,693,942	-	18,928,334	6,382,106	12,546,228	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,400,000	1,175,861	2,000,000	4,575,861	1,359,600	3,216,261	30
2.2 Committee allowances	1,600,000	1,420,700	1,000,000	4,020,700	2,728,950	1,291,750	68
2.3 Use of goods and services	1,117,196	1,318,794	1,121,031	3,557,021	1,107,798	2,449,223	31
Total	4,117,196	3,915,355	4,121,031	12,153,582	5,196,348	6,957,234	
3.0 Emergency							
3.1 Primary Schools				-			-
3.2 Secondary schools				-			-
3.3 Tertiary institutions				-			-

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

6.8 Michore Secondary School	100,000				100,000	100,000	-
6.9 St. Peter Mawingu Secondary School	100,000				100,000	100,000	-
6.10 Wanjohi Mixed Secondary School	100,000				100,000	100,000	-
6.11 Marimu Secondary School	100,000				100,000	100,000	-
6.12 Kiambogo Secondary School	100,000				100,000	100,000	-
6.13 Gathuthi Secondary School	100,000				100,000	100,000	-
6.14 Wanjohi Girls Secondary School	100,000				100,000	100,000	-
6.15 Gatondo Mixed Secondary School	100,000				100,000	100,000	-
6.16 Gathiriga Secondary School	100,000				100,000	100,000	-
6.17 Jura Secondary School	100,000				100,000	100,000	-
6.18 Turasha Secondary School	100,000				100,000	100,000	-
6.19 Kirima Secondary School	100,000				100,000	100,000	-
6.20 Mahindu Secondary School	100,000				100,000	100,000	-
6.21 Huhurio Secondary School	100,000				100,000	100,000	-
6.22 Ndemi Secondary School	100,000				100,000	100,000	-
6.23 Mikeu Secondary School	100,000				100,000	100,000	-
6.24 Miharati Boys Secondary School	100,000				100,000	100,000	-
6.25 Mawingo Secondary School	100,000				100,000	100,000	-
6.26 Kagongo Secondary School	100,000				100,000	100,000	-
6.27 Kipipiri TVET	44,797				44,797	44,797	-

6.28	Wanjeri Secondary School	100,000				100,000	100,000	100,000	
6.29	Githioro Primary School				100,000	100,000	100,000	100,000	
6.30	Migaa Primary School				100,000	100,000	100,000	100,000	
6.31	Mumui Primary School				100,000	100,000	100,000	100,000	
6.32	Kirichua Primary School				100,000	100,000	100,000	100,000	
6.33	Manunga Primary School				100,000	100,000	100,000	100,000	
6.34	Kabati Primary School				100,000	100,000	100,000	100,000	
6.35	Bondeni Primary School				100,000	100,000	100,000	100,000	
6.36	Rutumo Primary School				100,000	100,000	100,000	100,000	
6.37	Gitwe Primary School				100,000	100,000	100,000	100,000	
6.38	Forest One Primary School				100,000	100,000	100,000	100,000	
6.39	Munyu-ini Primary School				100,000	100,000	100,000	100,000	
6.40	Marimu Primary School				100,000	100,000	100,000	100,000	
6.41	Kiambogo Primary School				100,000	100,000	100,000	100,000	
6.42	Gathuthi Primary School				100,000	100,000	100,000	100,000	
6.43	Wanjohi Primary School				100,000	100,000	100,000	100,000	
6.44	Rayetta Primary School				100,000	100,000	100,000	100,000	
6.45	Murera-Njau Primary School				100,000	100,000	100,000	100,000	
6.46	Ngarua Kironi Primary School				100,000	100,000	100,000	100,000	

6.47 Gitei Primary School			100,000	100,000	100,000	100,000	-	
6.48 Miti-itano Primary School			100,000	100,000	100,000	100,000	-	
6.49 Kiburuti Primary School			100,000	100,000	100,000	100,000	-	
6.50 Magomano Primary School			100,000	100,000	100,000	100,000	-	
6.51 Gichiginira Primary School			100,000	100,000	100,000	100,000	-	
6.52 Kiamboga Primary School			100,000	100,000	100,000	100,000	-	
6.53 Lereshwa Secondary School			100,000	100,000	100,000	100,000	-	
6.54 Kipipiri School			100,000	100,000	100,000	100,000	-	
6.55 Kagongo Secondary School			100,000	100,000	100,000	100,000	-	
6.57 DCC Office Compound Miharati			47,000	47,000	47,000	47,000	-	
Total	2,744,797		2,747,000	5,491,797	2,747,000	2,747,000	2,744,797	
7.0 Primary Schools Projects								
7.1 Turasha Primary School	1,275,000	1,600,000	250,000	3,125,000	3,125,000	3,125,000	-	
7.2 Ririchua Primary School	225,000	1,300,000	375,000	1,900,000	1,900,000	1,900,000	-	
7.3 Mwangaza Primary School	225,000	2,050,000	305,000	2,580,000	2,580,000	2,580,000	-	
7.4 Kimbo Primary School	225,000	800,000	50,000	1,075,000	1,075,000	1,075,000	-	
7.5 Kianjogu Primary school	225,000	800,000	235,000	1,260,000	1,260,000	1,260,000	-	
7.6 Kiamboga Primary School	225,000	2,100,000	200,000	2,525,000	2,525,000	2,525,000	-	
7.7 Mwireri Primry School	1,275,000	800,000	100,000	2,175,000	2,175,000	2,175,000	-	

