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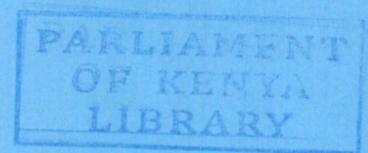
THE NATIONAL ASSEMBLY PARLIAMENTARY	
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REPORT

OF

THE AUDITOR-GENERAL

ON



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

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



Revised Template 30th June 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
MASINGA 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)

MASINGA 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

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For the year ended June 30, 2020

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 MASINGA Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Aurelia M.Nyika
2.	Sub-County Accountant	Michael M. Kairuhu
3.	Chairman NGCDFC	Stephen Ndeto
4.	Member NGCDFC	Ruth Syombua

(d) Fiduciary Oversight Arrangements

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

P.O. Box 121-90141,
CDF Office
Masinga Market
KENYA

(f) NGCDF MASINGA Constituency Contacts

Telephone: (254) 722628554
E-mail: masingangcdf@ngcdf.go.ke
Website: www.cdf.go.ke

(g) NGCDF MASINGA Constituency Bankers

1. Kenya Commercial Bank
Matuu Branch,
A/c No. 1105310906
P.O. Box 36
Matuu Town.

(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

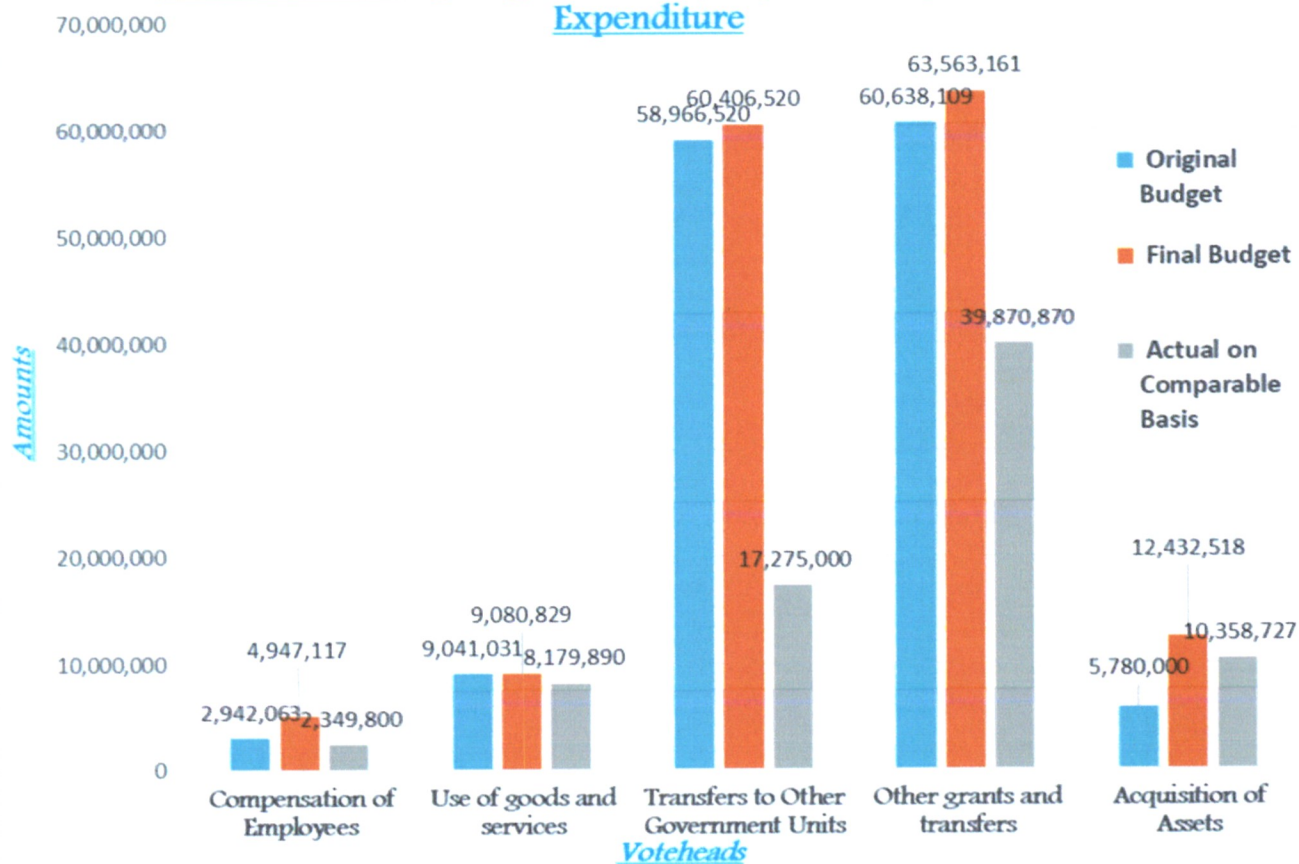
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

