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REPORT

THE NATIONAL ASSEMBLY

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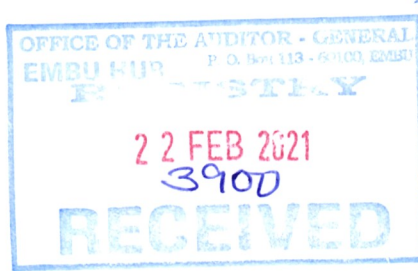
G. Chebet

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIRINYAGA CENTRAL CONSTITUENCY**

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



KIRINYAGA CENTRAL CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIRINYAGA CENTRAL CONSTITUENCY**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Kenneth Kariuki
2.	Sub-County Accountant	Joram K. Mutua
3.	Chairman NGCDFC	Paul Munene Mugo
4.	Member NGCDFC	Charles Munene Mureithi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KIRINYAGA CENTRAL Constituency Headquarters

P.O. Box 753
Kirinyaga Central NG-CDF Building
Kerugoya Town- Next to Kaitheri Polytechnic play ground
Kerugoya, KENYA

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(f) NGCDF KIRINYAGA CENTRAL Constituency Contacts

E-mail: cdfkirinyagacentral@gmail.com/cdfkirinyagacentral@ngcdf.go.ke
Website: www.kirinyagacentralcdf.org

(g) NGCDF KIRINYAGA CENTRAL Constituency Bankers

1. Co-operative Bank-Kerugoya Branch
P.O. Box 635-10300
Kerugoya, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Dear Stakeholders,

I am pleased to present to you the annual report and financial statements for Kirinyaga central National Government Constituency Development Fund for the year ended 30th June 2020.

INTRODUCTION

Kirinyaga Central Constituency is one of the four constituencies of Kirinyaga County in the republic of Kenya. The other Constituencies are: Mwea, Gichugu and Ndia. The Constituency has a population of over 200,000 people, the main economic activity being farming, in all its form, e.g. Subsistence farming, dairy farming, Horticulture, Tea, Coffee and Rice farming in swampy areas of Kanyeikiini Ward.

Due to the high population, the Constituency has a number of challenges which the National Government Constituency Development fund committee has to deal with. Especially during this period the country is struggling to resolve the corona virus and its effects on the country's economy.

BUDGET PERFORMANCE

During the collection of the project proposal meetings from the members of the public a lot of needs were presented to the committee. Unfortunately, only a few needs could be included in this budget proposals to the NG-CDF board due to the funds allocated for the Kirinyaga Central NG-CDF which was kshs 137,373,724. Some of the Major needs presented to the committee were: Renovation of classrooms for Primary and secondary schools, construction of new classrooms due to the increased number of students, Construction of secondary schools' science laboratories and many others, to mention just a few. Given that the needs are too high compared to the allocated funds, the government needs to increase the funding allocation for the constituencies. The budget utilization has been doing fairly well since we started but due to the effects of corona virus pandemic the government has not been able to release the funds to the constituencies in time resulting to low budget utilization of 58.6% of the total allocation, although with some other challenges which includes delayed release of constituency budget ceilings, slow rate of re-allocation and re-submission approvals

MAJOR ACHIEVEMENTS

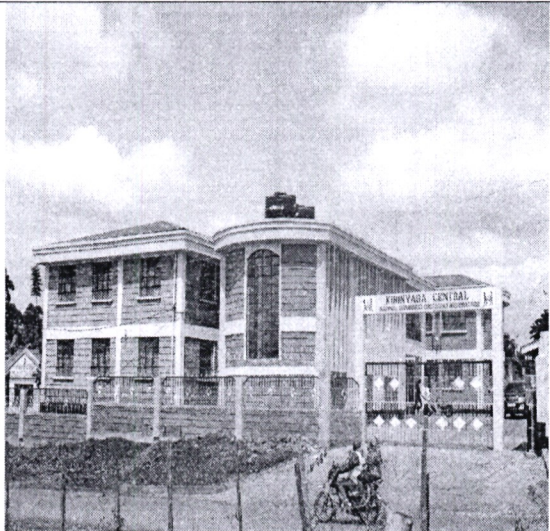

In the year under review, Kirinyaga Central NG-CDFC has awarded bursaries worth over Kshs. 39,719,200. This has gone a long way in ensuring that both secondary and college students have stayed in class, without being sent home to collect school fees. In addition to the bursaries the NG-CDFC has also constructed several secondary schools' science laboratories; Renovation of classrooms and school offices; Environmental improvement has also received attention through the construction of septic ablation blocks in primary schools and installation of water goods in all renovated primary schools.

Youth talents and Publicity awareness has also received a boost through distributions of branded sports kits to various sports teams, which included women volleyball teams.





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Some of the development projects done to completion in both education and security within the financial year are as indicated below.

NO.	Project name	Image of the project	Financial Year	Impact of the project
1	Kirinyaga Central NG-CDF Office Block		F/Y 2017/18 & 2018/2019 & 2019/2020	Readily accessible NGCDF offices by the Kirinyaga Central constituents.
2	Kirinyaga Central NG-CDF Office Block- Main hall		F/Y 2017/18 & 2018/2019 & 2019/2020	Access to training facilities for both NG-CDFC and the PMCs

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NO.	Project name	Image of the project	Financial Year	Impact of the project
		SECURITY PROJECT		
3	Kerugoya Chief's Office		FY 2018/19 and 2019/2020	Reduced distance for the community to get services offered by the chief. Also improved security in the area.
		EDUCATION PROJECTS		
4	Njega Primary School		FY 2018/19 & 2019/2020	Improved learning environment resulting to improved livelihood in the area
5	Kirigo Primary School		FY 2019/20	Improved learning environment resulting to improved livelihood in the area
6	Kirinyaga Central NG-CDF Sports support		2019/20	Developing and Nurturing the youth sport talents .

