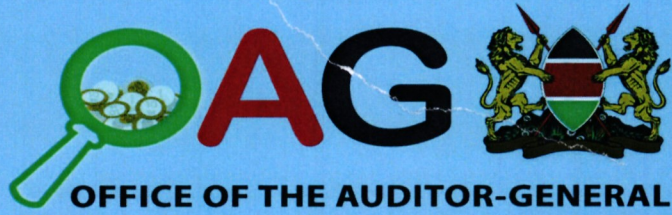



PUBLIC OF KENYA

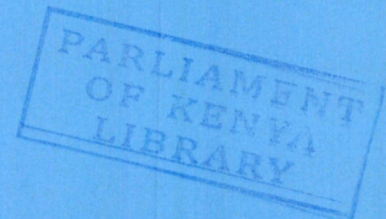


Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PAPERS READ	
DATE: 08 FEB 2022	DAY: Tues
TABLED BY: LOM	B. Inzofu
CLERK-AT THE TABLE:	

OF



THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KILGORIS CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
KILGORIS CONSTITUENCY
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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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 NG-CDF Kilgoris Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(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	Eric Muange (FAM)
2.	Sub-County Accountant	Benson Aseka (DA)
3.	Chairman NG-CDFC	Shadrack Seiyio
4.	Member NG-CDFC	Ruth Naiduya

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF -Kilgoris Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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) NG-CDF KILGORIS Constituency Headquarters

P.O. Box 361-40700

Kilgoris NG-CDF Building

Off Kisii Kilgoris Road Next to Sub County Headquarters

Kilgoris, KENYA.

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(f) NG-CDF Kilgoris Constituency Contacts

Telephone: (+254) 0726 628 930

E-mail: cdfKilgoris@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NG-CDF Kilgoris Constituency Bankers

1. Equity Bank Limited
Kilgoris Branch
P.O Box 203
Kilgoris, Kenya.
A/c No.1223261205890

(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

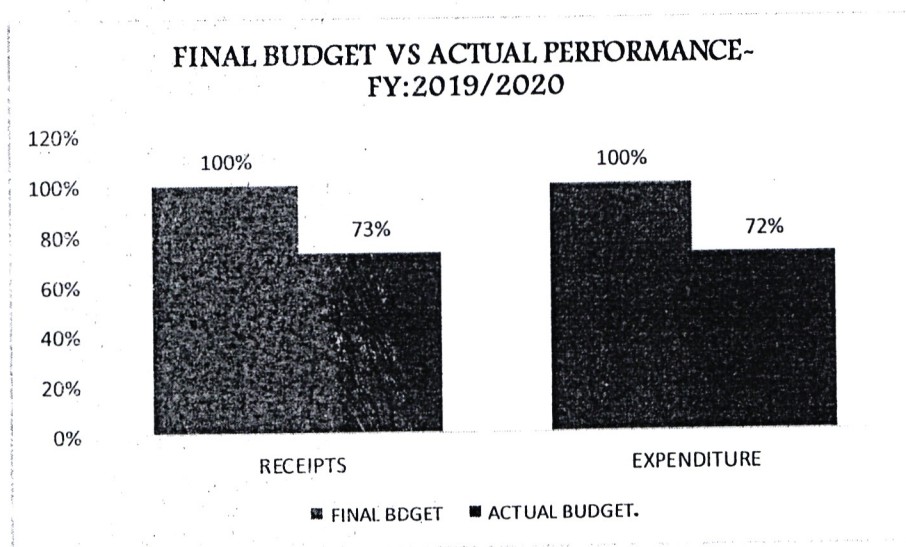
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

I am pleased to present the unaudited financial statements for Kilgoris NG-CDF for the financial year ended 30th June 2020. During the financial year under review, the constituency was allocated a total of Kshs 137,367,724.00 being the normal allocation.

