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REPORT

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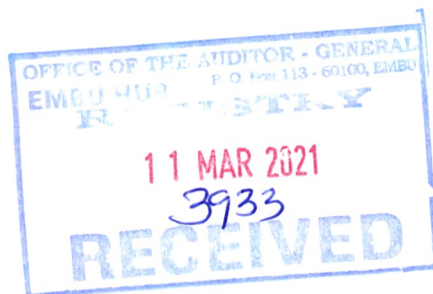
TABLED BY:	The Majority whip
OF	Hon. E. Wangwe, MP.
CLERK AT THE TABLE:	Benson Inzofu

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
IGEMBE CENTRAL CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
IGEMBE CENTRAL CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

N	Designation	Name
o		
1.	A.I.E holder	Danson Njogu Njiru
2.	Sub-County Accountant	Millicent Njeri Kamau
3.	Chairman NGCDFC	Andrew Ebuthania
4.	Member NGCDFC	Joseph Mutharimi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Igembe Central Constituency Headquarters

P.O. Box 300
NG-CDF Building/House/Plaza
Meru-Maua Avenue/Road/Highway
Meru, KENYA

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(f) NGCDF Igembe Central Constituency Contacts

Telephone: (254) 703-780-482
E-mail: igembecentral@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF Igembe Central Constituency Bankers

1. Kenya Co-operative Bank –Maua
Account Number: 0114141491300
Nchuli Ncheke Avenue
P.o Box 300-60600
Maua
Meru, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Igembe central constituency is situated along Meru-Maua road and borders Igembe South on the north, Isiolo on the west and Tigania east on the south regions. The main economic stay of the constituency is mainly farming of food crops with a large portion with Miraa cash crop .There is a large area in the west which is dry and the community majors on livestock keeping as their main economic activities. The constituency is vast with five wards and approximately has 350,000 population. The constituency is wholly developed by NGCDF in about 80% together with other partners, mainly national government and nongovernmental organizations.

IGEMBE CENTRAL NGCDF PERFORMANCE

The constituency received Kshs. 192,832,663 the financial year 2019/2020 and has efficiently absorbed Kshs.123, 464,939 which translate into 64% rate inclusive of bank balance brought forward as shown below.

Comparison of budget vs actual performances for the financial year 2019/2020.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=e/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	55,464,939	192,832,663	123,464,939	69,367,724	36%
	137,367,724	55,464,939	192,832,663	123,464,939	69,367,724	36%
PAYMENTS						
Compensation of Employees	3,911,200	184,200	4,095,400	1,936,800	2,158,600	52%
Use of goods and services	8,451,895	1,044,171	9,496,066	6,575,671	2,920,395	31%
Transfers to Other Government Units	69,111,679	48,826,568	117,938,247	63,926,568	54,011,679	46%
Other grants and transfers	55,892,950	5,300,000	61,192,950	49,808,418	11,384,532	19%
Acquisition of assets	-	110,000	110,000	110,000	-	-
Other Payments	-	-	-	-	-	-
TOTALS	137,367,724	55,464,939	192,832,663	122,357,457	70,475,206	37%

KEY ACHIEVEMENTS OF THE FUND

NGCDF has transformed many lives of Igembe central residents. The empirical data available coupled with actual observations reveal an enormous impact on the residents in improved standard of living which was never witnessed before the inception of NGCDF especially in the previous years. The current year also has seen the students' benefit 99% from the bursary kitty enabling students from poor families' access education.

EMERGING ISSUES

NGCDF being a community fund has so far been identified with the needs of the constituents which changes now and then. With the establishment of the devolved functions, various sectors have been taken by the county governments which have stripped off residents the very pertinent projects central to their economic life. County governments have slowly taken off with residents agitating for various projects formally funded by NGCDF and this has brought great discontent on the side of the residents who think such functions should be handled by NGCDF.

IMPLEMENTATION CHALLENGES.

There various challenges meted in the implementation of the kitty namely:

- a) Lack of management skills by the project implementation committees.
- b) Political interferences from the competing political groups.
- c) Funds delay from the NG-CDF board.
- d) Security threats especially in projects falling to cattle rustling areas.
- e) Roads impassability in the heart of the constituency.

WAY FORWARD

- 1. Again PMC are being trained frequently on good management practices.
- 2. NG-CDF and the MP have sphere headed a campaign of non-interference with development
- 3. The NG-CDF board has promised to hasten the process of Funds disbursement
- 4. NG-CDF has implemented various security projects i.e. police posts, AP lines and G.S.U camps.
- 5. KERRA which is under national government and also managed by NG-CDF committees has improved so many roads

Sign



CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Igembe Central Constituency's 2018-2022 plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- a) To mobilize more resources for community development
- b) To improve school performance in national examinations in the constituency
- c) To increase youth and women participation in development
- d) To build capacity of the community to implement development projects.
- e) To improve security in the constituency
- f) Reduce environmental degradation.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms from 28-29 -laboratories from 5 to 7 -administration block increased from 5 to 7 - Bursary beneficiaries increased from 3800 to 4517 -1 medical class built.
Security	To improve security in the constituency	Decreased cases of insecurity in the constituency	Number of security infrastructure built.	In FY 19/20 we have increased the number of assistant chief's office from 3 to

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				4, chief's office from 3 to 4 enhance security.
Environment	Reduce environmental degradation	Increased ground cover by planting more trees.	Number of trees planted.	In FY 19/20 we have increased the number of schools from 20 to 28 which have benefited from tree planting.
Sports	To enhance sporting activities in the constituency.	Increased number of youth tournaments.	Number of youth clubs participating in the constituency.	Number of youth's clubs benefiting from youth tournaments increased from 15 to 20.

III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

Emerging literature has shown that only sustainable NG-CDF projects will be able to meet the objectives of the NG-CDF that is poverty reduction and development at grassroots. A project becomes sustainable when its resources are managed and utilized in the way that ensures successful project completion. There are three major principles of project sustainability:-

- a) Use of limited resources. This implies that a project can only be accomplished if resources are available and enough.
- b) Project should never exceed available resources. This means that a project will successful if the use of available resources never exceeds amount of resources necessary for project completion. This therefore means that resources must be planned in advance and minimize resources waste.
- c) Resources must be allocated strategically. This means that one has to recognize the importance of allocating project resources to only prioritized direction according to the strategies. Resource allocation activities should be planned for long-term perspectives and utilized considering stakeholders expectations.