ILFORWARD BY THE CHAIRMAN NGCDF COMMITTEE

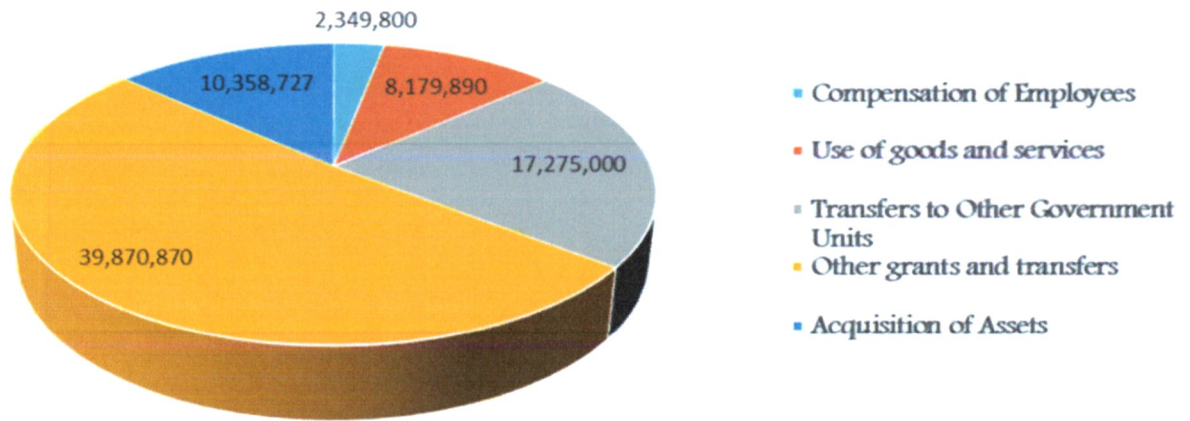
MASINGANG-CDF was allocated KShs137, 367,724.14 for Financial Year 2019/2020. Of this amount, the constituency received Kshs. 63,700,000 for financial year 2019-2020. An amount of Ksh. 11,000,000 was also received for the financial year 2018-2019.

An amount of Ksh.16, 606,346 was also available from reallocations and prior year adjustments, and an amount of Ksh. 6,362,422 being balance brought forward. This made the total available funds during the year being Ksh. 97,668,768. Out of this budget MASINGA NG-CDF expended a total of Kshs. 78,034,287.

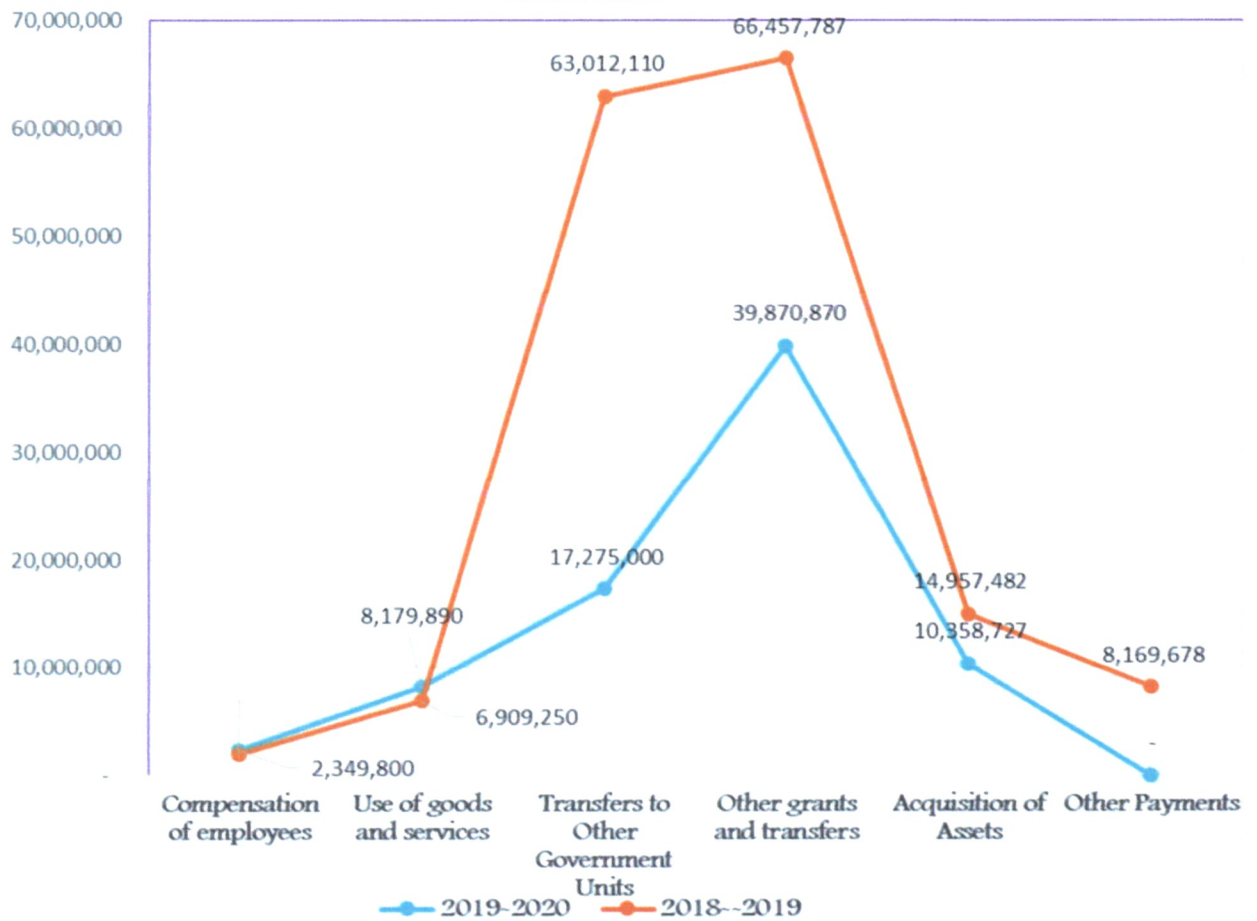
Bar Chart Showing Original Budget, Adjusted Budget and Actual Expenditure