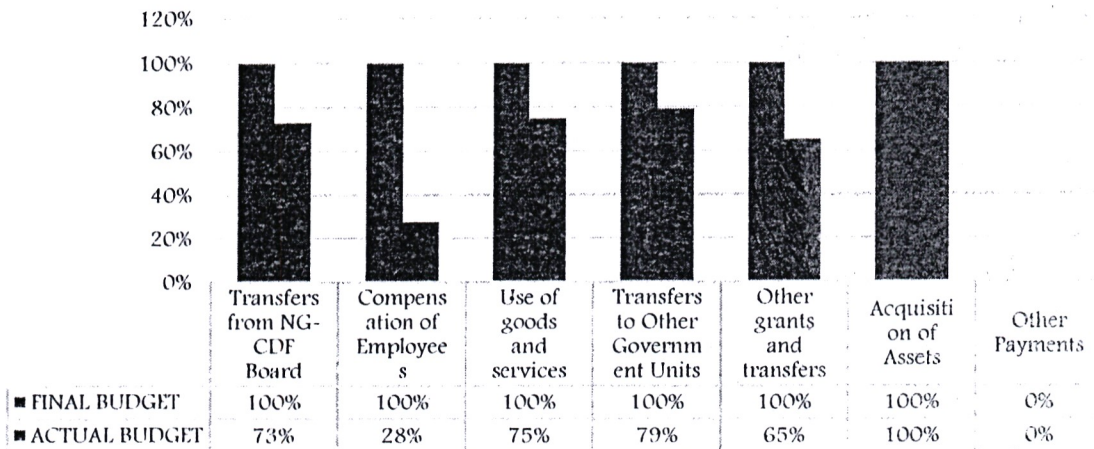
On receipt of the above allocation, Kilgoris NG-CDFC pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to priorities of the public participation meetings held across the constituency. The funds received were disbursed to earmarked projects. Out of these, the committee focused more on full implementation of bursary and completion of projects in primary, secondary and security sectors. The final budget performance against the actual performance was as depicted here below



In summary the budget performance against actual amounts for current year based on economic classification and programmes is as illustrated in the figure below

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FY:2019/2020 BUDGET PERFORMANCE VS ACTUAL BASED ON ECONOMIC CLASSIFICATIONS & PROGRAMMES



Key achievements among others include;

- Increased transition from primary school to secondary school as a result of more infrastructure facilities been put up by the NG-CDF and increased awareness by the local leaders' campaign.
- Increased enrolment in school for all children of school going age as a result of increase in the number of usable physical infrastructure built in primary, secondary, and tertiary institutions.

A fair share of failure was also witnessed in the form of inability to achieve the requisite infrastructure count and size due to limited resources.

Despite the challenges, we strongly believe that with continued engagement of all stakeholders, increased Accountability and transparency in our activities, the organisation's activities will remain sustainable to the foreseeable future.

Emerging issues

Some of the emerging issues the Fund is facing include; over dependence on the Fund due to high poverty index in the constituency which is estimated to be 72%, and secondly is high enrolment in upcoming schools thus creating high demand of infrastructure.

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Major challenges faced by the Fund include; delay in disbursement of funds from the board, infrastructural demand is higher than the amount allocated, and the incomplete National Government and devolved projects which have not been given any attention by the county government.

As a way forward, the Board need to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the Board to create a linkage with the county government with a view of completing the devolved projects.

- ❖ All learning institutions, security, water and roads almost entirely depend on NG-CDF 100% on infrastructure development.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures.
- ❖ The Outbreak of Covid 19 has impacted negatively on household disposable incomes forcing some constituents to request the NG-CDF to provide food rations and basic items to combat Covid 19.
- ❖ There's a growing Need to compete with the county government to justify the long existence of NG-CDF.

d). NG-CDF Implementation challenges in Kilgoris Constituency are;

- ❖ Overdependence of the fund by the public and National government functions on all development related issues.
(Here public participation is employed in identification of priority projects for funding and bursary beneficiaries within the constituency).
- ❖ Funds disbursement from the board is almost always untimely leading to delays in execution of budgets thus unnecessary adjustments.
(NG-CDF committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC's) as soon as it receives).
- 1. Many projects are allocated funds on piece meal basis leading to projects receiving insufficient funds and projects been costly in the long run.
(NG-CDF is focusing on allocating enough funds to complete the project within at most 2 years).

Under my leadership, NG-CDFC Kilgoris constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015.

Sign


CHAIRMAN NG-CDF COMMITTEE

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of NG-CDF-Kilgoris Constituency's 2018-2022 plan are to:

1: Education

Objective:

- To support provision of quality education, improving infrastructure and access to education.

Initiatives:

- To build, equip, furnish and renovate public Primary and Secondary schools in the constituency.
- To give bursaries to bright, needy and deserving pupils and students in secondary schools, colleges and universities; with priority to people with disability.
- To finance youth-based competency programs.

Two: Security

Objective:

- To support the national government in providing an enabling environment that enhances peace, security, efficiency and effectiveness in public administration.

Initiatives:

- To construct and equip chiefs and assistant chiefs' offices for improved service delivery.
- To improve public administration infrastructure in the constituency.
- To equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

Strategic Goal Four: Sports

Objective:

- To empower and develop youth and special groups to reduce dependence by nurturing talents economic through sports.

Initiatives:

- Nurture sports as a peace building avenue.
- Provide games equipment to identified talented and organised groups.
- Sponsor selected tournaments as an annual event.
- Improve by levelling game fields.