Project sustainability is affected by two factors:-

- a) Macroeconomic policies
- b) Political environment

On the issue of macroeconomic policies Igembe central Projects are allocated enough funds based on technical advice from the sub county works officer. This has ensured that the minimal resources are shared in proportional to the needs of the constituents. It is the policy of Igembe central NG-CDF to ensure that only contractors from the constituency are given priority for project tendering and all the local skilled and un-skilled labour are involved in order to enhance the community standard of living.

It has been a directive of Igembe central NG-CDF that all the contractual materials for all projects be procured from the local investors in order to ensure that the funds trickle down to everybody in the society thereby increasing the purchasing power of the consumers. Therefore, small scale businesses have grown to a great margin raising the standard of living of the constituents.

The success of Igembe central projects is attributed by good political goodwill from the area MP who is very supportive and is involved directly in supervision of the NG-CDF projects. It is also evident that there are minimal confrontational politics and the constituency is always in low political temperatures giving an enabling and peaceful environment in project implementation.

However, there are instances where projects fail to take off due to various reasons

- 1) Delayed funding from the NG-CDF board.
- 2) Lack of input from works officers who are employees of the county

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- 3) Lack of skilled manpower in the constituency
- 4) NG-CDFCs and PMCs mostly composes of people with no relevant skills and experience.

2. Environmental performance

Environmental policy is the commitment of an organization or government to the laws, regulations and other policy mechanisms concerning environmental issues. Igembe central NG-CDF has drafted an environmental policy on:-

- a) Increasing of the number of trees in the constituency by ensuring that in every year funds on planting of trees are allocated.
- b) Ensuring that the constituency observe the international environmental day every year.
- c) Ensuring that youths are involved in matters of environmental issues e.g. during the environmental day they are involved in un-broking of drainages.

Success of the policy.

Due to continued planting of trees especially in primary and secondary schools, the ground cover has been enhanced reducing the soil erosion .Also it is evident that the weather patterns have been enhanced due to the increased number of trees in the constituency.

The communities have been aroused on the need to conserve environment based on the benefits witnessed over time.

Short comings

One of the shortcomings of the environmental policy in Igembe central is sustainability of the projects. Majority of the schools have little sources of water and mostly many trees end up drying retarding the progress of the projects.

Majority of the schools are very poor and sustaining the project become a challenge.

Management of biodiversity.

Igembe central NG-CDF believe in maintaining the ground cover which is an ecosystem favourable to human and organisms. The air we breathe is an integral part of wider benefits derived from conserving the environment and other earth fauna assist in breaking down humus into nutrients consumable by plants and eventually plants become food to human. It is therefore imperative that management of biodiversity is the key objective advanced by Igembe central NG-CDF ensuring that environmental conservation through tree planting is a priority.

Waste Management.

Waste management include the activities and actions required to manage waste from its inception to its final use. Igembe central NG-CDF has embarked on implementing bio-digest ablation blocks in several schools and all big projects are directed to avoid septic tanks which influents are disposable and basically areas of disposal are a great challenge.

3. Employee welfare

Employee hiring process is the process of reviewing applications, selecting the right candidates to interview, testing candidates, choosing between candidates to make the hiring decision and performing various tests and checks.

Igembe central has adhered to a policy of gender parity whereby one third rule enshrined in the constitution is followed to the letter.

ALL the stakeholders in the wards are involved in the recruitment process to promote equity although the recruitment is an open process acceptable by everyone in the constituency.

Efforts to improve skills, managing careers, appraisal and reward system

Igembe central NG-CDF is recognising the importance of developing a talent management process strategy and improvement of skills. This is an approach which is concerned with the long-term professional development of employees in the organization. Its aim is getting the right person in the right job at the right time and to enhance skills commensurate with their job placement.

For that matter NG-CDFC committee has sponsored employees in colleges and universities through NG-CDFC bursaries to advance their careers.

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On performance appraisal it is a review, evaluation or method by which the job performance of an employee is documented and evaluated.

Here the employees are given targets which are evaluated at the end of the period and employees are ranked in order of performance and rewarded at the end of the year by the NG-CDFC committee.

On workplace safety programs are designed to give the tools necessary to develop and manage an effective safety culture that not only help reduce work related injuries and work compensation costs. Igembe central has the following policy on workplace safety program:-

- a) Employees have been trained on roles on safety measures.
- b) Different hazard control methods have been identified and kept on standby
- c) Documentation of safety data and hazard analysis and standard operating procedures Put in place.

4. Market place practices-

Responsible competitiveness is about making sustainable development count in global and local markets. It means markets that reward business practices that deliver improved social, environmental and economic outcomes. And it means economic success for nations that encourage such business practices through public policies, societal norms and citizen actions. Responsible competitiveness strategies enhance productivity by shaping business strategies and practices and the context in which they operate to take explicit account of their social, economic and environmental impacts. Thus responsible competitiveness means markets where businesses are systematically and comprehensively rewarded for more responsible practices and penalised for the converse.

Here Igembe central adhere strictly to the laid down procedures on project identification, implementation and accountability of funds to ensure the community get value for the funds. The committee has an oversight sub-committee mandated to track funds from disbursement to completion of the project curbing corruption at the project level and also giving autonomy to project implementation committee.

Igembe central respect its competitors who are in the county and mutually education projects benefit from the water borehole dug by the counties for implementing of projects.

The constituency has prequalified its own suppliers through an open process and tenders are awarded competitively with the winners offered jobs without controversy.

Igembe central NG-CDFC ensures that all contractors and suppliers are paid promptly after certification of goods and services for quality and quantity.

Product stewardship is an environmental management strategy that means whoever designs, produces, sells, or uses a product takes responsibility for minimising the environmental impact throughout all stages of the products life cycle, including end life management.

It also ensures that the end product meet the desired qualities to enhance customer value.

Igembe central has endeavoured to live to its policy framework of good quality projects with no negative environmental impact to the society.

5. Community Engagements-

Igembe central NG-CDF is well connected to the grassroots and it starts in the project identification stage where community is actively engaged on decisions regarding the projects they desire.

On the other hand the community is mobilised especially when they are vetting beneficiaries of bursaries in the year.

Sporting activities bring the community together and enhance unity of purpose.

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Igembe central NG-CDFC motor vehicle sometimes is offered to families which are bereaved because of in ability to raise funds for the occasion.

Also in several occasions the health sub-county departments are assisted with the vehicle when there are national health campaigns eg.immunization.

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IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

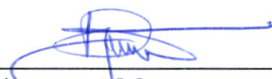
The Accounting Officer in charge of the NGCDF-Igembe Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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

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

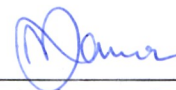
The Accounting Officer in charge of the NGCDF-Igembe Central Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF-Igembe Central Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



Fund Account Manager
Name: Danson Njogu Njiru
FUND ACCOUNT MANAGER
IGEMBE CENTRAL NG - CDF
P. O. Box 300 - 60600, MAUA
Date:.....