Pie Chart Showing Actual Expenditure Per Votehead



A Comparative Bar Chart for Actual Expenditure in FY 2019/2020 and 2018/2019



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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The following projects were funded by MASINGANG-CDF within the Financial Year 2019/2020:

8 Primary Schools and 4 Secondary Schools received funding to improve infrastructure in their institutions. 1 security project was also funded to improve infrastructure. 9 Primary schools and 1 secondary school were funded from the emergency kitty to improve their infrastructure. Masinga Technical Training College was funded to improve its structures during the year. Needy students in Secondary Schools and needy students in Tertiary institutions benefited from the Bursary Kitty. The MASINGA Staff and all the Project Management Committees underwent training to perfect their knowledge in NG-CDF operations. In order to ease transport Masinga NG-CDF purchased a motor vehicle during the year.

Masinga Boys High School

The school is located in masinga central ward of MASINGA Constituency. Currently the school has a population 500 students.

MASINGA NG-CDF funded the school with Ksh.7, 200,000 for construction of a Library.



Kyondoni Secondary School

The school is located in Kivaa ward of MASINGA Constituency. Currently the school has a population 350 students.

The school was funded with Ksh.3, 500,000 in the FY 2019-2020 for completion of administration block

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Mananja Primary School

The school is located in Ndithini ward of MASINGA Constituency. Currently the school has a population of 600 pupils.

The school was funded with Ksh.325, 000 in the FY 2019-2020 for construction of four door pit latrine.



Muri Farm Primary School

The school is located in Ndithini ward of MASINGA Constituency. Currently the school has a population of 600 pupils.

The school was funded with Ksh.2,100,000 in the FY 2019-2020 for construction of Two classrooms and equipping with Desk.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MASINGA CONSTITUENCY
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Masinga NG-CDF Office

Between the FY 2018-2020, Masinga NG-CDF allocated an amount of Ksh.18, 000,000 for the construction of an office which is now complete.




Challenges during the Financial

The major challenges experienced during the financial year 2019-2020 included:

- The effects of COVID-19 which hit not only Kenya but the whole world, and particularly Kenya during the last quarter of the financial year 2019-2020. Since the education sector which forms part of most NG-CDF projects was brought to a standstill, most projects for the year had not been implemented.
- A balance of Ksh. 73,667,724 for financial year 2019-2020 had not been forwarded to the MASINGA NG-CDF account by the end of financial year.

We look forward to improved efficiency in project implementation.

Sign: 

CHAIRMAN NG-CDF COMMITTEE

NAME: Stephen M. Ndeto

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-MASINGA Constituency's 2018-2022 plan are to:

- a) To improve access to education and training
- b) To improve learning environment
- c) To improve the working and living conditions of security personnel
- d) To enhance environmental conservation
- e) To build and enhance youth talents through sports
- f) To improve ICT infrastructure

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 improve access to education and training and To improve learning environment	Increased number of needy students accessing education, Improved infrastructure and facilities in schools, Improved standards of education and Improved sanitation facilities in schools	<ul style="list-style-type: none"> ➤ 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, dormitories, laboratories by 33 in number. - Bursary beneficiaries at all levels were 2500 in number.

[Handwritten signature]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Security	To improve the working and living conditions of security personnel	Increased number of housing units and offices for security personnel	➤ Number of housing/office units built/refurbished for security personnel.	In FY 19/20 -5 security projects were funded to purchase land and/improve their infrastructure.
Environment	To enhance environmental conservation	Increased environmental activities such as control of soil erosion through construction of gabions and planting of trees.	➤ Number of trees planted and gabions constructed	In FY 19/20 4 set ups of Gabions were constructed to control soil erosion
Sports	To build and enhance youth talents through sports	Increased number of youth involved in gainful activities.	➤ Number of clubs that benefited from sports activities	In FY 2019-2020 10 football clubs benefited from the sports kitty by being awarded with uniforms, boots, trophies and certificates.
ICT	To improve ICT infrastructure	Improved access to ICT services.	➤ Number of ICT hubs implemented	In FY 2019-2020 52 laptops were received for the ICT Hubs

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MASINGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – MASINGA 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 -

Masinga NG-CDF projects funding are guided by the NG-CDF Act and fall under the functions performed by the National Government. We have been capable of successfully undertaking projects in the following sectors.

- *Education and training-improving learning environment and access to education and training.*
- *Security-Improving working conditions of security personnel*
- *Environment- Enhancing environmental conservation*
- *Sports- building, maturing and enhancing youth talents*
- *ICT- Improving creativity and innovation through access to relevant information*

2. Environmental performance-

Masinga NG-CDF spearheads Environmental Conservation through planting of trees and conservation of water as well as control of soil erosion. In the period ending 30th June 2020, hundreds of trees were planted in 20 primary schools. All the Secondary Schools were allocated funds to purchase dustbins in Masinga Constituency. All construction of new classrooms for the financial year 2019-2020 are being implemented alongside planting of trees.

Masinga NG-CDF has safe means of disposing its wastes with septic tank been constructed in its premises.