**Kipipiri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

7.8 Kamahia Primary School	225,000	1,000,000	85,000	1,310,000	1,310,000	-	
7.9 Kabati Primary School	225,000	500,000	185,000	910,000	910,000	-	
7.10 Kahiga Primary School	225,000	500,000	85,000	810,000	810,000	-	
7.11 Wendani Primary School	225,000	1,800,000	250,000	2,275,000	2,275,000	-	
7.12 Manunga Primary School	225,000	1,000,000	270,000	1,495,000	1,495,000	-	
7.13 Mihato Primary School	225,000	1,000,000		1,225,000	1,225,000	-	
7.14 Mikeu Primary School	2,325,000	1,000,000	270,000	3,595,000	3,595,000	-	
7.15 Kamagoko Primary School	225,000	1,000,000	250,000	1,475,000	1,475,000	-	
7.16 Satima Primary School	225,000	500,000	120,000	845,000	845,000	-	
7.17 Kimuru Primary School	225,000	1,000,000	100,000	1,325,000	1,325,000	-	
7.18 Kigogo Primary School	1,275,000	500,000	100,000	1,875,000	1,875,000	-	
7.19 Jura Primary School	225,000	150,000	85,000	460,000	460,000	-	
7.20 Rumwe Primary School	225,000		100,000	325,000	325,000	-	
7.21 Mumui Primary School	225,000	630,000	135,000	990,000	990,000	-	
7.22 Magomano Primary School	225,000	275,000	270,000	770,000	770,000	-	
7.23 Malewa Primary School	225,000		185,000	410,000	410,000	-	
7.24 Mahindu Primary School	2,325,000		250,000	2,575,000	2,575,000	-	
7.25 Mara Primary School	225,000		350,000	575,000	575,000	-	
7.26 Githioro Primary School	225,000		170,000	395,000	395,000	-	

7.27 Migaa Primary School	225,000			85,000	310,000	310,000	-
7.28 Karuri Primary School	225,000			85,000	310,000	310,000	-
7.29 Bondeni Primary School	2,325,000	1,050,000		100,000	3,475,000	3,475,000	-
7.30 Rutumo Primary School	225,000			70,000	295,000	295,000	-
7.31 Ihiga Primary School	225,000			70,000	295,000	295,000	-
7.32 Gitwe Primary School	225,000			100,000	325,000	325,000	-
7.33 Mahinga Primary School	2,325,000			50,000	2,375,000	2,375,000	-
7.34 Kipipiri Primary School	225,000			185,000	410,000	410,000	-
7.35 Njomo Primary School	225,000			120,000	345,000	345,000	-
7.36 Kanyua Primary School	225,000			200,000	425,000	425,000	-
7.37 Machinery Primary School	225,000			50,000	275,000	275,000	-
7.38 St Peters Primary School	225,000			250,000	475,000	475,000	-
7.39 Kariara Primary School	1,275,000			100,000	1,375,000	1,375,000	-
7.40 Forest One Primary School	2,325,000			50,000	2,375,000	2,375,000	-
7.41 Wanjohi Primary School	225,000			270,000	495,000	495,000	-
7.42 Rayetta Primary School	225,000			100,000	325,000	325,000	-
7.43 Munyuini Primary School	225,000			150,000	375,000	375,000	-
7.44 Murera Njau Primary School	225,000	1,050,000		50,000	1,325,000	1,325,000	-
7.45 Ndemi Primary School	225,000			135,000	360,000	360,000	-

7.46 Ngarua Ririni Primary School	225,000		235,000	460,000	460,000	460,000	-
7.47 Gatondo Primary School	225,000		220,000	445,000	445,000	445,000	-
7.48 Gitei Primary School	225,000		200,000	425,000	425,000	425,000	-
7.49 Mubau Primary School	225,000		115,000	340,000	340,000	340,000	-
7.50 Miti Itano Primary School	225,000		95,000	320,000	320,000	320,000	-
7.51 Ndiara Primary School	225,000		170,000	395,000	395,000	395,000	-
7.52 Kiburuti Primary School	225,000		205,000	430,000	430,000	430,000	-
7.53 Karima Primary School	225,000		100,000	325,000	325,000	325,000	-
7.54 Gichigirira Primary School	225,000		50,000	275,000	275,000	275,000	-
7.55 Huhirio Primary School	225,000		70,000	295,000	295,000	295,000	-
7.56 Michore Primary School	225,000		170,000	395,000	395,000	395,000	-
7.57 Gathuthi Primary School	225,000		285,000	510,000	510,000	510,000	-
7.58 Kiambogo Primary School	225,000		245,000	470,000	470,000	470,000	-
7.59 Kagongo Primary School	225,000		185,000	410,000	410,000	410,000	-
7.60 Rutuba Primary School	225,000		250,000	475,000	475,000	475,000	-
7.61 Ngatho Primary School	225,000		95,000	320,000	320,000	320,000	-
7.62 Karia-ini Primary School	225,000		135,000	360,000	360,000	360,000	-
7.63 Mihato Primary School	225,000		120,000	345,000	345,000	345,000	-
7.64 Marimu Secondary School	225,000	1,050,000	250,000	1,525,000	1,525,000	1,525,000	-