Sub-County Accountant
Name: Millicent Njeri Kamau
ICPAK Member Number:
IGEMBE CENTRAL
SUB - COUNTY ACCOUNTANT
P.O.Box 300, Maua
Date:.....

REPUBLIC OF KENYA

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Enhancing Accountability

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Igembe Central Constituency set out on pages 15 to 53, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Igembe Central Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2020 reflects Kshs.1,107,482 in respect to bank balance. However, a review of the bank reconciliation statement availed for audit revealed Kshs.2,436,621 in respect to unrepresented cheques which further includes stale cheques that had not been replaced or reversed in the cashbook amounting to Kshs.1,248,79.

In the circumstance, the accuracy of the Kshs.1,107,482 in respect to cash and cash equivalents balance as at 30 June, 2020 could not be ascertained.

2.0 Unsupported Project Management Committees (PMC) Bank Balances

Note 6 and 7 to the financial statements for the year ended 30 June, 2020 reflects a total of Kshs.63,926,568 in respect to transfers to other government entities and Kshs.49,808,418 for other grants and other payments both totalling

Kshs.113,734,986. These funds were disbursed to various institutions to implement projects through the Project Management Committees (PMC). Note 17.4 and Annex 5 to the financial statements reflects Kshs.13,591,719 in respect to the PMC bank balances being the unspent project funds during the year under review. However, supporting documents including bank reconciliations statements and cash books to support the bank balances were not provided for audit review.

In the circumstances, the accuracy of the PMC bank balances of Kshs.13,591,719 as at 30 June, 2020 could not be ascertained.

3.0 Un- Acknowledged Disbursements to Secondary Schools and Tertiary Institutions

Note 7 to the financial statements for the year ended 30 June, 2020 reflects Kshs.49,808,418 in respect to other grants and other payments which further includes Kshs.17,852,290 and Kshs.14,911,420 in respect to bursary disbursements to secondary schools and tertiary institutions respectively both totalling to Kshs.32,763,710. However, acknowledgement letters / receipts for transfers totalling Kshs.15,228,773 or 46% of the total disbursements were not availed for audit review.

In the circumstances, it has not been possible to ascertain that the bursaries disbursed amounting to Kshs.15,228,773 benefited the intended beneficiaries.

4.0 Unutilized Funds

Annex 3 to the financial statements for the year under review reflects Kshs.62,645,756 in respect to unutilized funds as at 30 June, 2019. However, the summary statement of appropriation - recurrent and development combined reflects Kshs.55,464,939 in respect to the adjustments and which should be the unutilized funds brought forward from 2018/2019 financial year resulting to unexplained and unreconciled variance of Kshs.7,180,817.

In the circumstances, the accuracy of the balance of Kshs.55,464,939 in respect to adjustments in the statement of appropriation- recurrent and development combined for the year ended 30 June, 2020 could not be ascertained.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no other key audit matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

The Fund's summary statement of appropriation- recurrent and development combined for the year ended 30 June, 2020 reflects an approved receipts budget of Kshs.192,832,663 and actual receipts of Kshs.123,464,939 resulting to underfunding of Kshs.69,367,724. Similarly, the Fund expended Kshs.122,357,457 resulting to an under-expenditure of Kshs.70,475,206 or 37% of the budget.

The underfunding and under expenditure may have impacted negatively on services delivery to the citizens of the Igembe Central Constituency in the year under review.

2.0 Project Implementation Status

The project implementation status report for the year under review availed for audit review revealed that one hundred and twenty-five (125) projects worth Kshs.179,241,197 were budgeted to be implemented during the year under review. However, seventy-two (72) projects worth Kshs.116,129,519 were completed, two (2) projects worth Kshs.6,300,000 were ongoing while fifty one (51) projects worth Kshs.56,811,678 were not started as at 30 June, 2020.

In view of the foregoing, the residents of Igembe Central Constituency did not get the expected services equivalent to the Kshs.6,300,00 ongoing projects and Kshs.56,811,678 worth of projects not started all totalling to Kshs.63,111,678 for the year ended 30 June, 2020.

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 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

Presentation of the Financial Statements

The financial statements for the year ended 30 June, 2020 availed for audit review reflects the following anomalies:

- i. The Fund Accountant's Institute of Certified Public Accountants of Kenya (ICPAK) membership number is not indicated in the financial statements contrary to the PSASB reporting template issued in June, 2020.
- ii. The Fund's financial statements at pages 13, 15 to 17 and 20 do not indicate the date when the same was approved contrary to PSASB template issued in June, 2020.

- iii. Note 6 and 7 to the financial statements reflects under various items in the notes a reference to “attached lists”. However, the said lists are not attached to the financial statements presented for audit review.

In the circumstances, the funds financial statements are not prepared in accordance with the PSASB prescribed format.

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.

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

07 February, 2022

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

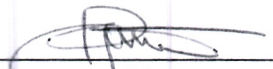
Reports and Financial Statements

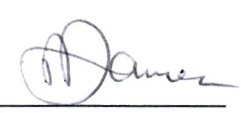
For the year ended June 30, 2020

VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	115,860,059	65,379,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		115,860,059	65,379,310
PAYMENTS			
Compensation of employees	4	1,936,800	1,694,399
Use of goods and services	5	6,575,671	8,366,745
Transfers to Other Government Units	6	63,926,568	15,575,862
Other grants and transfers	7	49,808,418	36,130,216
Acquisition of Assets	8	110,000	-
Other Payments	9	=	=
TOTAL PAYMENTS		122,357,457	61,767,222
SURPLUS/(DEFICIT)		<u>(6,497,399)</u>	<u>3,612,088</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Igembe Central Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Danson Njogu Njiru


National Sub-County Accountant
Name: Millicent Njeri Kamau
ICPAK Member Number:

FUND ACCOUNTANT
IGEMBE CENTRAL NG - CD
P. O. Box 360 - 60600, MAUA
Date:

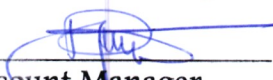
ICPAK MEMBER
SUB-COUNTY ACCOUNTANT
P.O. Box 360, MAUA
Date:

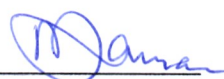
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
IGEMBE CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

VII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2020

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,107,482	7,604,880
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,107,482	7,604,880
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,107,482	7,604,880
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		<u>1,107,482</u>	<u>7,604,880</u>
REPRESENTED BY			
Fund balance b/fwd	13	7,604,880	3,992,792
Prior year adjustments	14	-	-
Surplus/Defict for the year		(6,497,399)	3,612,088
NET FINANCIAL POSITION		<u>1,107,482</u>	<u>7,604,880</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Igembe Central Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Danson Njogu Njiru
FUND ACCOUNT MANAGER
IGEMBE CENTRAL NG - CDF
P. O. Box 300 - 60600, MAUA
Date:.....