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EMERGING ISSUES

The amount allocated as NG- CDFC funding is like a drop in the Ocean since the needs are quite overwhelming. It is my view that funding needs be increased in order to cater for the increased community needs. The number of meetings by the NG-CDFC needs be increased from 24 meetings per year to 36 so that the committee will have more time to deliberate on the community needs. Also the facilitation for the committee needs be increased through increased sitting allowances to improve the motivation of the members.

Proper policies also need be developed, in such a way that they define various responsibilities to be undertaken by different stake holders who may include government departs, community, etc.

IMPLEMENTATION CHALLENGES

We have more needs and less funding. This means that the percentage given to the National Government Constituencies Development fund(NG-CDF) for all the constituencies need be increased from the current 2.5% to about 5% of the country collected net revenue. Noting that the only visible development in the country is through the NG-CDF, this request needs some attention. We are experiencing poor performance by the technical departments resulting to delays in project documentation hence project implementation. We are also experiencing political interferences, where the County government is not approving construction sites or its officers not giving the necessary support to the NG-CDFC.

CONCLUSION

The NG- CDF is a noble idea and needs be supported by all. This fund also needs to be controlled from the National Government for the country's developmental goals to be achieved.



Paul Munene Mugo

NG-CDF Chairman -Kirinyaga Central Constituency.

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-KIRINYAGA CENTRAL Constituency's 2018-2023 plan are to:

1. To collaborate in improving learning/educational infrastructure;
2. To augment the security welfare;
3. To enhance youth empowerment;
4. To strengthen governance, operational capacity and institutional development.
5. To ensure environmental sustainability

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To collaborate in improving learning/educational infrastructure	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of classrooms and offices infrastructure renovated into good habitable and comfortable status in primary schools, and science laboratory constructed in secondary. Number of bursary beneficiaries at all levels	Number of usable classrooms increased from 20 to 414 while offices 23 to 69 Number of laboratories increased from 23 to 25

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Environment	To ensure environmental sustainability/more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation and water goods	Number of sanitation facilities built in two primary schools and water goods installed in all the renovated primary schools	Number of sanitation facilities increased from 33 to 35 while schools installed with water goods increased from 0 to 23
Security	To augment the security welfare/ Enhanced Security	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of built and equipped chiefs' offices increased from 4 to 5 Number of assistant chiefs' offices increased from 15 to 19
Sports	To enhance youth empowerment/ Empower and develop youth and special groups.	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme. Number of youth benefit from Ajira through increased internet connectivity	Number of youth football clubs participating actively in games increased from 10 to 34.and all benefitting from the sports kits yearly Four ICT hubs established where youth can access online jobs for free internet.
Improved Governance	To strengthen governance, operational capacity and institutional development	Establishment of the NG-CDF office	A well completed NG-CDF office where the constituents can services established	Number of the constituents getting NG-CDF services increased by more that 30%

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

1. SUSTAINABILITY STRATEGY AND PROFILE

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

Model	Definition	Relevance to sustainable strategy
Vision	To have an improved socio-economic lifestyle, in a secure, well-educated community in an environmentally friendly constituency.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To be a leading constituency in promoting constituents in educational growth, innovation in the formal and informal sectors, and security in the community and strategic partnership with stakeholders for equitable development, sustainable socio-economic growth and reduced poverty for the Kirinyaga Central constituents.	This communicates what the office does to attain sustainable developments
Core Values	Teamwork, Public Participation Transparency and accountability, Professionalism, Integrity, Innovation And Commitment	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

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

2. ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of KIRINYAGA CENTRAL NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations. In this regard Kirinyaga central NG-CDF has developed a policy in which school infrastructure projects under must be installed with water goods to prevent soil erosion, also a number of septic toilets have been constructed in schools to reduce environmental pollution.

Our Environmental Action Plan

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

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

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the KIRINYAGA CENTRAL NG-CDFC, NG-CDFC staff and PMCs on good conservation practices • To encourage, through regular communication to KIRINYAGA CENTRAL NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage polythene papers bags.
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use of polythene paper bags or other none-degradable materials. • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting by introducing installation of water goods in all NG-CDF funded projects • To make energy efficiency a key factor in the selection of any new energy devise being purchased • To invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	<ul style="list-style-type: none"> • To promote use of volt guards to control power surges • Introduction of water goods in all NG-CDF funded projects to prevent soil erosion • To encourage tree planting in the constituency to improve the forest cover. • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled • To ensure segregation of waste • To ensure proper human waste disposal through construction of septic ablution blocks and bio digester systems in schools.

3. EMPLOYEES WELFARE

KIRINYAGA CENTRAL NG-CDFC offers only categories of employment, which are Contract employees who are employed for one year on a renewable basis contract. Such employees are eligible for employee benefits in line with the statutory requirements. They are also eligible for on-job or other trainings to build their capacity as provided by law.

The Kirinyaga central employee fraternity consist of three female and four male hence meeting the one third gender rule.

Interviews

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

Promotions

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

4. HEALTH, SAFETY AND WELL BEING

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

Guidelines to General Safety

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

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

Drug and Substance Abuse

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

Persons Living with Disability

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

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Kirinyaga central has continued to finance projects that disability compliance where all the building done must have a ramp and disability toilets.

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Monitoring during project Implementation

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

In summary stakeholders' participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable .

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 which is a common phenomenon in Kirinyaga central NG-CDF management.

Covid-19 Mitigation Measures

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

- Having staffs work on shifts
- Provision of face masks to all NG-CDF members and others who visit NG-CDF offices.
- Provision of hand washing water, soap and hand sanitizers to all those who visit NG-CDF offices.