3. Employee welfare-

Masinga NG-CDF uses a competitive approach in recruiting employees. Gender parity is also adhered to and the number of employees per gender complies with the two third gender ruler. Among the employees of Masinga NG-CDF 3 are males while 4 are females.

To improve skills and performance the staff are trained at least twice in each financial year as well as constant on job training. Premises are well ventilated and with emergency exits. Gate to the office premises is manned by a trained security guard.

4. Market place practices-

Masinga NG-CDF competitively selects its suppliers and contractors via the methods stipulated in the Public Procurement and Assets Disposal Act. Quality is highly regarded. Suppliers and contractors must be pre-qualified with the Sub-County Supply chain and management office. Suppliers and contractors are treated with dignity and are paid in time. Defect and complaints are handled in an amicable manner.

5. Community Engagements-

We engage in sports activities in which talents are nurtured. All our projects are selected through public participation and hence the community takes ownership and identifies with them.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MASINGA CONSTITUENCY
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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-MASINGA 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-MASINGA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-MASINGA

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.

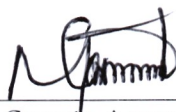
The Accounting Officer in charge of the NGCDF-MASINGA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-MASINGA Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



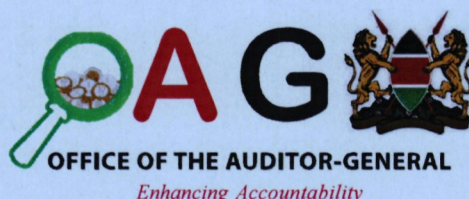
Fund Account Manager
AURELIA NYIKA



Sub-County Accountant
Name: Michael M. Kairuhu
ICPAK Member Number: 11631

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MASINGA 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 - Masinga Constituency set out on pages 17 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Masinga Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Comparative Balances

The statement of receipts and payments reflects comparative balances on use of goods and services totalling to Kshs.10,401,900 and other payments totalling to Kshs.4,677,027 respectively. However, these balances differ from use of goods and services totalling to Kshs.6,909,250 and other payments totalling to Kshs.8,169,678 as per the 2018/19 financial year audited financial statements. No explanation or reconciliation was provided for the anomaly.

Consequently, the accuracy, completeness and validity of the comparative balances on use of goods and services totalling to Kshs.10,401,900 and other payments totalling to Kshs.4,677,027 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

2. Inaccuracies in the Summary Statement of Appropriation

The summary statement of appropriation - recurrent and development combined reflects receipts from the NGCDF-Board totalling to Kshs.83,614,566 whereas the statement of receipts and payments reflects receipts from the NGCDF-Board totalling to Kshs.74,700,000 resulting to an unreconciled variance amount of Kshs.8,914,566.

In the circumstances, the accuracy, completeness and validity of balances reflected in the summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2020 could not be confirmed.

3. Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.5,618,280. The bank reconciliation statements revealed stale cheques amounting to Kshs.34,410 as at 30 June, 2020. However, the cheques had not been written back into the cashbook.

Consequently, accuracy, completeness and validity of the bank balances totalling to Kshs.5,618,280 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.150,468,146 and

Kshs.83,652,566 respectively, resulting to an underfunding amounting to Kshs.66,815,580 or 44% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.150,468,146 and Kshs.78,034,287 respectively, resulting to an under expenditure amounting to Kshs.72,433,859 or 48% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Project Implementation

Physical verification of projects revealed that the Fund had allocated an amount of Kshs.78,474,761 for implementation of seventy-one (71) projects. However, twenty-eight (28) projects with funding allocation totalling to Kshs.29,316,520 had not commenced. No satisfactory explanation was provided for the non-commencement of the projects.

Consequently, I am unable to confirm whether value for money will be realized from the delayed projects.

2. Unsatisfactory Implementation of Projects

2.1. Science Laboratory at Luuma Secondary School

The Management disbursed an amount of Kshs.950,000 for completion of a science laboratory at Luuma Secondary School. The contract was awarded on 5 March, 2020 at a sum of Kshs.949,996. However, physical verification of the project in January,

2021 revealed that although the contractor had been paid in full, the project had not been completed as per the Bill of Quantities (BQ). Terrazzo had not been fitted on the worktops as per the BQ while the drainage was covered with timber instead of concrete. In addition, only twenty-six (26) laboratory sinks were installed instead of twenty-eight (28) as per the BQ.

In the circumstances, it was not possible to confirm if value for money was realized from the expenditure of Kshs.949,996 which was incurred on the Project.

2.2. Pit-latrine at Kyeeteni Primary School

The Management disbursed the amount of Kshs.750,000 to Kyeeteni Primary School for construction of a four (4) doors pit-latrine. Tender was awarded on 7 November, 2019 at contract sum of Kshs.749,470 and the contractor was paid in full including retention money. However, physical verification of the project on 20 January, 2021 revealed that the toilet floor was poorly done and the latrines had not been put to use.

In the circumstances, it was not possible to confirm if value for money was realized from the expenditure of Kshs.749,470 which was incurred on the Project.

2.3. Renovation of Classrooms at Ikaatini Primary School

The Management disbursed the amount of Kshs.750,000 to Ikaatini Primary School for renovation of two (2) classrooms and a contract for the same amount awarded. The final payment amounting to Kshs.746,576 was made to the contractor on 4 February, 2020. However, physical verification of the project on 20 January, 2021 revealed that painting of the walls and floor works valued at Kshs.60,000 were poorly done.