National Sub-County Accountant
Name: Millicent Njeri Kamau
ICPAK Member Number:
IGEMBE CENTRAL
SUB - COUNTY ACCOUNTANT
P.O.Box 300, Maua
Date:.....

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


VIII. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	115,860,059	65,379,310
Other Receipts	3	-	-
Total receipts		115,860,059	65,379,310
Payments for operating expenses			
Compensation of Employees	4	1,936,800	1,694,399
Use of goods and services	5	6,575,671	8,366,745
Transfers to Other Government Units	6	63,926,568	15,575,862
Other grants and transfers	7	49,808,418	36,130,216
Other Payments	9	-	-
Total payments		122,357,457	61,767,222
Total Receipts Less Total Payments		(6,387,399)	3,612,088
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		(6,387,399)	3,612,088
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	110,000	-
Net cash flows from Investing Activities		(110,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(6,497,399)	3,612,088
Cash and cash equivalent at BEGINNING of the year	13	7,604,880	3,992,792
Cash and cash equivalent at END of the year		<u>1,107,482</u>	<u>7,604,880</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Igembe Central Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Danson Njogu Njiru

FUND ACCOUNT MANAGER
IGEMBE CENTRAL NG - CDF
P. O. Box 300 - 60600, MAUA
Date:


National Sub-County Accountant
Name: Millicent Njeri Kamau
ICPAK Member Number:

IGEMBE CENTRAL NGCDF
SUB-COUNTY ACCOUNTANT
P.O. Box 300, Maua
Date:

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	55,464,939	192,832,663	123,464,939	69,367,724	36%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts						
TOTAL	137,367,724	55,464,939	192,832,663	123,464,939	69,367,724	36%
PAYMENTS						
Compensation of Employees	3,911,200	184,200	4,095,400	1,936,800	2,158,600	52%
Use of goods and services	8,451,895	1,044,171	9,496,066	6,575,671	2,920,395	31%
Transfers to Other Government Units	69,111,679	48,826,568	117,938,247	63,926,568	54,011,679	46%
Other grants and transfers	55,892,950	5,300,000	61,192,950	49,808,418	11,384,532	19%
Acquisition of Assets	-	110,000	110,000	110,000	-	0%
Other Payments	-	-	-	-	-	-
TOTALS	137,367,724	55,464,939	192,832,663	122,357,457	70,475,206	37%

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

- i. Ksh.2,920,395 include s and amount of ksh.1, 044,171 brought forward from previous f/y 2018/2019 and the balance for the 2019/2020 no received by 30th June, 2020.
- ii. Ksh.54,011,679 is total amount of funds for education projects not yet received by 30th June,2020
- iii. Ksh.11, 384,532 includes ksh.5, 200,000 for security projects allocated in 2019/20 not yet received by 30th June, 2020 and the balance is for secondary school bursaries not yet received by the end of the f/y.
- iv. Ksh.70, 475,206 includes ksh.69, 367,724 owed to the constituency from the NG-CDF board and ksh.1, 107,482 as the cashbook balance as at 30th June, 2020.

X SUMMARY STATEMENT OF APPROPRIATION-RECURRENT

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

Reports and Financial Statements

For the year ended June 30, 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	12,363,095	1,228,371	13,591,466	8,589,519	5,001,947	63%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts						
TOTAL	12,363,095	1,228,371	13,591,466	8,589,519	5,001,947	63%
PAYMENTS						
Compensation of Employees	3,911,200	184,200	4,095,400	1,936,800	2,158,600	47%
Use of goods and services	8,451,895	1,044,171	9,496,066	6,575,671	2,920,395	69%
TOTALS	12,363,095	1,228,371	13,591,466	8,512,471		63%

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


i. Ksh.2, 158,600 includes an amount of ksh.1, 200,000 of gratuity set aside in the f/y 2019/2020 and 958,600 set aside for salaries for 2020/2021 before the proposal is for 2020/2020 is forwarded and approved.


XI SUMMARY STATEMENT OF APPROPRIATION-DEVELOPMENT

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 NGCDF Board	137,367,724	55,464,939	179,241,197	114,875,420	64,365,777	64%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts						
TOTAL	125,004,629	54,236,568	179,241,197	114,875,420	64,365,777	64%
PAYMENTS						
Transfers to Other Government Units	69,111,679	48,826,568	117,938,247	63,926,568	54,011,679	54%
Other grants and transfers	55,892,950	5,300,000	61,192,950	49,808,418	11,384,532	81%
Acquisition of Assets	-	110,000	110,000	110,000	0	100%
TOTALS	125,004,629	54,236,568	179,241,197	113,844,986	65,396,211	64%

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

The NGCDF-Igembe Central Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Danson Njogu Njiru
FUND ACCOUNT MANAGER
IGEMBE CENTRAL NG-CDF
P. O. Box 360 - 60600, MAUA
Date:


Sub-County Accountant
Name: Millicent Njeri Kamau
ICPAK Member Number:
IGEMBE CENTRAL
SUB - COUNTY ACCOUNTANT
P.O. Box 300, MAUA
Date:

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

Reports and Financial Statements

For the year ended June 30, 2020

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,911,200	184,200	4,095,400	1,936,800	2,158,600
1.2 Committee allowances	1,882,863	600,000	2,482,863	2,351,968	130,895
1.3 Use of goods and services	2,448,000	44,171	2,492,171	2,002,671	489,500
2.0 Monitoring and evaluation					
2.1 Capacity building	1,500,000	-	1,500,000	-	1,500,000
2.2 Committee allowances	1,821,032	400,000	2,221,032	2,221,032	-
2.3 Use of goods and services	800,000	-	800,000	-	800,000
3.0 Emergency					
3.1 Primary Schools	4,998,241	-	4,998,241	4,050,000	948,241
3.2 Secondary schools	2,000,000	-	2,000,000	2,000,000	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	200,000	-	200,000	200,000	-
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	23,000,000	-	23,000,000	17,852,290	5,147,710
4.3 Tertiary Institutions	6,000,000	-	6,000,000	6,000,000	-
4.4 Universities	9,000,000	-	9,000,000	8,911,420	88,580
4.5 Social Security					
5.0 Sports					
5.1	2,747,355	-	2,747,355	2,747,355	-
6.0 Environment					
7.0 Primary Schools Projects (List all the Projects)	2,747,355	-	2,747,355	2,747,355	-