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Strategic Goal Five: Environment

Objective:

- To compliment environmental conservation efforts in the constituency.

Initiatives:

- Support active communities in environmental conservation.
- Carry out tree planting activities.
- Support environmentally friendly initiatives such as solar use and biogas.
- Build toilets in public institutions and offices.

Strategic Goal Six: Staff Capacity building.

Objective:

- To improve the capacity of NG-CDF Kilgoris Committee and staff for effective and efficient running of constituency affairs.

Initiatives:

- Annual team building.
- Training on corporate governance and community mobilisation.
- Training on basic financial management knowledge.

Progress on attainment of Strategic development objectives for purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

Below we provide the progress on attaining the stated objectives:

Progress on attainment of Strategic development objectives

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

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Model	Definition	Relevance to sustainable strategy
Vision	Equitable socio-economic development fostering peace and unity.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To entrench fairness and inclusivity in resource allocation and distribution, compliance with the mandate of the NG-CDF to the satisfaction of its people.	This communicates what the office does to attain sustainable developments
Core Values	Teamwork, Integrity, Professionalism, Inclusivity, Competency, Innovation, Customer focus, Efficiency, Effectiveness, Reliable.	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for internal and external stakeholders with a clear set of objectives for management and a measure 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.

ENVIRONMENTAL PERFORMANCE
Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Kilgoris NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement Kilgoris NG-CDF commits to:

- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Seeking to leverage our environmental impact by encouraging stakeholders to
- Improve their environmental performance
- Comply with all relevant environmental legislation, regulations and approved codes of practice.

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- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water.
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources.
- Managing and disposing of all waste in a responsible manner.
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture.
- Regularly communicating our environmental performance to our employees and other significant stakeholders.
- Monitoring and continuously improving our environmental performance.

Our Environmental Action Plan

Kilgoris 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 Kilgoris NG-CDFC, NG-CDFC staff and PMCs on good conservation practices • To encourage, through regular communication to Kilgoris NG-CDFC staff, and other stakeholders' changes in individual behaviour to emphasise on the importance of caring for the environment.
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To swiftly move to the culture of having a paperless office through use of technology. • To encourage our clients to engage with us using electronic means where possible. • To maximize on rain water harvesting which would rather go to waste. • To make energy efficiency a key factor in the selection of any new electronic gadget 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. • We have constructed culverts and gabions 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 proper human waste disposal through construction of pit latrines, septic tanks.

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3. EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

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

Categories of Employment

Kilgoris NG-CDFC offers only 2 categories of employment namely;

- Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.
- Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

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

The Advertisement contains the following:

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

Appointment of a selection and Interview sub-committee

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

Interviews

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

Offer of Appointment

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

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Letters of Appointment

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

Orientation and Induction of employees

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

Promotions

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

HEALTH, SAFETY AND WELL-BEING

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

Guidelines to General Safety

The office has to maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

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

Fire precautions

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

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General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers.

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

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

Guidance and Counselling

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

Health Care Services

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

HIV/AIDS

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

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

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It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

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

Persons Living with Disability

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

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

Sexual harassment and other Forms of Harassment

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

Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

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

Reporting Harassment Cases

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

4. MARKET PLACE PRACTICES

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

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

▪ **Responsible competition practice.**

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors

▪ **Responsible Supply chain and supplier relations**

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

▪ **Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices**

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

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▪ **Product stewardship**

In order to safeguard consumer rights and interests, the Kilgoris NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

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

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

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In summary stakeholder 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

Public Awareness and Sensitisation Exercise Provide

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

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Covid-19 Mitigation Measures

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

- The office purchased hand wash tanks that were distributed to the densely populated areas and government offices.
- The office resolved that only a limited number would be served in the office so as to reduce congestion.
- Use of thermal gun for compulsory temperature checks for anyone accessing the office.
- The office distributed face masks to the project management committees.
- Printing of brochures disseminating information regarding Corona Virus protection measures

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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V. STATEMENT OF KILGORIS NG-CDF MANAGEMENT RESPONSIBILITIES

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

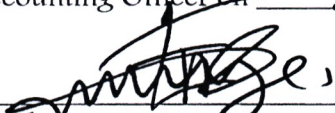
The Accounting Officer in charge of the NG-CDF-Kilgoris Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 NG-CDF-Kilgoris Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF-Kilgoris Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF-Kilgoris 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 NG-CDF-Kilgoris Constituency financial statements were approved and signed by the Accounting Officer on 30/9/2020.