In the circumstances, it has not been possible to ascertain if value for money was obtained from the above unsatisfactory implemented projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 January, 2022

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

Reports and Financial Statements

For the year ended June 30, 2020


VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	74,700,000	160,425,359
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	38,000	-
TOTAL RECEIPTS		74,738,000	160,425,359
PAYMENTS			
Compensation of employees	4	2,349,800	1,928,161
Use of goods and services	5	8,179,890	10,401,900
Transfers to Other Government Units	6	17,275,000	63,012,110
Other grants and transfers	7	39,870,870	66,457,787
Acquisition of Assets	8	10,358,727	14,957,482
Other Payments	9	-	4,677,027
TOTAL PAYMENTS		78,034,287	161,434,468
SURPLUS/DEFICIT		(3,296,287)	(1,009,109)

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



Fund Account Manager
AURELIA NYIKA




Sub-County Accountant
Name: Michael M. Kairuhu
ICPAK Member Number: 11631

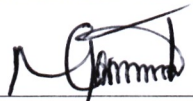
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MASINGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,618,280	6,362,422
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,618,280	6,362,422
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,618,280	6,362,422
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		5,618,280	6,362,422
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	6,362,422	6,465,817
Surplus/Deficit for the year		(3,296,287)	(1,009,109)
Prior year adjustments	14	2,552,144	905,714
NET FINANCIAL POSITION		5,618,280	6,362,422

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


 Fund Account Manager
 AURELIA NYIKA



 Sub-County Accountant
 Name: Michael M. Kairuhu
 ICPAK Member Number: 11631


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MASINGA CONSTITUENCY
Reports and Financial Statements
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VIII. STATEMENT OF CASHFLOW

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	74,700,000	160,425,359
Other Receipts	3	38,000	-
		74,738,000	160,425,359
Payments for operating expenses			
Compensation of Employees	4	2,349,800	1,928,161
Use of goods and services	5	8,179,890	6,909,250
Transfers to Other Government Units	6	17,275,000	63,012,110
Other grants and transfers	7	39,870,870	66,457,787
Other Payments	9	-	8,169,678
		67,675,560	146,476,986
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	2,552,144	905,714
Net Adjustments		2,552,144	905,714
Net cash flow from operating activities		9,614,585	14,854,087
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	10,358,727	14,957,482
Net cash flows from Investing Activities		10,358,727	(14,957,482)
NET INCREASE IN CASH AND CASH EQUIVALENT		(744,143)	(103,395)
Cash and cash equivalent at BEGINNING of the year	13	6,362,422	6,465,817
Cash and cash equivalent at END of the year		5,618,280	6,362,422

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


 Fund Account Manager
 AURELIA NYIKA


 Sub-County Accountant
 Name: Michael M. Kairuhu
 ICPAK Member Number: 11631

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MASINGA CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2020

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	13,062,422	150,430,146	83,614,566	66,815,580	53.9%
Proceeds from Sale of Assets				-	-	
Other Receipts	0	38,000	38,000	38,000	-	
TOTAL RECEIPTS	137,367,724	13,100,422	150,468,146	83,652,566	66,815,580	64.9%
PAYMENTS						
Compensation of Employees	2,942,063	2,005,054	4,947,117	2,349,800	2,597,317	47.5%
Use of goods and services	9,041,031	39,798	9,080,829	8,179,890	900,939	90.1%
Transfers to Other Government Units	58,966,520	1,440,000	60,406,520	17,275,000	43,131,520	28.6%
Other grants and transfers	60,638,109	2,925,052	63,563,161	39,870,870	23,692,292	62.7%
Acquisition of Assets	5,780,000	6,652,518	12,432,518	10,358,727	2,073,791	83.3%
Other Payments		-				
AIA not Allocated		38,000	38,000		38,000	
TOTAL	137,367,723	13,100,422	150,468,146	78,034,287	72,433,859	51.9%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MASINGA CONSTITUENCY
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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent	7,862,063	2,005,055	9,867,118	6,672,490	3,194,628
1.1 Compensation of employees	2,942,063	2,005,055	4,947,118	2,349,800	2,597,318
1.2 Committee allowances	2,700,000		2,700,000	2,270,000	430,000
1.3 Use of goods and services	2,219,983		2,319,983	2,052,690	167,293
2.0 Monitoring and evaluation	4,121,031	39,798	4,160,829	3,857,200	303,629
2.1 Capacity building	1,500,000		1,500,000	1,352,000	148,000
2.2 Committee allowances	1,848,000		1,848,000	1,758,000	90,000
2.3 Use of goods and services	773,031	39,798	812,829	747,200	65,629
3.0 Emergency	7,198,241		7,198,241	7,198,241	0
3.1 Primary Schools	7,075,000	-	7,075,000	7,075,000	-
Makutano ya ndei primary				750,000	-
Hooma Primary				750,000	-
Mwambani				1,500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MASINGA CONSTITUENCY
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primary							
Colonel kiluta primary					750,000		-
Kikumini primary					750,000		-
Kyeeteni primary					750,000		-
Ikaatini primary					750,000		-
Mananja primary					325,000		-
Mathenge primary					750,000		-
3.2 Secondary schools	123,241	-		123,241	123,241		-
Kiseuni Secondary					123,241		-
3.3 Tertiary Institutions	-	-		-			
3.4 Security projects	-	-		-			
3.5 Others	-	-		-			
4.0 Bursary and Social Security	46,111,478	2,925,052	49,036,530	31,866,811		17,169,719	
4.1 Primary Schools	-	-	-	-		-	
4.2 Secondary Schools	28,351,478	2,925,052	31,276,530	28,134,811		3,141,719	
4.3 Tertiary Institutions and Universities	17,760,000		17,760,000	3,732,000		14,028,000	
4.4 Social Security	-	-	-	-		-	
5.0 Sports	2,603,390	-	2,603,390	-		2,603,390	
Constituency	2,603,390		2,603,390			2,603,390	