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

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.1.Rikiau primary school	1,000,000	-	1,000,000	-	1,000,000
7.2.Kiani kiraja primary school	1,000,000	-	1,000,000	-	1,000,000
7.3.Nkinyang'a primary school	1,000,000	-	1,000,000	-	1,000,000
7.4.Njia primary school	1,000,000	-	1,000,000	-	1,000,000
7.5.Kieiya primary school	1,000,000	-	1,000,000	-	1,000,000
7.6.Limoro primary school	1,000,000	-	1,000,000	-	1,000,000
7.7.K.K Muuti primary school	1,000,000	-	1,000,000	-	1,000,000
7.8.Kujuline primary school	1,500,000	-	1,500,000	-	1,500,000
7.9.Thumbereria primary school	1,000,000	-	1,000,000	-	1,000,000
7.10.Ntuui primary school	1,000,000	-	1,000,000	-	1,000,000
7.11.Churui primary school	1,000,000	-	1,000,000	-	1,000,000
7.12.Thamare primary school	1,000,000	-	1,000,000	-	1,000,000
7.13.Kaumone primary school	1,000,000	-	1,000,000	-	1,000,000
7.14.K.K Mauu primary school	1,000,000	-	1,000,000	-	1,000,000
7.15.S.t Limbuku primary school	2,000,000	-	2,000,000	-	2,000,000
7.16.Nguthuki primary school	1,000,000	-	1,000,000	-	1,000,000
7.17.K.K Nanga primary school	3,300,000	-	3,300,000	-	3,300,000
7.18.Nkanga primary school	1,000,000	-	1,000,000	-	1,000,000
7.19.Kabukuro primary school	1,000,000	-	1,000,000	-	1,000,000
7.20.Akuune primary school	1,000,000	-	1,000,000	-	1,000,000
7.21.Athiru Ruujine primary school	1,008,247	-	1,008,247	-	1,008,247
7.22.Kanathu primary school	1,000,000	-	1,000,000	-	1,000,000
7.23.Mwomwere primary school	1,000,000	-	1,000,000	-	1,000,000
7.24.Kalimikuu primary school	1,000,000	-	1,000,000	-	1,000,000
7.25.Kabuitu primary school	1,000,000	-	1,000,000	-	1,000,000
7.26.Ntuene primary school	1,000,000	-	1,000,000	-	1,000,000
7.27.Nthambiro primary school	1,000,000	-	1,000,000	-	1,000,000
7.28.Kimutubua primary school	1,000,000	-	1,000,000	-	1,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – IGEMBE CENTRAL 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
7.29.Mutuatine primary school	1,000,000	-	1,000,000	-	1,000,000
7.30.Kangeta primary school	-	2,800,000	2,800,000	2,800,000	-
7.31.Kieiya primary school	-	1,000,000	1,000,000	1,000,000	-
7.32.Mukululu primary school	-	500,000	500,000	500,000	-
7.33.Laikumukumu primary school	-	900,000	900,000	900,000	-
7.34.Kaani ka rui primary school	-	300,000	300,000	300,000	-
7.35.Kieni ki kiraja primary school	-	200,000	200,000	200,000	-
7.36.Kalimikuu primary school	-	900,000	900,000	900,000	-
7.37.Kathathene primary school	-	900,000	900,000	900,000	-
7.38.Miori primary school	-	900,000	900,000	900,000	-
7.39.Nthare primary school	-	900,000	900,000	900,000	-
7.40.Mwomwere primary school	-	900,000	900,000	900,000	-
7.41.Ntuene primary school	-	1,000,000	1,000,000	1,000,000	-
7.42.Limoro primary school	-	900,000	900,000	900,000	-
7.43.Kiolo kia muuti primary school	-	900,000	900,000	900,000	-
7.44.Kaongo ka mauu primary school	-	2,000,000	2,000,000	2,000,000	-
7.45.Thuuru primary school	-	1,000,000	1,000,000	1,000,000	-
7.46.Thamare primary school	-	1,000,000	1,000,000	1,000,000	-
7.47.Kiani kia Nanga primary school	-	1,100,000	1,100,000	1,100,000	-
7.48.Tuuru primary school	-	900,000	900,000	900,000	-
7.49.Mwerene primary school	-	900,000	900,000	900,000	-
7.50.Machungulu primary school	-	1,000,000	1,000,000	1,000,000	-
7.51.Karama antuamuo primary school	-	1,000,000	1,000,000	1,000,000	-
7.52.Malaene primary school	-	900,000	900,000	900,000	-
7.53.Murera primary school	-	900,000	900,000	900,000	-
7.54.Kalulu primary school	-	200,000	200,000	200,000	-
7.55.Baibariu primary school	-	100,000	100,000	100,000	-