**Kipipiri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

7.65 Gathiriga Primary School		1,730,000	250,000	1,980,000	1,980,000	1,980,000	-	
Primary school ...desks								#DIV/0!
Total	29,100,000	25,185,000	10,440,000	64,725,000	64,725,000	64,725,000	-	
8.0 Secondary Schools Projects							S	
8.1Turasha Secondary School	100,000	1,950,000		2,050,000	2,050,000	2,050,000	-	
8.2Kipipiri Secondary School	100,000	2,000,000		2,100,000	2,100,000	2,100,000	-	
8.3Wanjari Secondary School	100,000	1,800,000		1,900,000	1,900,000	1,900,000	-	
8.4Gathiriga Secondary School	2,200,000	2,550,000		4,750,000	4,750,000	4,750,000	-	
8.5 Kianjogu Secondary School	1,150,000	2,400,000		3,550,000	3,550,000	3,550,000	-	
8.6Mikeu Secondary School	100,000	1,800,000		1,900,000	1,900,000	1,900,000	-	
8.7 Kagongo Secondary School	100,000	3,600,000		3,700,000	3,700,000	3,700,000	-	
8.8 Gathuthi Secondary School	1,150,000	900,000	1,500,000	3,550,000	3,550,000	3,550,000	-	
8.9 Wanjohi Girls School	100,000	2,400,000		2,500,000	2,500,000	2,500,000	-	
8.10 Ndemi Secondary School	100,000	2,100,000		2,200,000	2,200,000	2,200,000	-	
8.11 Michore Secondary School	1,150,000	1,500,000		2,650,000	2,650,000	1,150,000	1,500,000	
8.12 Malewa Secondary School	1,150,000	1,560,000		2,710,000	2,710,000	2,710,000	-	
8.13Wanjohi Mixed Secondary School	6,250,000	150,000		6,400,000	6,400,000	3,400,000	3,000,000	
8.14 Mumui Secondary School	100,000	250,000		350,000	350,000	350,000	-	
8.15 Leresywa Secondary School	100,000		2,105,000	2,205,000	2,205,000	100,000	2,105,000	
8.16 St. Peters Mawingu Secondary School	416,519		1,500,000	1,916,519	1,916,519	1,916,519	-	

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8.17 Manunga Mixed Secondary School	1,150,000		1,500,000	2,650,000	1,600,000	1,050,000
8.18 Gatondo Secondary School	100,000	1,050,000		1,150,000	1,150,000	-
8.19 Geta Secondary School	100,000			100,000	100,000	-
8.20 Saitima Secondary School	100,000			100,000	100,000	-
8.21 Kabati Secondary School	2,200,000			2,200,000	2,200,000	-
8.22 Jura Secondary School	5,200,000	1,050,000		6,250,000	6,250,000	-
8.23 Kiambogo Secondary School	100,000			100,000	100,000	-
8.24 Kirima Secondary School	100,000			100,000	100,000	-
8.25 Mahindu Secondary School	5,200,000			5,200,000	5,200,000	-
8.26 Huhurio Secondary School	100,000			100,000	100,000	-
8.27 Marimu Secondary School	100,000			100,000	100,000	-
8.28 Miharati Boys Secondary School	100,000			100,000	100,000	-
8.29 Mawingo Secondary School	2,200,000			2,200,000	2,200,000	-
8.30 Githiro Secondary School	2,000,000			2,000,000	2,000,000	-
8.31 Kimuru Secondary School	100,000	4,650,000		4,750,000	4,750,000	-
				-	-	-
				-	-	-
				-	-	-
Total	33,216,519	31,710,000	6,605,000	71,531,519	63,876,519	7,655,000
9.0 Tertiary institutions Projects				-	-	-

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Kipipiri Technical Voc			1,000,000		1,000,000	1,000,000				100
Total	-		1,000,000	-	1,000,000	1,000,000				
10.0 Security Projects										
10.1 Deputy County Commissioner Kipipiri Office	30,000				30,000	30,000				
10.2 Geta Location Chief's Office	30,000				30,000	30,000				
10.3 Rutuba Sub Location	30,000				30,000	30,000				
10.4 Kiambogo Location Chief's Office	30,000				30,000	30,000				
10.5 Kianjogu Sub Location	530,000				530,000	30,000		500,000		
10.6 Makumbi Location Chief's Office	30,000				30,000	30,000				
10.7 Rumwe Sub Location	1,000,000				1,000,000	0		1,000,000		
10.8 Mihato Sub Location Office	30,000				30,000	30,000				
10.9 Mikeu Location Chief's Office	30,000				30,000	30,000				
10.10 Kangurunga Sub Location	30,000				30,000	30,000				
10.11 Kipipiri Location Chief Office	30,000				30,000	30,000				
10.12 Miharati Sub Location	30,000				30,000	30,000				
10.13 Kirima Sub Location	1,000,000				1,000,000	0		1,000,000		
10.14 Malewa Location Chief's office	30,000				30,000	30,000				
10.15 Kimathi Sub Location	30,000				30,000	30,000				
10.16 Kabati Sub-Location Office	300,000				300,000	300,000				
10.17 Lereshwa Location Office	30,000				30,000	30,000				