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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-KIRINYAGA CENTRAL 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 *Kirinyaga Central NG-CDF* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KIRINYAGA CENTRAL Constituency further confirms the completeness of the accounting records maintained for the *Kirinyaga Central NG-CDF* 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-KIRINYAGA CENTRAL Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-KIRINYAGA CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on 26/8/20 2020.



Fund Account Manager
Name: **KENNETH KARIUKI** 10300,
KERUGOYA.

**THE NATIONAL SUB-COUNTY ACCOUNTANT
KIRINYAGA CENTRAL
P. O. Box 836 - 10300,
KERUGOYA**

Sub-County Accountant
Name: **JORAM K. MUTUA**
ICPAK Member Number: 20462

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kirinyaga Central Constituency set out on pages 17 to 51, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 - Kirinyaga Central Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Un-utilized Funds

Note 17.3 and Annex 3 to the financial statements reflect a comparative balance of Kshs.37,499,754 with respect to unutilized funds. However, the summary statement of appropriation - recurrent and development combined reflects budgetary adjustments of Kshs.38,142,919 representing the unutilized funds in the previous year resulting into an unreconciled and unexplained variance of Kshs.643,165

In the circumstances, the accuracy of the budgetary adjustments of Kshs.38,142,919 could not be confirmed.

2.0 Cash and Cash Equivalents - Stale Cheques

The statement of assets and liabilities and Note 10A to the financial statements reflect cash and cash equivalents balance of Kshs.3,206,133 as at 30 June, 2020. However,

the bank reconciliation statement for the month of June, 2020 reflected unrepresented cheques of Kshs.502,446 of which cheques for Kshs.6,976 were already stale.

In the circumstances, the accuracy of the reported cash and cash equivalents balance of Kshs.3,206,133 as at 30 June 2020, 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 - Kirinyaga Central Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.175,516,643 and Kshs.106,135,919 respectively, resulting into an under-funding of Kshs.69,380,724 or 40% of the budget. Similarly, the Fund expended Kshs.175,516,643 against an approved budget of Kshs.102,936,786 resulting to an under-expenditure of Kshs.72,579,857 or 41% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Kirinyaga Central.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Delayed Completion of Projects

The project implementation status report as at 30 June, 2020 provided for audit, indicated that thirty-eight (38) projects with a combined budget of Kshs.187,318,873 were budgeted to be implemented during the year under review. However, eighteen

(18) projects with a combined budget of Kshs.52,809,724 were still ongoing at the end of the financial year.

Delayed completion of projects denied the residents of Kirinyaga Central Constituency the benefits that would have accrued from the projects and might also lead to cost escalations.

2.0 Transfers to Other Government Entities

2.1 Transfers to Primary Schools

Note 6 to the financial statements reflects transfers of Kshs.43,350,000 to other government entities which includes transfers of Kshs.29,400,000 to primary schools. The following observations were made regarding the transfers.

2.1.1 Kamuiru Primary School

An amount of Kshs.4,250,000 was transferred to Kamuiru Primary School for renovation and repair of classrooms of which Kshs.140,000 was meant for drainage works on five (5) classrooms. However, audit inspection in December, 2020 revealed that the drainage works for three (3) classrooms had not been done. In addition, the renovated classrooms had cracks indicating poor workmanship.

2.1.2 Kiaga Primary School

Kshs.2,520,000 was transferred to Kiaga Primary School for completion of the School Facelift of which Kshs.86,400 was for a standard special purpose welded mild steel door complete with hinges, stays, fasteners, 75mm high permanent vent mosquito gauze and steel metal hood as provided for in the bill of quantities. However, audit inspection in December, 2020 revealed that the stays, fasteners and the 75mm high permanent vent mosquito gauze had not been done. In addition, 50pcs, 100mm long tower bolts to be fixed on classroom doors at a cost of Kshs.12,320 as provided for in the bill of quantities had not been fixed at the time of audit inspection in December, 2020.

In the circumstances, value for money for the amounts transferred for the projects in the two (2) primary schools could not be confirmed.

2.2 Transfers to Secondary Schools

Note 6 to the financial statements reflects Kshs.43,350,000 with respect to transfers to other government entities of which Kshs.5,950,000 was transferred to secondary schools. The following observations were made regarding the transfers.

2.2.1 Gathuthuma Secondary School

An amount of Kshs.5,250,000 was transferred to Gathuthuma Secondary School for construction of a laboratory. However, audit inspection in December, 2020 revealed that the roof was leaking and the chip board had been spoilt by rain water. In addition, the laboratory benches supplied were not firmly fixed indicating poor workmanship.

2.2.2 Kirimunge Secondary School

An amount of Kshs.700,000 was transferred to Kirimunge Secondary School for the construction of a Storey Science Laboratory. However, audit inspection of the Project in December, 2020 revealed that works valued at Kshs.34,500 in the bill of quantities were not done as detailed below:

No.	Details as per Bill of Quantities	Amount (Kshs.)
1	Mosquito wire gauze on all windows	8,500
2	140mm half round gutter	12,000
3	140mm diameter approved plastic brackets	1,500
4	Fixing of closed ends to gutters	1,000
5	100mm diameter downpipe with brackets to wall	9,600
6	100mm diameter spigot outlet	1,600
7	Swan neck & rainwater shoe	300
	Total	34,500

In the circumstances, value for money for the expenditure on the Projects in the two (2) secondary schools could not be confirmed.

3.0 Irregular Payment of Sitting Allowances

Note 5 to the financial statements reflects Kshs.8,122,295 with respect to use of goods and services which includes Kshs.4,257,000 with respect to committee allowances of which sitting allowances amounting to Kshs.92,000 were paid to five (5) individuals who were not members of the National Government Constituencies Development Fund Committee and whose role in the monitoring and evaluation process was not explained during the audit.

It could therefore not be confirmed that the expenditure was incurred in a way that is lawful and authorized; effective, efficient, economical and transparent as required under Section 68(1) of the Public Finance Management Act, 2012.