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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
8.0 Secondary Schools Projects (List all the Projects)					
8.2. Kandubai secondary school.	2,000,000	-	2,000,000	-	2,000,000
8.3. Kangeta secondary school	3,000,000	-	3,000,000	3,000,000	-
8.4. Nkinyang'a day secondary school	2,500,000	-	2,500,000	1,500,000	1,000,000
8.5. Kithare day secondary school	3,800,000	-	3,800,000	3,800,000	-
8.6. St. James Limbuku secondary school	3,800,000	-	3,800,000	2,000,000	1,800,000
8.7. Tuuru day secondary school	1,000,000	-	1,000,000	-	1,000,000
8.8. Muringene day secondary school	1,000,000	-	1,000,000	1,000,000	-
8.9. Machungulu day secondary school	400,000	-	400,000	-	400,000
8.10. Kathelwa day secondary school	480,000	-	480,000	-	480,000
8.11. Thitha secondary school	873,431	-	873,431	-	873,431
8.12. Kamiruru day secondary school	3,800,000	-	3,800,000	3,800,000	-
8.13. Matirine secondary school	1,000,000	-	1,000,000	-	1,000,000
8.14. Kawiru secondary school	1,900,000	-	1,900,000	-	1,900,000
8.15. Murera day secondary school	650,000	-	650,000	-	650,000
8.16. Mukululu day secondary school	1,000,000	-	1,000,000	-	1,000,000
8.17. Miori secondary school	1,000,000	-	1,000,000	-	1,000,000
8.18. Kaurine day secondary school	2,100,000	-	2,100,000	-	2,100,000
8.19. Kanjoo secondary school	1,000,000	-	1,000,000	-	1,000,000
8.20. Matiandui day school	1,100,000	-	1,100,000	-	1,100,000
8.21. Nthare secondary school	900,000	-	900,000	-	900,000
8.22. Nkinyang'a day secondary school	-	1,000,000	1,000,000	1,000,000	-
8.23. Njia boys secondary school	-	2,700,000	2,700,000	2,700,000	-
8.24. Kithare day secondary school	-	1,000,000	1,000,000	1,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – IGEMBE CENTRAL 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
8.25.Machungulu day secondary school	-	800,000	800,000	800,000	-
8.26.Kawiru secondary school	-	1,100,000	1,100,000	1,100,000	-
8.27.Nthare secondary school	-	400,000	400,000	400,000	-
8.28.Kathelwa secondary school	-	500,000	500,000	500,000	-
8.29.Kandubai day secondary school	-	900,000	900,000	900,000	-
8.30.Kangeta day secondary school	-	2,500,000	2,500,000	2,500,000	-
8.31.Ntuti day secondary school	-	900,000	900,000	900,000	-
8.32.Kangeta girls secondary school	-	2,000,000	2,000,000	2,000,000	-
8.33.Matiandui day secondary school	-	1,900,000	1,900,000	1,900,000	-
8.34.Kilimamungu day secondary school	-	700,000	700,000	700,000	-
8.35.St.James sec.school-limbuku	-	1,100,000	1,100,000	1,100,000	-
8.36.Karama antuamuo day secondary school	-	900,000	900,000	900,000	-
8.37.Matirine secondary school	-	900,000	900,000	900,000	-
8.38.Thimbili secondary school	-	900,000	900,000	900,000	-
8.39.Kabukuro secondary school	-	1,000,000	1,000,000	1,000,000	-
8.40.Kamiruru day secondary school	-	1,000,000	1,000,000	1,000,000	-
8.41.Akuune day sec school	-	900,000	900,000	900,000	-
8.42.Kiani Kia Aaru day secondary school	-	500,000	500,000	500,000	-
8.43.Thitha secondary school	-	626,568	626,568	626,568	-
8.44.Murera secondary school	-	400,000	400,000	400,000	-
8.45.Nturuba day secondary school	-	200,000	200,000	200,000	-
9.0 Tertiary institutions Projects (List all the Projects)					
9.1.Kenya Medical Training college	3,000,000	-	3,000,000	-	3,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – IGEMBE CENTRAL 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
10.0 Security Projects					
10.1.Kawiru Chief's office	1,000,000	-	1,000,000	-	1,000,000
10.2.Laikumukumu Assistant Chief's office	1,000,000	-	1,000,000	-	1,000,000
10.3.Kathelwa Assistant Chief's office	200,000	-	200,000	-	200,000
10.4.Machungulu Assistant Chief's office	1,000,000	-	1,000,000	-	1,000,000
10.5.Njia cia Mwendwa chief's office	1,000,000	-	1,000,000	-	1,000,000
10.6.Kitheo Assistant Chief's office	1,000,000	-	1,000,000	-	1,000,000
10.7.Mukululu chief's office	-	300,000	300,000	300,000	-
10.8.Kiengu assistant county comm.office	-	1,500,000	1,500,000	1,500,000	-
10.9.Mangala administration police line	-	500,000	500,000	500,000	-
10.10. Akongolo administration police line.	-	1,200,000	1,200,000	1,200,000	-
10.11.Kathelwa assistant chief's office	-	300,000	300,000	300,000	-
10.12.Machungulu chief's office	-	400,000	400,000	400,000	-
10.13.Kawiru assistant chief's office	-	400,000	400,000	400,000	-
10.14.Miori chief's camp	-	200,000	200,000	200,000	-
10.15.Laikumukumu assistantant chief's off.	-	500,000	500,000	500,000	-
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-

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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
11.5 Purchase of land	-	-	-	-	-
11.6.Purchase of photocopier		110,000	110,000	110,000	
12.0 Others		-	-	-	-
12.1 Strategic Plan		-	-	-	-
12.2 Innovation Hub		-	-	-	-
12.2		-	-	-	-
Total	137,367,724	55,464,939	192,832,663	122,357,457	70,475,206

(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)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

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 (NGCDF) –
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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
IGEMBE CENTRAL CONSTITUENCY***

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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 (NGCDF) –
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO.B 005032	1		11,379,310
AIE NO.B030244	2		10,000,000
AIE NO.B030400	3		12,000,000
AIE NO.B006341	4		8,000,000
AIE NO.B042743	5		11,000,000
AIE NO.B042888	6		13,000,000
AIE NO.B041037	1	47,360,059	-
AIE NO.B047421	2	4,000,000	-
AIE NO.B041276	3	18,000,000	-
AIE NO.B041369	4	500,000	-
AIE NO.B047695	5	5,000,000	-
AIE NO.B047789	6	7,000,000	-
AIE NO.B049271	7	14,000,000	-
AIE NO.B096578	8	20,000,000	-
TOTAL		115,860,059	65,379,310

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,936,800	1,694,399
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	-	-
Total	1,936,800	1,694,399

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,573,000	4,890,000
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	1,000,000
Hospitality supplies and services	-	-
Insurance costs	169,258	-
Specialized materials and services	-	-
Office and general supplies and services	227,090	760,717
Other operating expenses	37,660	26,480
Routine maintenance – vehicles and other transport equipment	1,564,663	1,592,048
Routine maintenance – other assets	4,000	97,500
Total	6,575,671	8,366,745

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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 National Government entities		
Transfers to primary schools (see attached list)	24,000,000	1,500,000
Transfers to secondary schools (see attached list)	39,926,568	4,075,862
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TVT	-	10,000,000
TOTAL	63,926,568	15,575,862

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,852,290	10,274,757
Bursary – tertiary institutions (see attached list)	14,911,420	13,947,056
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	5,300,000	-
Sports projects (see attached list)	2,747,354	2,408,403
Environment projects (see attached list)	2,747,354	-
Emergency projects (see attached list)	6,250,000	9,500,000
Total	49,808,418	36,130,216

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	110,000	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	110,000	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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>Name of Bank, Co-operative bank</i>	1,107,482	7,604,880
<i>Account No. 01141414913000</i>	-	-
	-	-
	-	-
Total	1,107,482	7,604,880
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
	-	-

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

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	7,604,880	3,992,792
Cash in hand	-	-
Imprest	-	-
	-	-
Total	7,604,880	3,992,792