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10.18 Mawingu Location Chief's Office	30,000				30,000	30,000		
10.19 Mumui Sub Location	30,000				30,000	30,000		
10.20 Turasha Location Chief's Office	30,000				30,000	30,000		
10.21 Kiriko Sub Location Office	30,000				30,000	30,000		
10.22 Gatondo Location Chief's Office	30,000				30,000	30,000		
10.23 Rirori Sub Location Office	1,000,000				1,000,000	1,000,000		
10.24 Wanjohi Assistant County Commissioner's Office	30,000	250,620			280,620	280,620		
10.25 Wanjohi Location Chief's Office	30,000				30,000	30,000		
10.26 Gitei Sub Location	30,000				30,000	30,000		
10.27 Mahiga-ini Sub Location	30,000				30,000	30,000		
10.28 Ndemi Location Chiefs	30,000				30,000	30,000		
10.29 Michore Sub Location Office	30,000				30,000	30,000		
10.30 Turasha Police Station	3,500,000				3,500,000	3,500,000		
10.31 Geta Police Station	2,500,000	300,000			3,800,000	3,800,000		
10.32 Wanjohi Police Station	3,500,000				3,500,000	3,500,000		
10.33 Huhurio Sub Location	30,000				30,000	30,000		
10.34 Gitwe Asst. Chief's Office		298,241		700,000	998,241	998,241	0	
10.35 Kiambogo Police Post				500,000	500,000	500,000		
10.36 Kipipiri OCPD Office				1,500,000	1,500,000	1,500,000		
10.37 Lereshwa AP Offices				1,000,000	1,000,000	1,000,000		
10.38 Kahiga Police Post				1,000,000	1,000,000	1,000,000		

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10.39 Mwangaza AP Post				1,000,000	1,000,000	1,000,000			
10.40 Munoru Asst. Chief's Office			700,000	700,000	700,000	700,000			
10.41 Lereshwa Asst. Chief's Office			700,000	700,000	700,000	700,000			
10.42 Tigoni Asst. Chief's Office			700,000	700,000	700,000	700,000			
10.43 Kianjogu Asst. Chief's Office			700,000	700,000	700,000	700,000			
10.44 Gatondo Asst. Chief's Office			700,000	700,000	700,000	700,000			
10.45 Michore Asst Chief's Office			700,000	700,000	700,000	700,000			
10.46 Kabati Asst. Chief's Office			700,000	700,000	700,000	700,000			
10.47 Ndemi AP Post			500,000	500,000	500,000	500,000			
10.48 Turasha AP Post			500,000	500,000	500,000	500,000			
10.49 Magomano AP Post			1,000,000	1,000,000	1,000,000	1,000,000			
10.50 Makumbi AP Post		700,000	500,000	1,200,000	1,200,000	1,200,000			
10.51 Gatondo AP Post			500,000	500,000	500,000	500,000			
Total	14,080,000	1,548,861	14,600,000	30,228,861	27,728,861	2,500,000			
11.0 Acquisition of assets									
11.1 Motor Vehicles	-		-	-	-	-			
11.2 Construction of CDF office	-		-	-	-	-			
11.3 Purchase of furniture and equipment	-		-	-	326,800	(326,800)			
11.4 Purchase of computers									

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 (gratuity 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-kipipiri 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.

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance 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 constituency 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 constituency 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 constituency 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 Equivalent.

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 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 (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. 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 are 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 financial 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 which is 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 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2021.

14. Errors

Material prior period errors are 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

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO.B 047293	1		55,040,876
AIE NO. B 047474	2		4,000,000
AIE NO. B104345	3		15,000,000
AIE NO.B. 049320	4		15,000,000
AIE NO.B 096590	5		14,000,000
AIE NO: B 096849	6		20,000,000
AIE NO.B.124749		5,000,000	
AIE NO.B.124827		66,512,724	
AIE NOB.124998		15,000,000	
AIE NO.B.128141		6,900,000	
AIE NO.B.119952		15,000,000	
AIE NO. B 128453		6,000,000	
AIE NO. B 132197		6,000,000	
AIE NO.B.138865		14,000,000	
AIE NO. B.126159		6,000,000	
AIE NO.B 126453		16,100,000	
AIE NO. B. 140597		15,000,000	
TOTAL		171,512,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	259,000	78,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	259,000	78,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,219,694	1,369,459
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	431,520	442,370
Employer Contributions Compulsory national social security schemes -NSSF	19,600	24,400
Employer Contributions to NHIF	71,800	45,350
Total	2,742,614	1,881,579

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	1,853,190	123,125
Electricity	50,000	0
Water & sewerage charges	15,000	-
Office rent	0	51,500
Communication, supplies and services	441,891	183,950
Domestic travel and subsistence	105,100	
Printing, advertising and information supplies & services	135,470	166,648
Rentals of produced assets	0	-
Training expenses	0	0
Hospitality supplies and services	576,295	222,300
Other committee expenses	1,475,041	936,800
Committee allowance	2,728,950	0
Insurance costs	0	-
Specialised materials and services	0	-
Office and general supplies and services	432,810	1,238,742
Fuel , oil & lubricants	575,000	401,799
Other operating expenses	0	0
Bank service commission and charges	30,000	0
Other Operating Expenses	0	-
Security operations	0	93,158
Routine maintenance - vehicles and other transport equipment	417 093	7,680
Routine maintenance- other assets	0	0
TOTAL	8,835,840	3,425,702

*NOTES TO THE FINANCIAL STATEMENTS (Continued)***6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfer to National Government entities	0	300,000
Transfers to primary schools (see attached list)	64,725,000	12,100,000
Transfers to secondary schools (see attached list)	63,876,519	14,789,963
Transfers to tertiary institutions (see attached list)	1,000,000	0
TOTAL	129,601,519	27,189,963