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 comply, 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 procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit 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 continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future

events or conditions may cause the Fund to cease to continue as a going concern or 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 Gatundu, CBS
AUDITOR-GENERAL

Nairobi

17 December, 2021

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

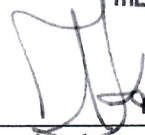
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 30 JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	70,500,000	161,325,359
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	7,000	-
TOTAL RECEIPTS		70,507,000	161,325,359
PAYMENTS			
Compensation of employees	4	2,256,094	1,653,841
Use of goods and services	5	8,122,295	7,952,913
Transfers to Other Government Units	6	43,350,000	55,158,344
Other grants and transfers	7	42,109,380	46,528,163
Acquisition of Assets	8	7,099,017	17,387,209
Other Payments	9	-	7,645,027
TOTAL PAYMENTS		102,936,786	136,325,497
SURPLUS/DEFICIT		(32,429,786)	24,999,862

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIRINYAGA CENTRAL Constituency financial statements were approved on 26/8/2020 and signed by:

FUND ACCOUNT MANAGER
 NGCDF-KIRINYAGA CENTRAL

 Fund Account Manager
 Name: KENNETH KARIUKI

THE NATIONAL SUB-COUNTY ACCOUNTANT
 KIRINYAGA CENTRAL
 P.O. Box 836 - 10300,
 KERUGOYA

 National Sub-County Accountant
 Name: JORAM K. MUTUA
 ICPAK Member Number: 20462

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

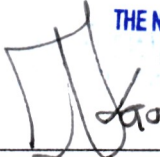
VIII. STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019 – 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,206,133	35,635,919
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,206,133	35,635,919
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,206,133	35,635,919
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		3,206,133	35,635,919
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	35,635,919	9,999,893
Surplus/Deficit for the year		(32,429,786)	24,999,862
Prior year adjustments	14		636,164
NET FINANCIAL POSITION		3,206,133	35,635,919

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIRINYAGA CENTRAL Constituency financial statements were approved on 26/8/ 2020 and signed by:

FUND ACCOUNT MANAGER
NG - CDF - KIRINYAGA CENTRAL

Fund Account Manager
Name: **KENNETH KARIUKI**,
KERUGOYA.


THE NATIONAL SUB-COUNTY ACCOUNTANT
KIRINYAGA CENTRAL
- P. O. Box 836 - 10300,
KERUGOYA
National Sub-County Accountant
Name: **JORAM K. MUTUA**
ICPAK Member Number:20462

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIRINYAGA CENTRAL CONSTITUENCY**
Reports and Financial Statements
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IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	70,500,000	161,325,359
Other Receipts	3	7,000	-
		70,507,000	161,325,359
Payments for operating expenses			
Compensation of Employees	4	2,256,094	1,653,841
Use of goods and services	5	8,122,295	7,952,913
Transfers to Other Government Units	6	43,350,000	55,158,344
Other grants and transfers	7	42,109,380	46,528,163
Other Payments	9	-	7,645,027
		95,837,769	118,938,288
Adjusted for:			
Prior year Adjustments	14	-	636,164
Net Adjustments		-	636,164
Net cash flow from operating activities		(25,330,769)	43,023,235
Cash flow From Investing Activities			
Proceeds From Sale Of Assets	2	-	-
Acquisition Of Assets	8	(7,099,017)	(17,387,209)
Net Cash Flows From Investing Activities		(7,099,017)	(17,387,209)
Net Increase In Cash And Cash Equivalent		(32,429,786)	25,636,026
Cash & Cash Equivalent At beginning Of The Year	13	35,635,919	9,999,893
Cash And Cash Equivalent At End Of The Year		3,206,133	35,635,919

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIRINYAGA CENTRAL Constituency financial statements were approved on 26/8/2020 and signed by:

FUND ACCOUNT MANAGER
KIRINYAGA CENTRAL
Name: KENNETH KARIUKI
26 AUG 2020
P. O. Box 753 - 10300,
KERUGOYA.

THE NATIONAL SUB-COUNTY ACCOUNTANT
KIRINYAGA CENTRAL
P. O. Box 836 - 10300,
KERUGOYA
Name: JORAM K. MUTUA
ICPAK Member Number:20462

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL CONSTITUENCY
Reports and Financial Statements
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,373,724	38,135,919	175,509,643	106,135,919	69,373,724.35	60.5%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts	0	7,000	7,000		7,000.00	0.0%
TOTAL RECEIPTS	137,373,724	38,142,919	175,516,643	106,135,919	69,380,724	60.5%
PAYMENTS						
Compensation of Employees	2,864,400	1,682,187	4,546,587	2,256,094	2,290,493	49.6%
Use of goods and services	7,497,083	4,457,673	11,954,756	8,122,295	3,832,461	67.9%
Transfers to Other Government Units	56,980,000	3,870,000	60,850,000	43,350,000	17,500,000	71.2%
Other grants and transfers	53,148,241	22,767,900	75,916,141	42,109,380	33,806,761	55.5%
Acquisition of Assets	16,884,000	5,333,159	22,217,159	7,099,017	15,118,142	32.0%
Other Payments	0.00	32,000	32,000	-	32,000	0.0%
TOTAL	137,373,724	38,142,919	175,516,643	102,936,786	72,579,858	58.6%

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

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	127,012,241	32,003,059	159,015,300	94,536,059	64,479,241	59.5
Proceeds from Sale of Assets				0	0	
Other Receipts						
TOTAL RECEIPTS	127,012,241	32,003,059	159,015,300	94,536,059	64,479,241	59.5
PAYMENTS						
Transfers to Other Government Units	56,980,000	3,870,000	60,850,000	43,350,000	17,500,000	71.2
Other grants and transfers	53,148,241	22,767,900	75,916,141	42,109,380	33,806,761	55.5
Acquisition of Assets	16,884,000	5,333,159	22,217,159	7,099,017	15,118,142	32.0
Other Payments	0	32,000	32,000	0	32,000	0.0
TOTAL	127,012,241	32,003,059	159,015,300	92,558,397	66,456,904	58.2