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,158,600	1,244,356
Use of goods and services	2,920,395	94,014
Amounts due to other Government entities (see attached list)	54,011,679	49,426,569
Amounts due to other grants and other transfers (see attached list)	11,384,532	4,200,000
Acquisition of assets	-	-
Others (<i>specify</i>)	-	7,680,817
	70,475,206	62,645,756

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
		Kshs
PMC account Balances (see attached list)	13,591,719	5,919,526
	-	-
	13,591,719	5,919,526

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		2,158,600	1,244,356	
Use of goods & services		2,920,395	94,014	
Total		5,078,995	1,338,370	
Amounts due to other Government entities				
Nkinyang'a secondary school		-	1,000,000	
Njia boys secondary school		-	2,700,000	
Kithare day secondary school		-	1,000,000	
Machungulu day secondary school		-	800,000	
Kawiru secondary school		-	1,300,000	
Nthare secondary school		-	500,000	
Kathelwa secondary school		-	500,000	
Kandubai day secondary school		-	900,000	
Kangeta day secondary school		-	2,500,000	
Ntuti day secondary school		-	900,000	
Kangeta girls secondary school		-	2,000,000	
Matandui day secondary school		-	2,000,000	
Kilimamungu day secondary school		-	700,000	
St.James secondary school		-	1,100,000	
Karama antuamuo day secondary school		-	900,000	
Matirine secondary school		-	900,000	
Thimbili secondary school		-	900,000	
Kabukuro secondary school		-	1,000,000	
Kamururu day secondary school		-	1,000,000	
Akuune day secondary school		-	900,000	
Kiani kia Aaaru day secondary school		-	600,000	
Thitha secondary school		-	726,569	
Murera secondary school		-	400,000	
Kangeta primary school		-	2,800,000	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kieiya primary school		-	1,200,000	
Mukululu primary school		-	500,000	
Laikumukumu primary school		-	900,000	
Kaani ka rui primary school		-	300,000	
Kieni kiraja primary school		-	200,000	
Kalimikuu primary school		-	900,000	
Kathathene primary school		-	900,000	
Miori primary school		-	900,000	
Nthare primary school		-	900,000	
Mwomwere primary school		-	900,000	
Ntuene primary school		-	1,000,000	
Limoro primary school		-	900,000	
Kiolo kia muuti primary school		-	900,000	
Kaongo ka mau primary school		-	2,000,000	
Thuuru primary school		-	1,000,000	
Thamare primary school		-	1,000,000	
Kiani kia nanga primary school		-	1,100,000	
Tuuru primary school		-	900,000	
Mwerene primary school		-	900,000	
Machungulu primary school		-	1,000,000	
Karama antuamuo primary school		-	1,000,000	
Malaene primary school		-	900,000	
Murera primary school		-	900,000	
Kalulu primary school		-	200,000	
Baibariu primary school		-	100,000	
Sub-Total			49,426,569	
Amounts due to other grants and other transfers.				
Mukululu chief's office		-	300,000	
Kiengu assistant county commissioner's office		-	1,500,000	
Mangala Administration police line		-	500,000	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Akongolo administration police line		-	1,200,000	
Kathelwa assistant chief's office		-	300,000	
Machungulu chief's office		-	400,000	
Sub-Total			4,200,000	
Conditiona approval-NG-CDF Office		-	7,680,817	
Sub-Total			7,680,817	
Primary schools projects				
Rikiau primary school		1,000,000	-	
Kiani kiraja primary school		1,000,000	-	
Nkinyang'a primary school		1,000,000	-	
Njia primary school		1,000,000	-	
Kieiya primary school		1,000,000	-	
Limoro primary school		1,000,000	-	
K.K. Muuti primary school		1,000,000	-	
Kujuline primary school		1,500,000	-	
Thumbereria primary school		1,000,000	-	
Nhuui primary school		1,000,000	-	
Churui primary school		1,000,000	-	
Thamare primary school		1,000,000	-	
Kaumone primary school		1,000,000	-	
K.K Mauu primary school		1,000,000	-	
St.Limbuku primary school		2,000,000	-	
Nguthuki primary school		1,000,000	-	
K.K Nanga primary school		3,300,000	-	
Nkanga primary school		1,000,000	-	
Kabukuro primary school		1,000,000	-	
Akuune primary school		1,000,000	-	
Athiru Ruujine primary school		1,008,247	-	
Kanthu primary school		1,000,000	-	
Mwomwere primary school		1,000,000	-	
Kalimikuu primary school		1,000,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kawiru chief's office		1,000,000	-	
Laikumukumu Assistant chief's office		1,000,000	-	
Kathelwa Assistant chief's office		200,000	-	
Machungulu Assistant chief's office		1,000,000	-	
Njia cia mwendwa chief's office		1,000,000	-	
Kitheo Assistant chief's office		1,000,000	-	
Sub-Total		5,200,000		
Bursary and Social Security				
Secondary schools		5,147,710	-	
Universities		88,580	-	
Sub-Total		5,236,290		
Emergency				
Primary schools		948,241	-	
Sub-Total		948,241		
		-	-	
		-	-	
		-	-	
		-	-	
Sub-Total		-	-	
Sub-Total		-	-	
Acquisition of assets				
		-	-	
		-	-	
		-	-	
		-	-	
Others (specify)				
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
Sub-Total		-	-	
Grand Total		70,475,206	62,645,756	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20nnn n
Land	0	0	0	0
Buildings and structures	45,913,823			45,913,823
Transport equipment	6,600,500			6,600,500
Office equipment, furniture and fittings	290,900	110,000		400,900
ICT Equipment, Software and Other ICT Assets	219,500			219,500
Other Machinery and Equipment	0			0
Heritage and cultural assets	0			0
Intangible assets	0			0
Total	53,024,723	110,000		53,134,723