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,073,000	0
Bursary – tertiary institutions (see attached list)	9,526,300	6,927,620
Bursary – special schools (see attached list)	447,500	0
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	27,728,861	4,400,000
Sports projects (see attached list)	4,341,310	0
Environment projects (see attached list)	2,747,000	108,410
Emergency projects (see attached list)	0	4,900,000
Total	66,863,971	16,336,030

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	79,800	0
Purchase of ICT Equipment, Software and Other ICT Assets	247,000	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	326,800	0

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	2,816,00	0
ICT Hub	1,149,097	0
	3,965,097	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kipipiri- NG CDF Account No. 0620296398093</i>	45,654,944	85,787,541
<i>Name of Bank, Account No.</i>	0	0
<i>Name of Bank, Account No.</i>	0	0
Total	45,654,944	85,787,541
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0
<i>[Provide cash count certificates for each]</i>		

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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</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer</i>	<i>dd/mm/yy</i>	0	0	0
<i>Name of Officer</i>	<i>dd/mm/yy</i>	0	0	0
<i>Total</i>				0

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	923,800	481,430
Gratuity held during the year (B)	431,520	442,370
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	1,355,320	923,800

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	85,787,541	11,369,889
Cash in hand	0	0
Imprest	0	0
	0	0
Total	85,787,541	11,369,889,

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0)
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
TOTAL	0	0	0

*** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST'

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account receivables D= A+B-C	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	4,336,857	3,518,421
Use of goods and services	13,598,062	13,609,114
Amounts due to other Government entities (see attached list)	510,037	67,795,037
Amounts due to other grants and other transfers (see attached list)	45,792,407	51,886,606
Acquisition of assets	742	743
Others (<i>specify</i>)	15,670,198	18,135,295
Funds pending approval	0	0
	80,167,303	154,945,216

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	70,520,867.00	51,756,726.40
	70,520,867.00	51,756,726.40

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	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					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	643,050	0	0	643,050
Office equipment, furniture and fittings	667,250	79,800	0	747,050
ICT Equipment, Software and Other ICT Assets	698,380	247,000	0	945,380
Other Machinery and Equipment	4,788,717	0	0	4,788,717
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	6,797,397	326,800	0	7,124,197

Kipipiri Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
St. Peters Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369622	90,224.00	563,320.00
Kahiga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369631	540,525.00	40,525.00
Mikeu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369628	563,280.00	228,460.00
Mwangaza Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369611	1,580,271.00	264,205.00
Turasha Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369602	627,953.50	2,062,904.50
Karuri Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369621	130,436.00	312,120.00
Jura Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369644	207,066.50	663,640.50
Gathiriga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369577	426,797.60	1,868,680.50
Wendani Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369589	202,784.25	30,786.25
Ndemi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369566	360,095.00	2,426,685.00
Satima Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369576	69,620.00	8,150.00
Rayetta Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369544	114,583.00	810,010.00
Mara Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369583	31,742.00	31,742.00

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Machinery Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369616	29,296.50	29,296.50
Gatondo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369407	164,580.00	164,580.00
Gitei Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369558	7,217.00	59,757.00
Forest One Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369377	280,101.50	1,750,000.00
Migaa Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369551	2,014,510.00	2,450,701.00
Kiburuti Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369594	160,720.00	700,000.00
Kipipiri Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369561	167,380.00	167,380.00
MitiItano Primary School -Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369612	14,573.25	250,000.00
Magomano Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369548	269,184.00	332,450.00
Michore Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369601	300,000.00	300,000.00
Kabati Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369423	165,400.00	1,789,030.00
Gichigirira Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369609	59,588.00	52,080.00
Kiamboga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369552	1,340,856.00	750,969.00
Kimbo Primary School Ng-Cdf	Equity Bank, OlKalou Branch	620277373058	820,415.00	163,035.00

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Project 2018				
Ririchua Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372984	1,646,491.00	869,171.00
Kiambogo Primary School Ng-Cdf 2018	Equity Bank, OlKalou Branch	620277369405	1,650,791.80	3,380,596.80
Kianjogu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369393	871,610.00	1,997,800.00
Wanjohi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369420	956,984.00	1,010,156.50
Mubao Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369573	167,040.00	182,100.00
Kanyua Primary School ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369446	20,960.00	164,702.00
Ndiara Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369606	110,419.75	259,952.50
Mahinga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369637	324,644.00	817,183.00
Malewa Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373097	85,726.00	27,696.00
Mwireri Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385993	493,723.00	258,880.00
Lereshwa Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386548	19,520.00	574,640.00
Kariara Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373125	330,115.00	605,295.00
Mumui Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385998	20,230.00	39,820.00

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Geta Secondary School ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385908	1,157,494.00	2,039,202.30
Huhirio Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373241	29,130.00	329,900.00
Kagongo Secondary School Ng-Cdf 2018	Equity Bank, OlKalou Branch	620277385977	1,550,800.50	1,788,305.00
A.C.C Miharati Offices Ng-Cdf 2018 Project	Equity Bank, OlKalou Branch	620277382817	19,680.00	68,739.50
Gatondo Mixed Secondary Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386036	83,560.00	61,100.00
Karia-Ini Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373209	169,881.00	169,881.00
Njomo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373251	53,615.00	265,015.00
Malewa Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386006	1,194,463.50	130,217.50
Marimu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372880	1,762,587.50	1,889,877.50
Kimuru Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386017	1,916,567.30	216,451.30
Manunga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373250	299,467.00	400,000.00
Jura Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385956	1,179,100.00	442,820.00
Wanjohi Mixed Day Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277400005	114,065.25	489,568.25