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

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	10,361,483	6,132,860	16,494,343	11,599,860	4,894,483	70.3
Proceeds from Sale of Assets					0	
Other Receipts		7,000	7,000		7,000	0.0
TOTAL RECEIPTS	10,361,483	6,139,860	16,501,343	11,599,860	4,901,483	70.3
PAYMENTS						
Compensation of Employees	2,864,400	1,682,187	4,546,587	2,256,094	2,290,493	49.6
Use of goods and services	7,497,083	4,457,673	11,954,756	8,122,295	3,832,461	67.9
TOTAL	10,361,483	6,139,860	16,501,343	10,378,389	6,122,954	62.9

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

Kshs 137,373,724 is the amount of the proposal for the financial year 2019/2020.

Adjustments includes: Cashbook opening balance Kshs 35,635,919; 2018/2019 budget roll-over of Kshs 2,500,000 and sale of tender Kshs 7000. All these totals to Kshs 38,142,919. The cashbook balance includes 636,164 being reversed cheques (bursary cheques Kshs 555,200; V.A.T. cheques Kshs 80,744 and Cashbook under cast Kshs 220) all treated in the financial statement as a prior year adjustment.

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Delayed disbursements of fund balance from NG-CDF board is the cause of under-utilization of employee compensation fund.
- ii. Delayed disbursements of fund balance from NG-CDF board is the cause of under-utilization of use of goods and services fund
- iii. Delayed disbursements of fund balance from NG-CDF board is the cause of under-utilization of other grants and transfers fund
- iv. Delayed disbursements of fund balance from NG-CDF board is the cause of under-utilization of acquisition of Assets fund

The NGCDF-KIRINYAGA CENTRAL Constituency financial statements were approved on 26/8/2020 and signed by:

FUND ACCOUNT MANAGER
NGCDF-KIRINYAGA CENTRAL
Name: KENNETH KARIUKI
P. O. Box 10300, KERUGOYA.

Sub-Country Accountant
Name: JORAM K. MUTUA
ICPAK Member Number: 20462

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

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020 Kshs	Kshs	2019/2020 Kshs	30/06/2020 Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,864,400.00	1,682,187.00	4,546,587.00	2,256,094.00	2,290,493.00
1.2 Committee allowances	2,857,083.00	2,446,845.00	5,303,928.00	4,257,000.00	1,046,928.00
1.3 Use of goods and services	1,100,000.00	283,000.00	1,383,000.00	680,000.00	703,000.00
Sub-total	6,821,483.00	4,412,032.00	11,233,515.00	7,193,094.00	4,040,421.00
2.0 Monitoring and evaluation					
2.1 Capacity building	1,500,000.00	0.00	1,500,000.00	500,000.00	1,000,000.00
2.2 Committee allowances	1,600,000.00	1,603,828.00	3,203,828.00	2,402,050.00	801,778.00
2.3 Use of goods and services	200,000.00	124,000.00	324,000.00	283,245.00	40,755.00
Sub-total	3,300,000.00	1,727,828.00	5,027,828.00	3,185,295.00	1,842,533.00
3.0 Emergency					
3.1 Emergency	7,198,241.00		7,198,241.00		7,198,241.00
3.2 NG-CDF Office		1,868,993.00	1,868,993.00		1,868,993.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL CONSTITUENCY

Reports and Financial Statements

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3.3 Gatuto Primary school		870,000.00	870,000.00	870,000.00	0.00
3.4 Ngaru Primary School		3,000,000.00	3,000,000.00	3,000,000.00	0.00
Sub-total	7,198,241.00	5,738,993.00	12,937,234.00	3,870,000.00	9,067,234.00
4.0 Bursary and Social Security					
4.1 Primary Schools	0.00	0.00	0	0	0.00
4.2 Secondary Schools	27,000,000.00	10,531,896.00	37,531,896.00	29,647,487.00	7,884,409.00
4.3 Tertiary Institutions/ Universities	13,000,000.00	8,632,104.00	21,632,104.00	9,516,513.00	12,115,591.00
4.4 Bursary Reversed Cheques		555,200.00	555,200.00	555,200.00	0.00
Sub-total	40,000,000.00	19,719,200.00	59,719,200.00	39,719,200.00	20,000,000.00
5.0 Sports					
Sports	2,700,000.00	2,004,991.00	4,704,991.00	1,994,580.00	2,710,411.00
Sub-total	2,700,000.00	2,004,991.00	4,704,991.00	1,994,580.00	2,710,411.00
6.0 Environment					
6.1 Kiarugu Primary School Pupils Toilet	200,000.00	0.00	200,000.00	200,000.00	0.00
6.2 Kiangungu Primary School	1,700,000.00	0.00	1,700,000.00	0.00	1,700,000.00
Sub-total	1,900,000.00	0.00	1,900,000.00	200,000.00	1,700,000.00
7.0 Primary Schools Projects (List all the Projects)					
Karaini Primary School	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00
Kiamaina Primary School	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
Kaitheri Primary School	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00
Kirima Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00