Fund Account Manager
Name: Eric Muange


Sub-County Accountant
Name: Benson Aseka
ICPAK Member Number:

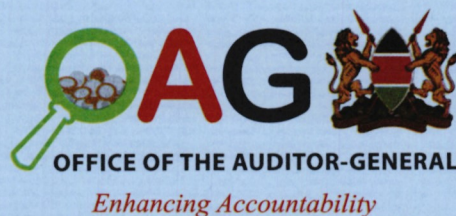
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NG-CDF- KILGORIS CONSTITUENCY

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KILGORIS 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 - Kilgoris Constituency set out on pages 23 to 51, which comprise of the statement of assets and liabilities as at 30 June, 2020, 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kilgoris Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Comparative balances

Note 8 to the financial statements on acquisition of assets reflects a comparative of nil balance for the year 2019/2020 instead of an amount of Kshs.1,000,000 reflected in the statement of receipts and payments.

In addition, Note 17.3 to the financial statements on Unutilized Fund reflects 2018/2019 comparative on compensation of employees total of Kshs.2,608,060 whereas the

supporting Annex 3 to the financial statements reflects comparative of Kshs.2,061,081 resulting to an unreconciled variance amounting to Kshs.546,979.

Consequently, the accuracy, completeness and validity of the above balances reflected in the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and reflects bank balances totalling to Kshs.1,856,212. Review of the June, 2020 bank reconciliation statement revealed stale cheques amounting to Kshs.724,413 and receipts in bank statements not recorded in cash book amounting to Kshs.3,718,576 which were not analyzed. However, the cheques had not been analysed and reversed in the cash book and receipts had not been analysed and recorded in the cash book.

In the circumstances, the accuracy, completeness and validity of the bank balances totalling to Kshs.1,856,212 reflected in the statement of asset and liabilities as at 30 June, 2020 could not be confirmed.

3. Unsupported Provisional Sums

During the year under review, the Management implemented several projects. Review of Bill of Quantities for the projects revealed that the Fund incurred a total of Kshs.950,000 on provisional sums which were not supported or explained.

In the circumstances, the accuracy, completeness and validity of the expenditure totalling to Kshs.950,000 on provisional sums for the year ended 30 June, 2020 could not be confirmed.

4. Lack of Fixed Assets Register

Annex 4 to the financial statements (summary of fixed asset register) reflects assets worth Kshs.23,785,569. However, the fixed assets register was not provided.

Consequently, the accuracy, completeness and validity of assets worth Kshs.23,785,569 reflected in summary of fixed assets register in Annex 4 to the financial statements 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 - Kilgoris Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.144,635,945 and Kshs.105,568,221 respectively, resulting to an under-funding amounting to Kshs.39,067,724 or 27% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.144,635,945 and Kshs. Kshs.103,712,009 respectively, resulting to an under expenditure amounting to Kshs.40,923,936 or 28% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Deduct Retention Fees and Withholding Taxes

The Fund implemented projects amounting to Kshs.64,779,890 out of which Kshs.55,443,000 was in respect of transfer to other Government Units while

Kshs.9,336,890 was on security projects. However, a retention fee of 10% on payments made based on measured works was not withheld. Therefore it could not be established how the defects occurring within the defect period were to be repaired. In addition, no evidence was provided to confirm that Management withheld and remitted to Kenya Revenue Authority 6% of the payments made to the various contactors.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

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

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

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

Those charged with Governance are responsible for overseeing the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

18 November, 2021

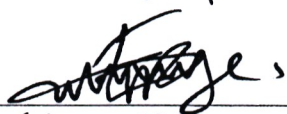
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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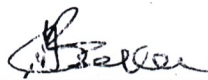
**Reports and Financial Statements
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VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	103,360,800	103,980,076
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		103,360,800	103,980,076
PAYMENTS			
Compensation of employees	4	1,309,804	3,960,000
Use of goods and services	5	7,344,915	8,253,678
Transfers to Other Government Units	6	55,443,000	58,414,671
Other grants and transfers	7	38,414,230	42,002,000
Acquisition of Assets	8	1,200,000	1,000,000
Other Payments	9	-	-
TOTAL PAYMENTS		103,712,009	113,630,349
SURPLUS/DEFICIT		(351,209)	(9,650,273)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-KILGORIS Constituency financial statements were approved on 30/9/2020 and signed by:


Fund Account Manager
Name: Eric Muange

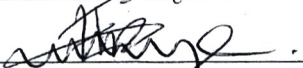

Sub-County Accountant
Name: Benson Aseka
ICPAK Member Number:


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
KILGORIS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,856,212	2,207,421
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,856,212	2,207,421
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,856,212	2,207,421
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		1,856,212	2,207,421
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	2,207,421	11,857,604
Surplus/Deficit for the year		(351,209)	(9,650,278)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		1,856,212	2,207,421

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Kilgoris Constituency financial statements were approved on 2019 2020 and signed by:


Fund Account Manager
Name: Eric Muange


Sub-County Accountant
Name: Benson Aseka
ICPAK Member Number:

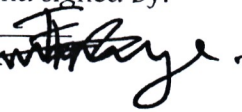
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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IX. STATEMENT OF CASHFLOW

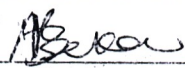
		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NG-CDF Board	1	103,360,800	103,980,076
Other Receipts	3	-	-
		103,360,800	103,980,076
Payments for operating expenses			
Compensation of Employees	4	1,309,804	3,960,000
Use of goods and services	5	7,344,915	8,253,673
Transfers to Other Government Units	6	55,443,000	68,414,671
Other grants and transfers	7	38,414,290	42,002,000
Other Payments	9	-	-
		102,512,009	112,630,349
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments			
Net cash flow from operating activities		848,791	(8,650,273)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,200,000)	(1,000,000)
Net cash flows from Investing Activities		(1,200,000)	(1,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(351,209)	(9,650,273)
Cash and cash equivalent at BEGINNING of the year	13	2,207,421	11,857,694
Cash and cash equivalent at END of the year		1,856,212	2,207,421

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Kilgoris Constituency financial statements were approved on 2019 2020 and signed by:

Fund Account Manager
 Name: Eric Muange



National Sub-County Accountant
 Name: Benson Aseka
 ICPAK Member Number:



Reports and Financial Statements
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	137,367,724	7,268,221	144,635,945	105,568,221	39,067,724	73%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,367,724	7,268,221	144,635,945	105,568,221	39,067,724	73%
PAYMENTS						
Compensation of Employees	2,700,000	2,061,081	4,761,081	1,309,804	3,451,277	28%
Use of goods and services	9,663,095	146,340	9,809,435	7,344,915	2,464,520	75%
Transfers to Other Government Units	64,919,038	5,060,800	69,979,838	55,443,000	14,536,838	79%
Other grants and transfers	58,885,591	-	58,885,591	38,414,290	20,471,301	65%
Acquisition of Assets	1,200,000	-	1,200,000	1,200,000	-	100%
Other Payments	-	-	0	-	-	
TOTAL	137,367,724	7,268,221	144,635,945	103,712,009	40,923,936	72%

i Receipts from NG-CDF Board 73%-Kshs 39,067,724 had not been not received / not disbursed from the NG-CDF Board as at 30th June 2020

ii. Compensation of Employees 28%- unspent balance of Kshs 3,451,277 being utilized for the same purpose in the subsequent financial year till exhaustion. Compensation of employees is at 25% due to two staff going for greener pastures. Included also is the provision of gratuity for the staff.

iii. Use of goods and services- 75% unspent balance being utilized for the same purpose in the subsequent financial year till exhaustion.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – KILGORIS CONSTITUENCY
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iv. Transfers to Other Government Units-879%- The following projects had not been implemented as at 30th June 2020

1. Bampurkei Primary School	200,000	Awaiting disbursement of funds from NG-CDF Board
2. Nasira Primary school	1,005,075	Awaiting disbursement of funds from NG-CDF Board
3. Olalui Secondary School	2,655,963	Awaiting disbursement of funds from NG-CDF Board
4. Olurukoti Secondary School	660,000	Awaiting disbursement of funds from NG-CDF Board
5. Shankoe Secondary School	15,800	Awaiting disbursement of funds from NG-CDF Board
6. Kilgoris Technical & Vocational Centre	10,000,000	Awaiting disbursement of funds from NG-CDF Board
TOTALS	14,536,838	

v. Other Grants and Transfers -62%- The following projects had not been implemented as at 30th June 2020

1. Emergency Reserve	2,363,110	Balance to be reallocated
2. Bursary		
Secondary Schools	7,619,980	Balance to be spent for the same purpose in the subsequent financial year
Tertiary Institutions	3,974,620	Balance to be spent for the same purpose in the subsequent financial year
3. Social Security Programme	1,800,000	Balance to be spent for the same purpose in the subsequent financial year
4. Environment		
Ildolisho Primary School	100,000	Balance to be spent for the same purpose in the subsequent financial year
5. Security	0	
Esoit GSU Camp	1,800,000	Balance to be spent for the same purpose in the subsequent financial year
Lolgorian Police Station	2,813,241	Balance to be spent for the same purpose in the subsequent financial year
6. Sports	350	Unspent Vote Book Balance
	20,471,301	

Ksh. 5,060,800.00 for Ilookwaya primary school access road ksh. 2,504,800.00 and ksh. 2,556,000.00 for Tumpeilian primary school access road had not been disbursed by the NG-CDF BOARD at the end of the financial year.