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Bondeni Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373257	1,074,123.00	193,658.00
Mumui Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373246	272,132.00	1,017,134.00
Gathuthi Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385972	1,599,490.50	2,024,556.50
Kimuru Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373261	186,945.00	300,000.00
Makumbi Location Aps Camp Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369812	183,333.00	101,953.00
Rumwe Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386004	949,760.00	949,760.00
Ngarua-Rironi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277400140	59,863.00	200,000.00
Mihato Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372769	596,760.00	350,000.00
Gathuthi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373235	750,000.00	750,000.00
Rutuba Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373249	185,172.00	2,126,793.00
Mureranjau Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277393092	1,082,035.00	62,140.00
Rutummo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372723	179,805.00	59,820.00
Githioro Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373130	403,695.00	403,695.00

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Mahindu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372655	58,856.50	196,726.50
Mawingu Location Chiefs Ap Camp Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373252	4,040.00	53,868.00
Ndemi Ap Camp Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373224	51,421.00	51,421.00
Mawingo Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277393096	17,280.00	56,455.00
Kagongo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373237	915,015.00	1,164,580.00
Kamahia Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277393114	1,208,318.00	1,123,779.00
Munyu-ini Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369389	162,092.00	917,362.00
Kigogo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373242	532,001.00	505,820.00
Ihiga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369444	119,200.00	257,290.00
Ngatho Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373260	512,459.00	512,459.00
Kamagoko Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372690	1,055,468.30	55,468.30
Gitwe Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369596	1,267,804.00	2,539,963.00
Karima Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369374	262,820.00	262,820.00
Mikeu Locational Chief Camp	Equity Bank, OlKalou Branch	620299586288	665,558.50	1,749,942.50

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Bondeni Primary School	Equity Bank, OlKalou Branch	620280866270.00	2,525,000.00	
Forest One Primary School	Equity Bank, OlKalou Branch	620280876167.00	2,475,000.00	
Gathiriga Primary School	Equity Bank, OlKalou Branch	620280877591.00	250,000.00	
Gathuthi Primary School	Equity Bank, OlKalou Branch	620280940356.00	610,000.00	
Gatondo Primary School	Equity Bank, OlKalou Branch	620280891326.00	445,000.00	
Gichigirira Primary School	Equity Bank, OlKalou Branch	620280877090.00	375,000.00	
Gitei Primary School	Equity Bank, OlKalou Branch	620280879370.00	325,000.00	
Githioro Primary School	Equity Bank, OlKalou Branch	620280943908.00	495,000.00	
Gitwe Primary School	Equity Bank, OlKalou Branch	620280884483.00	425,000.00	
Huhirio Primary School	Equity Bank, OlKalou Branch	620280892412.00	295,000.00	
Ihiga Primary School	Equity Bank, OlKalou Branch	620280998815.00	0	
Jura Primary School	Equity Bank, OlKalou Branch	620280876324.00	310,000.00	
Kabati Primary School	Equity Bank, OlKalou Branch	620280881786.00	510,000.00	
Kagongo Primary School	Equity Bank, OlKalou Branch	620280881836.00	410,000.00	
Kahiga Primary School	Equity Bank, OlKalou Branch	620280873520.00	310,000.00	
Kamagoko Primary School	Equity Bank, OlKalou Branch	620280940073.00	475,000.00	
Kamahia Primary School	Equity Bank, OlKalou Branch	620280922641.00	310,000.00	
Kanyua Primary School	Equity Bank, OlKalou Branch	620281018538.00	0	
Karia-Ini Primary School	Equity Bank, OlKalou Branch	620281043505.00	0	
Kariara Primary School	Equity Bank, OlKalou Branch	620280943364.00	1,375,000.00	

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Karima Primary School	Equity Bank, OlKalou Branch		0	
Karuri Primary School	Equity Bank, OlKalou Branch	620280883900.00	310,000.00	
Kiamboga Primary School	Equity Bank, OlKalou Branch	620280881901.00	425,000.00	
Kiambogo Primary School	Equity Bank, OlKalou Branch	620280944501.00	0	
Kianjogu Primary School	Equity Bank, OlKalou Branch	620280983580.00	235,000.00	
Kiburuti Primary School	Equity Bank, OlKalou Branch	620280881635.00	530,000.00	
Kimbo Primary School	Equity Bank, OlKalou Branch	620280989596.00	50,000.00	
Kigogo Primary School	Equity Bank, OlKalou Branch	620280893061.00	1,375,000.00	
Kimuru Primary School	Equity Bank, OlKalou Branch	620281044242.00	0	
Kipipiri Primary School	Equity Bank, OlKalou Branch	620280880058.00	410,000.00	
Machinery Primary School	Equity Bank, OlKalou Branch			
Magomano Primary School	Equity Bank, OlKalou Branch	620281026663.00	0	
Mahindu Primary School	Equity Bank, OlKalou Branch	620280881833.00	2,575,000.00	
Mahinga Primary School	Equity Bank, OlKalou Branch	620280875924.00	2,375,000.00	
Malewa Primary School	Equity Bank, OlKalou Branch	620281044073.00	0	
Manunga Primary School	Equity Bank, OlKalou Branch	620280879150.00	595,000.00	
Mara Primary School	Equity Bank, OlKalou Branch	620281019296.00	0	
Marimu Primary School	Equity Bank, OlKalou Branch	620280947955.00	350,000.00	
Michore Primary School	Equity Bank, OlKalou Branch	620280957108.00	395,000.00	
Migaa Primary School	Equity Bank, OlKalou Branch	620280881716.00	410,000.00	