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Kiranja Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
Mutira Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
Njega Primary School	3,350,000.00	0.00	3,350,000.00	0.00	3,350,000.00	3,350,000.00	0.00
Kianjege East Primary School	2,360,000.00	0.00	2,360,000.00	0.00	2,360,000.00	2,360,000.00	0.00
Kirigo Primary school	3,100,000.00	0.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	0.00
Kiabarikiri Primary school	2,700,000.00	0.00	2,700,000.00	0.00	2,700,000.00	2,700,000.00	0.00
Kamuiuru Primary School	4,250,000.00	0.00	4,250,000.00	0.00	4,250,000.00	4,250,000.00	0.00
Thaita Primary School	2,750,000.00	0.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	0.00
Kiaga Primary School	2,520,000.00	0.00	2,520,000.00	0.00	2,520,000.00	2,520,000.00	0.00
Kiarugu Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
Kiangungu Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
Kiaritha Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
Mugwandi Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
Sub-total	41,030,000.00	0.00	41,030,000.00	0.00	25,530,000.00	15,500,000.00	
8.0 Secondary Schools Projects (List all the Projects)							
Kirimunge Secondary School	700,000.00	0.00	700,000.00	0.00	700,000.00	700,000.00	0.00
Gathuthuma Secondary School	5,250,000.00	0.00	5,250,000.00	0.00	5,250,000.00	5,250,000.00	0.00
Sub-total	5,950,000.00	0.00	5,950,000.00	0.00	5,950,000.00	5,950,000.00	0.00
9.0 Tertiary institutions Projects (List all the Projects)							
Kirinyaga Central Technical Training Institute.	10,000,000.00	0.00	10,000,000.00	0.00	8,000,000.00	2,000,000.00	
Sub-total	10,000,000.00	0.00	10,000,000.00	0.00	8,000,000.00	2,000,000.00	
10.0 Security Projects							
Kerugoya Chief Office	700,000.00		700,000.00		0.00	700,000.00	
Kaitheri Assistant Chief Office	650,000.00		650,000.00		0.00	650,000.00	
Ngomongo AP Houses		830,659.00	830,659.00		0.00	830,659.00	
Kerugoya Police lines		10,010.00	10,010.00		0.00	10,010.00	
Kagumo AP Camp		198,340.00	198,340.00		195,600.00	2,740.00	

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Ndimi Kibingo AP House		1,000.00	1,000.00	0.00	1,000.00
Karia Chief Office		1,200.00	1,200.00	0.00	1,200.00
Kariko assistant chief office		2,500.00	2,500.00	0.00	2,500.00
Sub-total	1,350,000.00	1,043,709.00	2,393,709.00	195,600.00	2,198,109.00
11.0 Acquisition of assets					
NG-CDF Office Public toilet	2,100,000.00		2,100,000.00	660,879.00	1,439,121.00
NG- CDF office	4,650,000.00	2,611,475.00	7,261,475.00	2,780,300.00	4,481,175.00
11.3 Purchase of furniture and equipment	3,100,000.00	0.00	3,100,000.00	2,860,000.00	240,000.00
NG- CDF office-fence	5,274,000.00	801,766.00	6,075,766.00	797,838.00	5,277,928.00
NG-CDF Office internet, telephone, CCTV, Main hall P.A system and electrical wiring of NG-CDF ICT Hall and alarm system	2,000,000.00		2,000,000.00	0.00	2,000,000.00
NG-CDF Office partitioning		50,925.00	50,925.00	0.00	50,925.00
Sub-total	17,124,000.00	3,464,166.00	20,588,166.00	7,099,017.00	13,489,149.00
12.0 Others					
12.1 Strategic Plan		32,000.00	32,000.00	0.00	32,000.00
Sub-total		32,000.00	32,000.00	0.00	32,000.00
Grand total	137,373,724.00	38,142,919.00	175,516,643.00	102,936,786.00	72,579,857.00

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

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XIV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2019-2020	2018-2019
			Kshs	Kshs
1330407	Normal Allocation			
		AIE NO. B047232	2,500,000	
		AIE NO. B047477	4,000,000	
		AIE NO. B041482	20,000,000	
		AIE NO. B047931	8,000,000	
		AIE NO. B049324	20,000,000	
		AIE NO. B104348	16,000,000	
		AIE NO. B005241		54,784,483
		AIE NO. B030146		10,000,000
		AIE NO. B030450		12,000,000
		AIE NO. B006396		8,000,000
		AIE NO. A699137		11,000,000
		AIE NO. B042916		13,000,000
		AIE NO. B047561		52,540,876
	TOTAL		70,500,000	161,325,359

2. PROCEEDS FROM SALE OF ASSETS

	Description	2019-2020	2018-2019
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings	-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of Office and General Equipment	-	-
	TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of Tender Documents	7,000	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	TOTAL	7,000	-

4. COMPENSATION OF EMPLOYEES

	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
2110201	Basic wages of temporary employees	1,257,450	1,108,488
2110202	Basic wages of casual labour	70,000	60,000
	Personal allowances paid as part of salary		
2110301	House allowance	223,200	252,000
2110314	Transport allowance	96,000	
2110320	Leave allowance	33,000	33,000
2110326	Other personnel payments		
2120101	Employer contribution to NSSF	63,828	62,712
2710120	Gratuity-contractual employees	512,616	137,641
	TOTAL	2,256,094	1,653,841

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2019-2020	2018-2019
		Kshs	Kshs
2210100	Utilities, supplies and services		696,612
2210101	Electricity	9,512	
2210102	Water & sewerage charges	24,970	14,485
2210104	Office rent	100,000	100,000
2210200	Communication, supplies and services	65,250	
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services	715,000	
2210600	Rentals of produced assets		
2210700	Training expenses		844,000
2210800	Hospitality supplies and services		
2210802	Other committee expenses	1,802,050	1,951,500
2210809	Committee allowance	4,257,000	3,539,000
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	846,943	494,500
2211200	Fuel , oil & lubricants		
2211300	Other operating expenses -Post office Charges		9,450
2211301	Bank service commission and charges	92,570	56,366
2211313	Security operations	209,000	247,000
2220100	Routine maintenance - vehicles and other transport equipment		
2220200	Routine maintenance- other assets		
	Strategic Plan		
	TOTAL	8,122,295	7,952,913