The NG-CDF-KILGORIS Constituency financial statements were approved on 30/06/20 2020 and signed by:

Fund Account Manager
 Name: Eric Muange



Sub-County Accountant
 Name: Benson Aseka
 ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – KILGORIS CONSTITUENCY
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,700,000	2,061,081	4,761,081	1,303,804	3,451,277
1.2 Committee allowances	4,000,000	-	4,000,000	2,788,000	1,212,000
1.3 Use of goods and services	1,542,063	146,340	1,688,403	1,481,115	207,288
2.0 Monitoring and evaluation					
2.1 Capacity building	1,100,000	-	1,100,000	767,200	332,800
2.2 Committee allowances	2,200,000	-	2,200,000	1,533,600	666,400
2.3 Use of goods and services	821,032	-	821,032	775,000	46,032
3.0 Emergency					
3.1 Primary schools	-	-	4,385,000	4,385,000	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
3.5 Emergency Reserve	7,198,241	-	7,198,241	4,385,000	2,813,241
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	18,000,000	-	18,000,000.00	10,380,020	7,619,980
4.3 Tertiary Institutions	12,000,000	-	12,000,000.00	8,025,380	3,974,620
4.4 Social Security	3,600,000	-	3,600,000.00	1,800,000	1,800,000
5.0 Sports					
5.1	2,747,350	-	2,747,350	2,747,000	350
6.0 Environment					
6.1 Balance b/f	-	-	-	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – KILGORIS CONSTITUENCY
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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.2 Enkereli Primary School	40,000		40,000	40,000	-
6.3 Ildolisho Primary School	300,000		300,000	200,000	100,000
6.4 Kabusa Primary school	300,000		300,000	300,000	-
6.5 Naaralong Primary School	300,000		300,000	300,000	-
6.6 Romosha Primary school	300,000		300,000	300,000	-
6.7 Shartuka Girls Secondary School	300,000		300,000	300,000	-
6.8 Siria Girls Secondary School	300,000		300,000	300,000	-
7.0 Primary Schools Projects (List all the Projects)					
7.1 Angata Primary School	375,000		375,000	375,000	-
7.2 Empurkel Primary School	1,000,000		1,000,000	800,000	200,000
7.3 Enkakenya Centre of Excellence Primary School	375,000		375,000	375,000	-
7.4 Enkiloriti Primary School	215,000		215,000	215,000	-
7.5 Ilkarian Primary School	600,000		600,000	600,000	-
7.6 Isampin Primary School	5,000,000		5,000,000	5,000,000	-
7.7 Kiikat Primary School	1,000,000		1,000,000	1,000,000	-
7.8 Kiletien-Gaa Primary School	1,000,000		1,000,000	1,000,000	-
7.9 Mapashi Primary School	105,000		105,000	105,000	-
7.10 Mashangwa Primary School	450,000		450,000	450,000	-
7.11 Nailare Primary school	2,000,000		2,000,000	2,000,000	-
7.12 Naronyo Primary school	750,000		750,000	750,000	-
7.13 Nasira Primary school	2,000,000		2,000,000	994,925	1,005,075
7.14 Ngendafel Primary school	2,839,038		2,839,038	2,839,038	-
7.15 Ntuka Primary school	3,000,000		3,000,000	3,000,000	-
7.16 Olamuriaki Primary school	1,000,000		1,000,000	1,000,000	-
7.17 Oldonyo Rasha Primary school	2,000,000		2,000,000	2,000,000	-

Reports and Financial Statements
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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.18 Olempongit Primary school	900,000		900,000	900,000	-
7.19 Olmangutan Primary school	1,000,000		1,000,000	1,000,000	-
7.20 Olmeoshi Primary school	105,000		105,000	105,000	-
7.21 Olopidong'oe Primary school	3,000,000		3,000,000	3,000,000	-
7.22 Olosheti Primary school	2,000,000		2,000,000	2,000,000	-
7.23 Salгаа Primary school	1,000,000		1,000,000	1,000,000	-
7.24 Senior Chief Nkoidilla Primary school	450,000		450,000	450,000	-
7.25 Ilookwaya Primary School		2,556,000			
7.26 Tumpelian Primary School		2,504,800			
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Emarti Secondary School	4,500,000		4,500,000	4,500,000	-
8.2 Kapune Secondary School	3,500,000		3,500,000	3,500,000	-
8.3 Mutenkuar Secondary School	195,000		195,000	195,000	-
8.4 Olalui Secondary School	3,000,000		3,000,000	344,037	2,655,963
8.5 Olorukoti Secondary School	660,000		660,000	400,000	660,000
8.6 Ongata Barrikoi Secondary School	400,000		400,000	400,000	-
8.7 Siarut'oe Secondary School	6,500,000		6,500,000	6,419,200	15,800
8.8 Sikawa Secondary School	500,000		500,000	500,000	-
8.9 Sosana Secondary School	3,500,000		3,500,000	3,500,000	-
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Kilgoris Technical & Vocational Center	10,000,000		10,000,000.00		10,000,000.00
10.0 Security Projects					
10.1 Angata Barrikoi Chief Office	600,000		600,000	600,000	-
10.2 Anti-Theft Stock Unit (ASTU) - Angata	600,000		600,000	600,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – KILGORIS CONSTITUENCY