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Mihato Primary School	Equity Bank, OlKalou Branch		0.00	
Mikeu Primary School	Equity Bank, OlKalou Branch	620280910075.00	2,595,000.00	
Mitiltano Primary School	Equity Bank, OlKalou Branch	620280950833.00	420,000.00	
Mubao Primary School	Equity Bank, OlKalou Branch	620280880230.00	340,000.00	
Mumui Primary School	Equity Bank, OlKalou Branch	620281029167.00	0	
Munyu-Ini Primary School	Equity Bank, OlKalou Branch	620280938976.00	475,000.00	
MureraNjau Primary School	Equity Bank, OlKalou Branch	620280946049.00	0	
Mwangaza Primary School	Equity Bank, OlKalou Branch	200280883578.00	530,000.00	
Mwireri Primary School	Equity Bank, OlKalou Branch	620280880135.00	1,375,000.00	
Ndemi Primary School	Equity Bank, OlKalou Branch	620280997844.00	0	
Ndiara Primary School	Equity Bank, OlKalou Branch	620280986934.00	0	
Ng'aruaRironi Primary School	Equity Bank, OlKalou Branch	620280889816.00	560,000.00	
Ngatho Primary School	Equity Bank, OlKalou Branch	620280876765.00	320,000.00	
Njomo Primary School	Equity Bank, OlKalou Branch	620280865898.00	345,000.00	
Ririchua Primary School	Equity Bank, OlKalou Branch	620280880442.00	700,000.00	
Rumwe Primary School	Equity Bank, OlKalou Branch		0.00	
Rutuba Primary School	Equity Bank, OlKalou Branch	620280925811.00	0	
Satima Primary School	Equity Bank, OlKalou Branch	620280879470.00	345,000.00	
St Peters Primary School	Equity Bank, OlKalou Branch	620280881364.00	475,000.00	
Turasha Primary School	Equity Bank, OlKalou Branch	620280880947.00	1,525,000.00	

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Wanjohi Primary School	Equity Bank, OlKalou Branch	620280893432.00	595,000.00	
Wendani Primary School	Equity Bank, OlKalou Branch	620280880844.00	475,000.00	
Rayetta Primary	Equity Bank, OlKalou Branch		0.00	
Rutum Primary School	Equity Bank, OlKalou Branch	620280883275.00	395,000.00	
Kagongo Secondary School	Equity Bank, OlKalou Branch	620280881892.00	100,000.00	
Kiambogo Secondary School	Equity Bank, OlKalou Branch	620280983297.00	0	
Kianjogu Secondary School	Equity Bank, OlKalou Branch	620280879268.00	0	
Kimuru Secondary School	Equity Bank, OlKalou Branch	620280882509.00	0	
Kipipiri School	Equity Bank, OlKalou Branch	620281002941.00	0	
Kirima Secondary School	Equity Bank, OlKalou Branch	620280879677.00	0	
Lereshwa Secondary School	Equity Bank, OlKalou Branch	620280881775.00	100,000.00	
Mahindu Secondary	Equity Bank, OlKalou Branch	620280923307.00	0	
Malewa Secondary School	Equity Bank, OlKalou Branch	620280883723.00	0	
Manunga Mixed Secondary School	Equity Bank, OlKalou Branch	620280879896.00	1,500,000.00	
Marimu Secondary School	Equity Bank, OlKalou Branch	620281064070.00	0	
Mawingo Secondary School	Equity Bank, OlKalou Branch	620280881198.00	0	
Michore Secondary School	Equity Bank, OlKalou Branch	620280877391.00	1,150,000.00	
Miharati Boys Secondary School	Equity Bank, OlKalou Branch		0.00	
Jura Secondary School	Equity Bank, OlKalou Branch	620280881871.00	0	
Mikeu Secondary School	Equity Bank, OlKalou Branch	620280884722.00	0	

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Mumui Secondary School	Equity Bank, OlKalou Branch	1900280947809.00	0	
Ndemi Secondary School	Equity Bank, OlKalou Branch	620281069625.00	0	
Satima Secondary School	Equity Bank, OlKalou Branch	620280877245.00	0	
St Peters Mawingo Secondary School	Equity Bank, OlKalou Branch	620281059458.00	0	
Turasha Secondary School	Equity Bank, OlKalou Branch	620280884234.00	0	
Wanjohi Girls' Secondary School	Equity Bank, OlKalou Branch		0.00	
Wanjohi Mixed Secondary School	Equity Bank, OlKalou Branch	620280873884.00	0	
Wanjeri Secondary School	Equity Bank, OlKalou Branch	620280900124.00	0	
Gathiriga Secondary School	Equity Bank, OlKalou Branch		0.00	
Gathuthi Secondary School	Equity Bank, OlKalou Branch	620280950406.00	1,500,000.00	
Gatondo Secondary School	Equity Bank, OlKalou Branch	620280867023.00	0	
Geta Secondary School	Equity Bank, OlKalou Branch	620280882789.00	0	
Githioro Secondary School	Equity Bank, OlKalou Branch	620280928252.00	0	
Huhirio Secondary School	Equity Bank, OlKalou Branch	620280893670.00	0	
Kabati Secondary School	Equity Bank, OlKalou Branch	620280884088.00	0	
Turasha Police Station	Equity Bank, OlKalou Branch	620280862617.00	0	
Geta Police Station	Equity Bank, OlKalou Branch	620280870682.00	1,300,000.00	
Wanjohi Police Station	Equity Bank, OlKalou Branch	620281042985.00	0	
Rironi Sub Location Office	Equity Bank, OlKalou Branch	620280994794.00	0	
Ass County Commissioner Office Wanjohi	Equity Bank, OlKalou Branch	620280576427.00	250,620.00	