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2019-2020	2018-2019
		Kshs	Kshs
2630204	Transfers to Primary schools	29,400,000	42,607,043
2630205	Transfers to Secondary schools	5,950,000	12,551,301
2630206	Transfers to Tertiary institutions		
	TIVET	8,000,000	
	Health		
	TOTAL	43,350,000	55,158,344

7. OTHER GRANTS AND OTHER PAYMENTS

	Description	2019-2020	2018-2019
		Kshs	Kshs
2640101	Bursary -Secondary	29,684,024	28,849,483
2640102	Bursary -Tertiary	9,763,713	9,708,896
2640104	Bursary-Special schools	271,463	108,000
2640105	Mocks & CAT		
2640507	Security	195,600	2,936,612
2640509	Sports	1,994,580	1,957,586
2640510	Environment	200,000	1,967,586
2640200	Emergency Projects		1,000,000
	TOTAL	42,109,380	46,528,163

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	Non-Financial Assets	2019-2020	2018-2019
		Kshs	Kshs
3110102	Purchase of Buildings		
3110202	Construction of Buildings	3,789,337	16,621,133.80
3110302	Refurbishment of Buildings		649,075.00
3110701	Purchase of Vehicles		
3110704	Purchase of Bicycles & Motorcycles		
3110801	Overhaul of Vehicles		
3111001	Purchase of office furniture and fittings- Metal cabinet	3,309,680	29,000
3111002	Purchase of computers ,printers and other IT equipment-Laptop		88,000
3111005	Purchase of photocopier		
3111009	Purchase of other office equipment		
3111112	Purchase of soft ware		-
3130101	Acquisition of Land		-
	TOTAL	7,099,017	17,387,209

9. OTHER PAYMENTS

	9 Other Payments	2019-2020	2018-2019
		Kshs	Kshs
	ICT HUB	-	4,677,027
	Strategic Plan	-	2,968,000
	TOTAL		7,645,027

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Co-operative Bank Kerugoya NG-CDF</i>	<i>A/C no.01120034956700</i>	3,206,133	35,635,919
		3,206,133	35,635,919

10B: CASH IN HAND)	2019 - 2020	2018 - 2019
	Kshs (30/6/2020)	Kshs (30/6/2019)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2018)</i>
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. RETENTION

Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
		-	-
		-	-
TOTAL		-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
Total	00	00

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	35,635,919	9,999,893
Cash in hand	0.00	0.00
Imprest	0.00	0.00
TOTAL	35,635,919	9,999,893

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY2019 - 2020 per Financial statements	Adjustments	Adjusted balance b/f 2018 - 2019
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Others (specify) Reversed Bursary Cheques	-	-	555,200
- Reversed			80,744

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V.A.T Cheques				
-Cashbook				
Undercast				220
TOTAL				636,164

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	00	00

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	00	00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	00	00

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	00	00

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,290,493	1,682,187
Use of goods and services	3,832,461	4,450,673
Amounts due to other Government entities (see attached list)	17,500,000	0
Amounts due to other grants and other transfers (see attached list)	33,806,761	27,833,285
Acquisition of assets	15,118,142	3,501,609
Others – Strategic plan balance	32,000	32,000
	72,579,857	37,499,754

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	14,375,043	33,767,834
Total	14,375,043	33,767,834

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL CONSTITUENCY

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		2,290,493	1,682,187	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Use of goods & services		3,832,461	4,450,673	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Amounts due to other Government entities				
Kaitheri Primary School		1,500,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kirima Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kiranja Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Mutira Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kiarugu Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kiangungu Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kiaritha Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Mugwandi Primary School		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kirinyaga Central Technical Training Institute		2,000,000		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Sub-Total		17,500,000		
Amounts due to other grants and other transfers				
Bursaries		20,000,000	19,906,817	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kerugoya Chiefs Office		700,000	0	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kaitheri Assistant Chiefs Office		650,000	0	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Ngomongo AP Camp		830,659	6,878	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kerugoya Police Lines		10,010	10,010	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Kagumo AP House		2,740	198,340	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Ndimi Kibingo AP Houses		1,000	1,000	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Karia Chief's office		1,200	1,200	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Karilo Assistant Chiefs office		2,500	2,500	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Emergency		7,198,241	5,738,993	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Environment		1,700,000	0	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
Sports		2,710,411	2,004,991	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
	Sub-Total	33,806,761	27,870,729	
Acquisition of assets				
NG-CDF Office Public Toilet		1,439,121		un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
NG-CDF Office		6,350,168	2,611,474	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency
NG-office Fence		5,277,928	801,766	un-utilised balance were caused by the delay from the NG-CDF Board in releasing the funds to the constituency

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
NG-CDF Office internet, telephone, CCTV, Main hall F.A system and electrical wiring of NG-CDF ICT Hall and alarm system		2,000,000		constituency
NG-CDF Office Partitioning		50,925	50,925	Delayed fund re-allocation approval by NG-CDF Board
Sub-Total		15,118,142	3,464,166	Project complete awaiting fund re-allocation
Others (specify)				
Strategic Plan		32,000	32,000	Project complete awaiting fund re-allocation
Sub-Total		32,000	32,000	
Grand Total		72,579,857	37,499,754	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL CONSTITUENCY

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0.00	0.00	0	0.00
Buildings and structures	24,287,600.00	3,789,337.00	0.00	28,076,937.00
Transport equipment	0.00	0.00	0.00	0.00
Office equipment, furniture and fittings	675,540.00	3,309,680.00	0.00	3,985,220.00
ICT Equipment, Software and Other ICT Assets	1,241,301.00	0.00	0.00	1,241,301.00
Other Machinery and Equipment	135,880.00	0.00	0.00	135,880.00
Heritage and cultural assets	0.00	0.00	0.00	0.00
Intangible assets	0.00	0.00	0.00	0.00
Total	26,340,321.00	7,099,017.00	0.00	33,439,338.00