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

sports							
Tournament							
6.0 Environment	1,000,000		1,000,000		480,818		519,182
Environment primary schools	685,000		685,000		230,818		454,182
Environment Secondary schools	315,000		315,000		250,000		65,000
7.0 Primary Schools Projects	24,666,520	500,000	25,166,520		8,775,000		16,391,520
Kathukuni Primary School	700,000	-	700,000		-		700,000
Katulye Primary School	750,000	-	750,000		-		750,000
Murifari Primary School	2,100,000	-	2,100,000		2,100,000		-
Matena Primary School	1,050,000	-	1,050,000		-		1,050,000
Kwanulinga Primary School	400,000	-	400,000		400,000		-
Mathini Primary School	2,100,000	-	2,100,000		-		2,100,000
Mathengefa Primary School	3,150,000	-	3,150,000		-		3,150,000
Ndithini Primary School	40,000	-	40,000		-		40,000
Milaani Primary School	80,000	-	80,000		-		80,000
Kavilia Primary School	750,000		750,000		-		750,000
Muthesya Primary School	600,000	-	600,000		-		600,000
Kanyonga Primary School	1,500,000	-	1,500,000		1,500,000		-
Ikatini Primary School	700,000	-	700,000		700,000		-
Kaseve Primary School	600,000	-	600,000		-		600,000
Muthebwa Primary School	750,000	-	750,000		750,000		-

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

Inyanzaa Primary School	750,000	-	750,000	750,000	-
Iuuna Primary School	750,000	-	750,000	-	750,000
Mwatungo Primary School	1,825,000		1,825,000	1,825,000	-
Twanakaa Primary School	750,000	-	750,000	750,000	-
Kivaa Primay School	1,621,520	-	1,621,520	-	1,621,520
Kwakalunde Primary school	300,000	-	300,000	-	300,000
Kwakatuta Primary School	400,000	-	400,000	-	400,000
Kiangani Primary school	400,000	-	400,000	-	400,000
Kikumini Primary school	400,000	-	400,000	-	400,000
Kangonde Primary School	400,000	-	400,000	-	400,000
Mutwanwaki Primary School	400,000	-	400,000	-	400,000
Musingini Primary School	400,000	-	400,000	-	400,000
Endei Primary School	250,000	-	250,000	-	250,000
Thatha Primary School	500,000	-	500,000	-	500,000
Kithyoko Primary School	250,000	-	250,000	-	250,000
Kituneni Kivaa Primary School		500,000	500,000		500,000
8.0 Secondary Schools Projects	32,800,000	940,000	33,740,000	7,000,000	26,740,000
Kwanzili Secondary School	6,400,000	-	6,400,000	-	6,400,000

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

Masinga Boys Secondary School	2,200,000	-	2,200,000		2,200,000
Kwanzili Secondary School	4,900,000	-	4,900,000	4,900,000	-
Kaseve Secondary School	2,500,000	-	2,500,000		2,500,000
Kyeeteni Secondary School	500,000	-	500,000	500,000	-
Kiatheni Secondary School	1,000,000	-	1,000,000		1,000,000
Kikule Secondary School	400,000	-	400,000		400,000
Wambo Secondary school	1,600,000	-	1,600,000		1,600,000
Kangonde Secondary School	1,600,000	-	1,600,000		1,600,000
Kivaa Secondary School	2,000,000	-	2,000,000		2,000,000
Kamuyui Secondary School	1,000,000	-	1,000,000		1,000,000
Iuuma Secondary School	950,000	-	950,000	950,000	-
Kaonyweni Secondary School	2,000,000	500,000	2,500,000		2,500,000
Kyondoni Secondary School	1,500,000	-	1,500,000		1,500,000
Kitumeni	2,000,000	-	2,000,000		2,000,000

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

Secondary School						
Kangonde Secondary School	650,000	-	650,000	650,000	-	-
Kyeeteni Secondary School	1,600,000	-	1,600,000	-	1,600,000	-
Iuuma Secondary School		440,000	440,000			440,000
9.0 Tertiary institutions Projects	1,500,000	-	1,500,000	1,500,000	-	-
Masinga Technical Training Colleges	1,500,000	-	1,500,000	1,500,000	-	-
	0	-	-	-	-	-
	-	-	-	-	-	-
10.0 Security Projects	3,725,000	-	3,725,000	325,000	3,400,000	-
Ikatini Chiefs Office	325,000		325,000	325,000	-	-
Kikulle Police Post	1,500,000		1,500,000	-	1,500,000	-
Ekalakala ACC Office	500,000		500,000	-	500,000	-
Assistant chiefs Office Kangonde	1,400,000		1,400,000	-	1,400,000	-
11.0 Acquisition of assets	5,780,000	6,652,518	12,432,518	10,358,727	2,073,791	
11.1 Motor Vehicles (including motorbikes)	1,200,000	6,200,000	7,400,000	6,200,000	1,200,000	

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

11.2 Construction of CDF office	4,200,000	-	4,200,000	3,328,727	871,273
11.3 Purchase of furniture and equipment	380,000	452,518	832,518	830,000	2,518
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others	-	-	-	-	-
12.1 Strategic Plan	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-
ALA Unutilized	-	38,000	38,000	-	38,000
GRAND TOTAL	137,367,723	13,100,422	150,468,146	78,034,287	72,433,859

(NB: This statement is a disclosure statement indicating the utilization 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)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MASINGA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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-MASINGA 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.