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
MACHUNGULU PRIMARY SCHOOL	DHABITI	00-05297	-	500
NKOE PRIMARY SCHOOL		001-16145	-	1,807,933
NYAMBENE FOREST		001-16144	-	500
IGEMBE CENTRAL SPORTS PROGRAMS		001-16144	-	582
KAWIRU SECONDARY SCHOOL		001-14166	-	2,999,419
IGEMBE CENTRAL STRATEGIC PLAN		001-16147	-	1,650
KITHARE DAY SECONDARY SCHOOL		001-13604	-	250
THAMARE SECONDARY SCHOOL		001-13990	-	750
NJIA BOYS SECONDARY SCHOOL		001-16148	-	191,716
KATHELWA SECONDARY SCHOOL		001-13655	-	4,624
IGEMBE CENTRAL SPORTS PROGRAMS		044-16146	-	582
KAANI KA KARUI PRIMARY SCHOOL		001-14048	-	2,132
MUTUATINE PRIMARY SCHOOL		001-14925	-	122,800
LIBURU NKONG'UNE PRIMARY SCHOOL		001-13640	-	210,290
LAIKUMUKUMU PRIMARY SCHOOL		044-15366	-	500
NTURUBA DAY SECONDARY SCHOOL		044-13635	-	1,122
THAMARE SECONDARY SCHOOL		001-13990	-	191,716
THEMBERERIA-LIMORO PRIMARY SCHOOL		044-16204	-	960
NKINYANG'A PRY-RWATHA RD		044-16338	-	187,930
MUUTINE-THUMBERERIA PRY SCHOOL		044-16578	-	1,320
MUKULULU-KAANI KALUI PRY SCH RD		044-16578	-	860
THUMBERERIA –L.PRY SCHOOL RD		044-16204	-	960
NKINYANG'A-RT-K.K.KIR PRY SCH. RD		044-1566	-	187,930

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
KATHELWA-NGUTHUKI PRY SCH. RD		044-15524	-	500
KAWIRU SECONDARY SCHOOL	FAMILY	86000010695	501,063	-
KARAMA ANTUAMUO SECONDARY SCH.	FAMILY	86000010698	185,000	-
MWERENE PRIMARY SCHOOL	FAMILY	86000010707	24,755	-
KANDEUBAI MIXED DAY SECONDARY SCHOOL	FAMILY	86000010710	2,400	-
KARAMA ANTUAMUO PRIMARY SCHOOL	FAMILY	86000010716	3,000	-
MACHUNGULU PRIMARY SCHOOL	FAMILY	86000010718	38,000	-
KAMIRURU SECONDARY SCHOOL	FAMILY	86000010724	2,179,820	-
MIORI PRIMARY SCHOOL	FAMILY	86000010725	100	-
TURURU PRIMARY SCHOOL	FAMILY	86000010726	480	-
NJIA BOYS SECONDARY SCHOOL	FAMILY	86000010730	258	-
KIPIYA PRIMARY SCHOOL	FAMILY	86000010737	3,000	-
AKUNE DAY SECONDARY SCHOOL	FAMILY	86000010740	2,500	-
KANGETA GIRLS SECONDARY SCHOOL	FAMILY	86000010745	51.5	-
THURURU PRIMARY SCHOOL	FAMILY	86000010754	3,000	-
KAONGO KA MAUU PRIMARY SCHOOL	FAMILY	86000010757	3,000	-
MWOMWERE PRIMARY SCHOOL	FAMILY	86000010758	3,000	-
NTHARE PRIMARY SCHOOL	FAMILY	86000010759	3,000	-
KATHELWA SECONDARY SCHOOL	FAMILY	86000010760	500,000	-
LIMORO PRIMARY SCHOOL	FAMILY	86000010769	240,020	-
MUKULULU PRIMARY SCHOOL	FAMILY	86000010771	500,000	-
KILIMAMUNGU SECONDARY SCHOOL	FAMILY	86000010773	2,400	-
MURERA PRIMARY SCHOOL	FAMILY	86000010774	3,000	-
K.K MUUTI PRIMARY SCHOOL	FAMILY	86000010775	0	-

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
KALIMIKUU PRIMARY SCHOOL	FAMILY	86000010785	2,160	-
MATIANDUI DAY SECONDARY SCHOOL	FAMILY	86000010786	5,000	-
KITHARE DAY SECONDARY SCHOOL	FAMILY	86000010800	3,031,000	-
NTHARE SECONDARY SCHOOL	FAMILY	86000010807	6,700	-
KANGETA MIXED DAY SECONDARY SCHOOL	FAMILY	86000010811	2,068,577	-
KANGETA PRIMARY SCHOOL	FAMILY	86000010812	9,456	-
KIANI KIA NANGA PRIMARY SCHOOL	FAMILY	86000010825	282,776	-
NTUENE PRIMAR SCHOOL	FAMILY	86000010826	3,000	-
THAMARE PRIMARY SCHOOL	FAMILY	86000010832	3,000	-
MATIRINE SECONDARY SCHOOL	FAMILY	86000010845	3,300	-
MALAENE PRIMARY SCHOOL	FAMILY	86000010860	3,000	-
MACHUNGULU DAY SEC. SCHOOL	FAMILY	86000010873	386	-
KABUKURO SEC.SCHOOL	FAMILY	86000010878	4,160	-
ST.JAMES SEC.SCHOOL	FAMILY	86000010884	510,219	-
NTUTI DAY SEC.SCHOOL	FAMILY	86000010885	2,400	-
THITHA SECONDARY SCHOOL	FAMILY	86000010897	1,568	-
KATHATHENE PRIMARY SCHOOL	FAMILY	86000010899	2,160	-
KIANI KIA AARU DAY SEC.SCHOOL	FAMILY	86000010951	500,000	-
MURINGENE DAY SEC.SCHOOL	FAMILY	86000011475	0	-
KALULI PRIMARY SCHOOL	DHABITI	4918-001-05363	500	-
BAIBARIU PRIMARY SCHOOL	DHABITI	4918-001-14665	96,000	-
NKINYANG'A SEC.SCHOOL	DHABITI	4918-001-14371	1,428,000	-
AKONGOLO ADMIN	DHABITI	4918-001-16876	1,080	-
KATHELWA ASS.CHIEF	DHABITI	4918-044-16878	500	-
KAWIRU ASS.CHIEF	DHABITI	4918-044-16877	820	-

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
	DHABITI	4918-044-16169	397,000	-
	DHABITI		60,200	-
	DHABITI	4918-044-13635	60,200	-
	DHABITI	4918-001-14048	60,200	-
	DHABITI	4918-001-14575	500	-
	DHABITI	4918-044-15164	500	-
	DHABITI	4918-044-15166	198,000	-
	DHABIT	4918-044-15367	132,000	-
	DHABITI	4918-044-16948	580	-
	DHABITI	4918-044-17233	500	-
	DHABITI	4918-044-17284	1,110	-
	DHABITI	4918-044-17285	590	-
	DHABITI	4918-044-17286	590	-
	DHABITI	4918-044-17376	540	-
	DHABITI	4918-044-17375	40	-
	DHABITI	4918-044-17374	197,000	-
	DHABITI	4918-044-17377	640	-
	DHABITI	4918-044-16146	377,000	-
	DHABITI	4918-044-17469	1,120	-
Total			13,591,719	5,919,526