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Wanjohi Location Chief's Office	Equity Bank, OIKalou Branch	620281049161.00	0	
Kianjogu Assistant Chief's Office	Equity Bank, OIKalou Branch	620280596508.00	700,000.00	
Mumui Assistant Chief's Office	Equity Bank, OIKalou Branch	620278992301.00		
Rumwe Sub- Location	Equity Bank, OIKalou Branch	620281064610.00	0	
TOTAL			70,520,867.00	38,593,936

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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>OUR REF: KIP/NG-CDF/OAG-DAR/RESP002/2021 February 18,2021</p>	<p>Errors in the Annual Reports and Financial Statements. The Financial Statements for the year ended 30th June 2020 do not comply with the financial reporting framework requirements and guideline issued by the Public Sector Accounting Standard Board (PSASB).</p>	<p>The Financial Statements have been amended to correct the errors</p>	<p>Resolved</p>	
	<p>Inaccuracies in Financial Statements. The accuracy and completeness of the financial statements for the year ended 30th June 2020 could not be ascertained</p>	<p>The Financial Statements have been amended to correct the inaccuracies</p>	<p>Resolved</p>	
	<p>Variances between Financial Statements and Supporting Schedules. Analysis of the supporting schedule for office and general supplies revealed that transactions totalling Kshs. 448,275 were wrongly classified as office and general supplies expenses.</p>		<p>Not Resolved</p>	

**Kipipiri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Prior Year Adjustment</p> <p>The statement of cashflow together with the statement of assets and liabilities reflects a prior year adjustment to the cash balances of Kshs.310, 320 The management has explained the adjustment was as a result of cashbook bank balance undercast and bursary reversals. However, the cashbook balance undercast could not be traced in the cashbook neither was reason given as to why the reversals were made. The accuracy and validity of the prior year adjustments figure of Kshs.310, 320 for the year ended 30 June 2020 could not be confirmed.</p>	<p>The reversal of the cheques was because the beneficiaries did not deposit them in the respective accounts in time</p>	Resolved	
	<p>Irregular Committee Allowances</p> <p>The Management has not explained how the ex officio members and staff of the Constituency Development Fund Committee were paid allowances totalling to Kshs. 717,512 contrary to section 43 of the National Government Constituencies Development Fund Act, 2015. The Regularity and Validity of Kshs. 717,512 incurred on committee expenses could not be confirmed.</p>	<p>The payments were made during NG-CDFC related activities conducted alongside the other NG-CDFC Members.</p>	Resolved	
	<p>Unsupported Bursary Payment</p> <p>Accuracy and completeness of bursary payment of kshs. 16,336,030 as disclosed in Note 7 under Other Grants and Payments could not be confirmed. Additionally, bursary payment amounting to kshs.</p>	<p>The allocations without admission numbers relate to the newly admitted students.</p>	Resolved	

**Kipipiri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	342,000 have not been supported by way of Student admission numbers			
	<p>Unsupported Office and general supplies and services.</p> <p>Regularity of office and general supplies and services of Kshs. 510,315 could not be confirmed. The expenditure was not supported by detailed schedules indicating the nature of items, bin cards (S3), counter receipts voucher (S13) and issuing voucher (S11).</p> <p>Transfer to Other Government Entities</p> <p>Primary schools transfer of kshs.15, 089,963 as disclosed in Note 6 of the Financial statement includes kshs.300, 000 which was for renovation of Kipipiri Constituency Office. The total transfers to other Government entities of kshs. 27,189,963 could not be confirmed.</p>	<p>The issue on the failure to use schedules supporting the nature of items, counter receipt voucher and issue the management is committed to ensure it does not recur in future.</p> <p>The Financial Statements has been amended appropriately to address the misclassification</p>	Resolved	
	<p>Cash and Cash Equivalent</p> <p>The statement of assets and liabilities as at 30 June 2020 reflects bank balance of Kshs.85, 787,541 and as disclosed under note 10 to the financial statement. However, the bank reconciliation statement presented for audit revealed that there were payments in the cashbook not in bank statement amounting to Kshs. 5,070,001 out of which stale cheques amounting Kshs.106, 000 were included. No explanation was given for failure to reverse the amount in the cashbook.</p>	<p>The Financial Statements have been amended appropriately to reflect the correct balances. Also, the Management had already approved the reversal of the stale cheques but due to the Covid pandemic and closure of school, the beneficiaries were not immediately</p>	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Consequently, the accuracy and completeness of the bank balance of Kshs. 85,787,541 as at 30 June 2020 could not be confirmed.	available. However, the Management has taken note to immediately reverse the stale cheques and ensure non-recurrence of the same in the future.		