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) –
MASINGA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
AIE NO B005118		48,084,483
AIE NO B005316		3,300,000
AIE NO B030099		10,000,000
AIE NO B005401		20,000,000
AIE NO B006408		6,000,000
AIE NO B754476		11,000,000
AIE NO B855925		7,000,000
AIE NO. B047571		55,040,876
AIE NO. B041319	20,000,000	
AIE NO. B041319	4,000,000	
AIE NO. B047738	7,000,000	
AIE NO. B047973	9,000,000	
AIE NO. B049377	19,000,000	
AIE NO. B104400	9,000,000	
AIE NO. B090808	6,700,000	
Total	74,700,000	160,425,359

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Interest Received			
Rents			
Sale of Tender Documents		38,000	
Other Receipts Not Classified Elsewhere (specify)			
TOTAL		38,000	-

4. COMPENSATION OF EMPLOYEES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Basic wages of temporary employees		1,829,100	1,713,541
Basic wages of casual labour		-	-
Personal allowances paid as part of salary		-	-
House allowance		-	-
Transport allowance		-	-
Leave allowance		-	-
Other personnel payments NHIF		60,100	
Employer contribution to NSSF		79,920	155,520
Gratuity-contractual employees		380,680	-
TOTAL		2,349,800	1,928,161

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	1,756,690	219,550
Electricity	-	51,928
Water & sewerage charges	-	47,515
Office rent	-	-
Communication, supplies and services	747,200	230,999
Domestic travel and subsistence	296,000	646,100
Printing, advertising and information supplies & services	-	407,679
Rentals of produced assets	-	-
Training expenses	1,352,000	803,100
Hospitality supplies and services	-	160,500
Other committee expenses	2,270,000	2,071,000
Committee allowance	1,758,000	1,700,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	75,000
Fuel , oil & lubricants	-	57,600
Other operating expenses	-	-
Bank service commission and charges	-	45,652
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	392,627
Routine maintenance- other assets	-	-
TOTAL	8,179,890	6,909,250

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	8,775,000	40,692,110
Transfers to Secondary Schools	7,000,000	22,320,000
Transfers to Tertiary Institutions	1,500,000	-
Transfers to Health Institutions		
TOTAL	17,275,000	63,012,110

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	28,134,811	25,692,090
Bursary – Tertiary	3,732,000	22,194,080
Bursary- Special Schools	-	
Mocks & CAT	-	
Water	-	
Food Security	-	
Electricity	-	
Security	325,000	9,780,000
Roads and Bridges	-	
Sports	-	2,127,624
Environment	480,818	-
Cultural Projects	-	
Agriculture	-	
Emergency Projects	7,198,241	6,663,993
TOTAL	39,870,870	66,457,787

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	3,328,727	14,879,482
Refurbishment of Buildings		
Purchase of Vehicles	6,200,000	
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of office furniture and fittings	200,000	
Purchase of computers ,printers and other IT equipment	180,000	78,000
Purchase of photocopier	450,000	
Purchase of other office equipment	-	-
Purchase of soft ware		
Acquisition of Land		
TOTAL	10,358,727	14,957,482

9. OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan		3,492,650
ICT Hubs	-	4,677,028
	-	-
TOTAL	-	8,169,678

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>KCB Bank Kenya Limited, Matuu Branch</i>	<i>A/C no.1105310906</i>	5,618,280	6,362,422

10B: CASH IN HAND

	2019 - 2020	2018 - 2019
	Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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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>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Total</i>				-

12A. RETENTION

Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
		Kshs	Kshs
GAPS CONSTRUCTION & ENGINEERING CO. LTD	91,106,184,196,273,109,201	1,530,015.80	1,331,556
TOTAL		1,530,015.80	1,331,556

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	0.00	0.00
Name 2	0.00	0.00
Name 3	0.00	0.00
Add as appropriate		
Total	0.00	0.00

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

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	6,362,422	6,465,817
Cash in hand		
Imprest		
TOTAL	6,362,422	6,465,817

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY2019 - 2020 per Financial statements	Adjustments	Adjusted balance b/f 2018 - 2019
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	2,552,144	905,714	2,434
TOTAL	2,552,144	905,714	2,434

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)		1,331,556
Deposits and Retention held during the year (B)		
Deposits and Retention paid during the year ©		
Net changes in accounts payable (D=A+B-C)		1,331,556

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Staff salaries	-	-
Staff Gratuity	380,680	-
Others (specify)	-	-
TOTAL	380,680	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,497,335	2,005,055
Use of goods and services	1,000,922	39,798
Amounts due to other Government entities (see attached list)	43,131,520	940,000
Amounts due to other grants and other transfers (see attached list)	23,692,291	2,925,052
Acquisition of assets	2,073,791	452,518
Others (A/A)	38,000	
Total	72,433,859	6,362,422