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			2019/20	2018/19
Gakoigo Primary School	Equity Bank	100262481718	15,789.80	421,900.80
Kirimunge Mixed Secondary School	Cooperative Bank	1139273758402	3,010,071.00	401,051.00
Kiamutaira Secondary School	Equity Bank	100262592544	15,661.50	215,901.00
Gatuto Secondary School	Equity Bank	100292771881	6,054.00	264,787.00
Kiaga Primary School	Cooperative Bank	1139034842802	765,941.00	3,008,100.00
Kirimunge Primary School	Cooperative Bank	1139034847002	14,512.50	399,548.50
Kiamuruga Primary School	Equity Bank	100262470791	93,620.85	310,928.00
Ngaru Primary School	Cooperative Bank	1139567549600	477,332.00	444,001.00
Mukinduri Primary School	Cooperative Bank	1139034848601	5,136.50	449,502.50
Gatwe Primary School	Cooperative Bank	1139034846400	19,811.50	293,540.00
Mutitu Primary	Cooperative Bank	1139034843501	12,976.50	351,898.50
Kiandieri Primary School	Equity Bank	100297778709	34,871.00	227,009.00
Kagumo CCM Primary School	Cooperative Bank	1139034609101	82,235.50	509,930.50
Kangaita Primary School	KCB	1155029054	395,189.00	400,056.00
Njega Primary School	Equity Bank	100262469182	1,033,064.00	3,001,225.00
Gatuto Primary School	Cooperative Bank	1139034840903	885,262.50	354,881.50
Kirigo Primary School	Equity Bank	100267066810	337,853.50	3,004,260.00
Kiabarikiri Primary School	Cooperative Bank	1139034843401	445,619.50	2,204,343.50
Kianjege East Primary School	Cooperative Bank	1139034840103	907,138.50	3,007,083.50
Kiarugu Primary School	Equity Bank	100297732409	197,837.00	1,507,520.00
Karaini Primary School	Equity Bank	100299381136	391,613.70	3,005,440.00
Kamuiru Primary School	Cooperative Bank	1117034002502	702,397.75	1,502,041.00
Thaita Primary School	Cooperative Bank	1139034841502	248,031.50	2,002,957.50
Kiamaina Primary School	Equity Bank	100262468204	1,354,643.00	1,300,205.00
Mutitu Secondary School	Cooperative Bank	1139035077502	28,577	1,807,362
Gathuthuma Secondary School	Cooperative Bank	1139273900602	2,684,309.75	2,803,807.00
Gitwe Primary School	Cooperative Bank	1139034841903	24,846.00	461,743.00
Kaitheri Primary School	Equity Bank	100262468439	6,250.00	6,250.00

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Mutira Primary School	Equity Bank	100262480475	8,010.00	8,010.00
Kiranja Secondary Sch.	KCB	1104034182	31,030.27	92,550.77
Kerugoya Chief's office	Cooperative Bank	1134568469900	139,256.00	0.00
TOTAL			14,374,943	33,767,834

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL CONSTITUENCY

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ANNEX 6-PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	The statement of financial assets as at 30 July 2018 reflects net financial asset balance of Kshs 9,999,893. However contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement of financial assets shows net liabilities instead of the net financial position of Kshs 9,999,893	It is true the statement of financial assets was showing a net liabilities of Kshs 9,999,893 as a result of typing error but it has since been corrected	F.A.M.	Resolved	Resolved

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIRINYAGA CENTRAL CONSTITUENCY

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
2	<p>Budget Absorption- A review of summary statement of appropriation –recurrent and development combined revealed 62% and 55% overall budget realization/ Utilization on receipts and expenditure respectively during the year ended 30 June 2018 as follows:</p> <table border="1" data-bbox="671 1120 1002 1823"> <thead> <tr> <th>Item</th> <th>2017/2018 Budgeted Amount Kshs</th> <th>2017/2018 Actual Amount Kshs</th> <th>Difference Kshs</th> <th>Percentage budget realization Utilization</th> </tr> </thead> <tbody> <tr> <td>Receipts</td> <td>144,405,893</td> <td>89,621,410</td> <td>54,784,483</td> <td>62%</td> </tr> <tr> <td>Expenditure</td> <td>144,405,893</td> <td>79,621,517</td> <td>64,784,376</td> <td>55%</td> </tr> </tbody> </table> <p>The above analysis indicate that the Kirinyaga Central NG-CDF underspent the budgeted funds by Kshs 64,784,376 or 45% of the approved budget of Kshs 144,405,893. Although the CDF management attributed the under expenditure to delayed disbursement of funds by the NG-CDF board, the low absorption impacted negatively on service delivery to the constituents.</p>	Item	2017/2018 Budgeted Amount Kshs	2017/2018 Actual Amount Kshs	Difference Kshs	Percentage budget realization Utilization	Receipts	144,405,893	89,621,410	54,784,483	62%	Expenditure	144,405,893	79,621,517	64,784,376	55%	<p>Low absorption of funds occurred as a result of delayed disbursement of funds totaling to Kshs 54,784,376 by the NG-CDF board but they have since released the funds and the projects implemented</p>	<p>NG-CDF BOARD</p>	<p>Resolved</p>	<p>Resolve. Funds released to Kirinyaga Central NG-CDF account by August 2018</p>
Item	2017/2018 Budgeted Amount Kshs	2017/2018 Actual Amount Kshs	Difference Kshs	Percentage budget realization Utilization																
Receipts	144,405,893	89,621,410	54,784,483	62%																
Expenditure	144,405,893	79,621,517	64,784,376	55%																