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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
10.3 DCC's Office Transmara West	800,000		800,000	800,000	-
10.4 Esoit GSU Camp	5,000,000		5,000,000	3,200,000	1,800,000
10.5 Enosaen Police Station	600,000		600,000	600,000	-
10.6 Kilgoris Law Courts	300,000		300,000	300,000	-
10.7 Lolgorian Police Station	5,000,000		5,000,000	2,636,890	2,363,110
10.8 Oldonyo Orok Chief's Office	600,000		600,000	600,000	-
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of NG-CDF office-Kilgoris	1,200,000		1,200,000	1,200,000	-
11.3 Purchase of furniture and equipment					
11.5 Purchase of computers					
11.6 Purchase of land					
12.0 Others					
12.1					
12.2					
GRAND TOTALS	187,367,724	7,258,221	144,635,945	103,712,000	40,923,936

(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)

KILGORIS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

XII. 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 NG-CDF-Kilgoris 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
– KILGORIS CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
– KILGORIS CONSTITUENCY**

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For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
– KILGORIS CONSTITUENCY**

Reports and Financial Statements

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
- KILGORIS CONSTITUENCY
Reports and Financial Statements
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
Normal Allocation	AIE NO	300,000	
	AIE NO B 041413	5,060,800	
	AIE NO B 047466	4,000,000	
	AIE NO B 041475	20,000,000	
	AIE NO B 049312	15,000,000	
	AIE NO B 104337	15,000,000	
	AIE NO B 096586	14,000,000	
	AIE NO	30,000,000	
	AIE NO		10,000,000
	AIE NO		8,000,000
	AIE NO		12,000,000
	AIE NO		49,980,000
	AIE NO		12,000,000
	AIE NO		12,000,000
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		103,360,800	103,980,000

2. PROCEEDS FROM SALE OF ASSETS

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
– KILGORIS CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,291,804	2,160,000
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	-	1,800,000
Employer Contributions Compulsory national social security schemes	18,000	-
Total	1,309,804	3,960,000

5. USE OF GOODS AND SERVICES

Description	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	9,450.00	-
Electricity	75,965.00	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	892,000.00	-
Committee allowance	4,196,800.00	5,491,940
Office and general supplies and services	-	2,761,738
Bank service commission and charges	-	-
Fuel, oil & lubricants	1,550,000.00	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	620,700.00	-
TOTAL	7,344,915.00	8,253,678.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CD) – KILGORIS CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools (see attached list)	36,019,763	23,961,000
Transfers to secondary schools (see attached list)	19,423,237	34,453,671
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	55,443,000	58,414,671

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary - Secondary	10,380,020	15,260,218
Bursary - Tertiary	8,025,380	8,000,000
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Social Security-NHIF	1,300,000	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	9,336,890	10,400,000
Roads and Bridges	-	-
Sports	2,747,000	2,060,175
Environment	1,740,000	-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	4,385,000	6,280,007
Total	38,414,290	42,002,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,200,000	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,200,000	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
	-	-
	-	-
Total	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank, Kilgoris Branch. KILGORIS NG-CDF-Kshs</i>	1,856,212	2,207,421
<i>A/C no.1230261205890</i>		
Total	1,856,212	2,207,421
10B: CASH IN HAND		
Location 1	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>		-		-
Total				-

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

12A. RETENTION

	2019 - 2020	2018 - 2019
	<i>Kshs</i>	<i>Kshs</i>
	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2019-2020	2018- 019
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	2,207,421	11,857,694
Cash in hand	-	-
Imprest	-	-
Total	2,207,421	11,857,694

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
– KILGORIS CONSTITUENCY
Reports and Financial Statements
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14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	4,388,800	-
Imprest surrendered during the Year (C)	4,388,800	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
– KILGORIS CONSTITUENCY**

**Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NG-CDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	3,998,256	2,608,660
Use of goods and services	2,464,520.17	146,840
Amounts due to other Government entities (see attached list)	10,797,332	1,321,204
Amounts due to other grants and other transfers (see attached list)	23,663,828	3,192,527
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
	40,923,936	7,268,221

17.4: PMC account balances at Equity (See Annex 5)