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
TOTAL	8,075,858.25	20,397,199.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MASINGA CONSTITUENCY
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ANNEX
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					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MASINGA CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		2,497,335	2,005,055	
Use of goods & services		1,000,922	39,798	
Amounts due to other Government entities		43,131,520	940,000	
Sub-Total		46,629,777	2,985,803	
Amounts due to other grants and other transfers		23,692,291	2,925,052	
Sub-Total		23,692,291	2,925,052	
Acquisition of assets		2,073,791	452,518	
Sub-Total		2,073,791	452,518	
Others (AIA)		38,000		
Sub-Total		38,000		
Grand Total		72,433,859	6,362,422	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	200,000	-	-	200,000
Buildings and structures	14,879,482	3,328,727	-	18,208,209
Transport equipment	4,500,000	6,200,000	-	10,700,000
Office equipment, furniture and fittings	4,395,000	200,000	-	4,495,000
ICT Equipment, Software and Other ICT Assets	1,143,465	180,000	-	1,323,465
Other Machinery and Equipment	-	450,000	-	450,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	25,117,947	10,358,727	-	35,476,674

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

FINANCIAL YEAR 2019/2020				
NAME OF SCHOOL	AMOUNT (FYR 2019/2020)	AMOUNT (FYR 2018/2019)	ACCOUNT NUMBER	BANK NAME
MUAMBANI PRIMARY SCHOOL	201,225.00		1268697656	KCB MATUU
MAKUTANO YA NDEI SCHOOL	106,609.00		1268675946	KCB MATUU
MATHENGE PRIMARY SCHOOL	127,910.00		1268695769	KCB MATUU
CO. KILUTA PRIMARY SCHOOL	130,012.00		1268692271	KCB MATUU
KIKUMINI PRIMARY SCHOOL	130,011.00		1268625949	KCB MATUU
IKAATINI PRIMARY SCHOOL	741,811.00		1268700649	KCB MATUU
KYEETENI PRIMARY SCHOOL	129,676.00		1269213385	KCB MATUU
ITOOMA PRIMARY SCHOOL	129,226.00		1268715573	KCB MATUU
MANANJA PRIMARY SCHOOL	324,395.00		1270085212	KCB MATUU
KISEUNI SECONDARY SCHOOL	324.40		1252341296	KCB MATUU
KWAWANZILU SECONDARY SCHOOL	526,676.85		1268694274	KCB MATUU
MURI FARM PRIMARY SCHOOL	1,244,542.00		1273472411	KCB MATUU
KANYONGA PRIMARY SCHOOL	858,548.00		1273583426	KCB MATUU
MUTHEMBWA PRIMARY SCHOOL	107,548.00		1273465598	KCB MATUU
MWATUNGO PRIMARY SCHOOL	538,387.00		1273448952	KCB MATUU
TWAMAKAA PRIMARY SCHOOL	110,576.00		1273538307	KCB MATUU
KWAMULINGA PRIMARY SCHOOL	176,988.00		1257837117	KCB MATUU
IUMA SECONDARY SCHOOL	139,563.00		1257960911	KCB MATUU
MASINGA TECHNICAL VOCATIONAL COLLEGE	0.00		1275386806	KCB MATUU
KYEETENI SECONDARY SCHOOL	536,649.00		1257827944	KCB MATUU
IKAATINI CHIEFS OFFICE	324,395.00		1275236863	KCB MATUU
IKAATINI PRIMARY SCHOOL	700,000.00		1268700649	KCB MATUU

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INYANZAA PRIMARY SCHOOL	750,000.00		1275235735	KCB MATUU
Kyeeteni Secondary School		0	1237827964	KCB
Kyondoni Mixed Secondary School		500,000	1257512668	KCB
Iuuma Secondary School		0	1257960911	KCB
Kivaa Secondary School		0	1257832581	KCB
Kangonde Secondary School		0	1258928205	KCB
Kithoni Secondary School		0	1257682369	KCB
Kakuku Secondary School		0	1258232375	KCB
Kwamulinga Primary School		0	1257837117	KCB
Kwakalunde Primary School		1,860,074	1253398313	KCB
Isyukoni Primary School		4,140,000	1254397450	KCB
Nzukini Secondary School		0	1258882396	KCB
Kivuthi Primary School		1,200,000	1252311796	KCB
Kathukini Primary School		0	1239735693	KCB
Kasuvilo Primary School		1,850,000	1253087296	KCB
Mukuyauni Primary School		0	1257850253	KCB
Kikomba Primary School		1,198,975	1258168065	KCB
St Johns Iiani Secondary School		500,000	1258057441	KCB
DCCS Residence		1,200,000	1258138921	KCB
ACC Ekalakala Office		0	1257706284	KCB
Kithyoko Police Post		0	1259083039	KCB
Kiatineni Police Post		0	1258914778	KCB
St Jude Kituneni Secondary School		0	1258174987	KCB
Kwambengei Primary School		3,150,000	1257878646	KCB
Mukengesya Primary School		2,398,975	1257872885	KCB
Masinga Boys Secondary School		0	1257448994	KCB
Kamunyu Secondary		0	1257676792	KCB

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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School				
Tulimyumbu Primary School		200	1252536054	KCB
Kyaani Kivaa Primary School		2,398,975	1257874764	KCB
TOTAL	8,075,858.25	20,397,199.00		KCB