PMC ACCOUNT BALANCES	2019-2020	2018-2019
	Kshs	Kshs
As at 30 th June, 2020	33,565,358.40	3,063,225.10

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ANNEXES

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					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Outstanding Balance 2020	Outstanding Balance 2019
NG-CDFC Staff			
1.			
2.			
3.			
Grand Total			

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		3,451,2577	2,061,060	
Use of goods & services		2,464,520	146,340	
Sub-Total		5,915,797	2,207,421	
Amounts due to other Government entities				
Ilookwaya Primary School		-	2,556,000	
Tumpelian Primary School		-	2,504,800	
Empurkel Primary School		200,000		
Nasira Primary school		1,005,075		
Olalui Secondary School		2,655,963		
Olorukoti Secondary School		660,000		
Shankoe Secondary School		15,800		
Kilgoris Technical & Vocational Center		10,000,000		
Sub-Total		14,536,838	5,060,800	

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Amounts due to other grants and other transfers				
BURSARY		11,594,600		
SECURITY-Esoit GSU Camp		1,800,000		
SECURITY-Lolgorian Police Station		2,363,110		
SPORTS		350		
ENVIRONMENT-Ildolisho Primary School		100,000		
EMERGENCY		2,813,241		
SOCIAL SECURITY PROGRAMME		1,800,000		
Sub-Total		20,471,301		
Acquisition of assets				
NG-CDF KILGORIS OFFICE				
Sub-Total		-		
Others (specify)				
Constituency Innovation hubs				
Sub-Total		-		
Grand Total		40,4923,937	7,268,221	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost (Ksh)	Accumulated Depreciation (Ksh)	Net Book Value (Ksh)	Historical Cost (Ksh)
	2019/20	2019/20	2019/20	2019/20
Land	-	-	-	-
Buildings and structures	4,800,000.00	1,200,000.00	-	5,800,000.00
Transport equipment-Motor vehicles & motor cycles	10,551,221.00	-	-	10,551,221.00
Office equipment, furniture and fittings-various	7,234,348.00	-	-	7,234,348.00
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	200,000.00	-	-	200,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	22,585,569.00	1,200,000.00	-	23,785,569.00

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

No.	Project	A/C NO.	BANK BALANCE AS AT 30 TH JUNE 2020	BANK BALANCE AS AT 30 TH JUNE 2019
1	Mashangwa Primary School-CDF A/C	1230261417160	452,110.00 CR	
2	Ilookwaya Primary School-CDF A/C	1230298714066	2,358,597.50 CR.	1,000,000.00CR
3	Kiletien -Gaa Primary School	1230279892383	500.00 CR.	
4	Tumpelian Primary School-CDF A/C	1230298815293	2,505,318.00 CR.	1,000,000.00CR
5	Karda Primary School (CDF Account)	1230276433243	460.00 CR	
6	Isampin Primary School	1230279884879	5,000,000.00 CR.	1,000,000.00CR
7	Oldonyo Rasha Primary School-CDF	1230279905693	1,600,000.00 CR	
8	Kikati Primary School	1230268951677	801,305.00 CR	
9	Nailare Primary School-CDF	1230279902539	1,600,000.00 CR.	
10	Ntuka Primary School	1230268178649	55.00 CR	
11	Nailare Primary School-CDF	1230279902539	1,600,000.00 CR	
12	Enkiloriti Primary School-CDF Account	1230268178396	50.00 CR	
13	Ildolisho Primary School-CDF A/C	1230298749756	300,030.30 CR	
14	Kabusa Primary School-CDF A/C	1230262469902	301,394.00 CR	
15	Romosha Primary School (CDF A/C)	1230299517728	311,072.75 CR	
16	Olopikidong'oe Boarding Primary	1230298570295	318,170.00 CR	
17	Olosheti Primary School	1230279891174	1,600,000.00 CR	
18	Shartuka Primary School-CDF Account	1230278991118	880.00 CR	
19	Siria Girls Secondary School CDF	1230297575972	301,544.00 CR	
20	Emarti Secondary School	1230298662917	2,013,376.00 CR	
21	Sosiana Secondary School	1230268883441	3,500,676.00 CR	
22	Shankoe Secondary School	1230299545347	6,500,072.00 CR	
23	Angata Barrikoi Chief's Office	28	0.00	

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24	Oldonyo Orok Chiefs Office	1230264381285	545.35 CR	-
25	Dcc's Office Transmara West	1230279051755	220.00 CR	-
26	Esoit GSU Camp	1230299557851	172.50 CR.	-
27	Lolgorian Police Station	1230279818642	798,800.00 CR	63,223.10 CR
	Total		33,565,358.40	3,063,223.10

