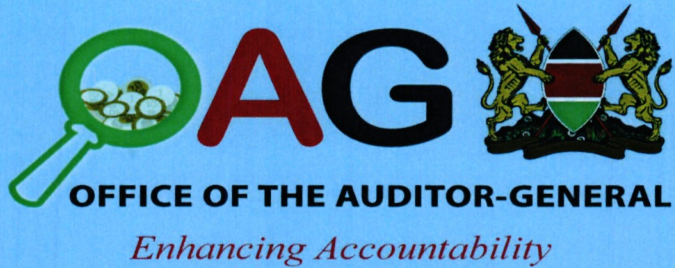

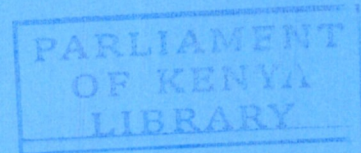


REPUBLIC OF KENYA



## REPORT

 THE NATIONAL ASSEMBLY OF KENYA	
DATE:	08 FEB 2022
	DAY: Tuesday
TABLED BY:	Lom
CLERK-AT THE-TABLE:	Benson



THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
MAKUENI CONSTITUENCY**

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



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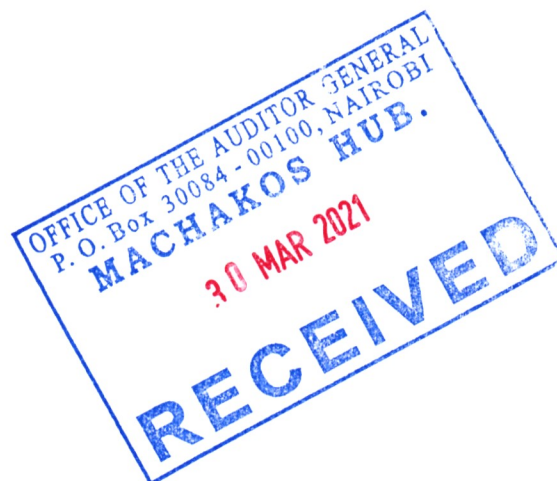
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
MAKUENI CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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



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

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	4
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES .....	10
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	13
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	22
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- MAKUENI CONSTITUENCY .....	23
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	24
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	25
IX. STATEMENT OF CASHFLOW .....	26
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	27
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	28
XII. SIGNIFICANT ACCOUNTING POLICIES.....	40
XIII. NOTES TO THE FINANCIAL STATEMENTS .....	44



# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2020

### 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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI  
CONSTITUENCY  
Reports and Financial Statements  
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 NG-CDF MAKUENI Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Daniel M Maluki
2.	Sub-County Accountant	Julius Muchohi
3.	Chairman NG-CDFC	Titus Munuve
4.	Member NG-CDFC	Esther Nzula

**(d) Fiduciary Oversight Arrangements**

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

**(e) NG-CDF MAKUENI Constituency Headquarters**

P.O. Box 409-90300  
Wote, Makueni  
Behind Huduma Centre

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

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**(f) NGCDF MAKUENI Constituency Contacts**

Telephone: (254) 0720 792 224  
E-mail [dmaluki@ngcdf.go.ke](mailto:dmaluki@ngcdf.go.ke)  
Website: [www.makueningcdf.go.ke](http://www.makueningcdf.go.ke)

**(g) NGCDF Makueni Constituency Bankers**

The Cooperative Bank of Kenya  
A/C No. 01120539316700  
Wote Branch  
P.O. Box 537- 90300  
Tel: 020259465  
Mobile: 0732 520 845, 0708223372  
Wote, Makueni  
Email: [wotebr@co-opbank.co.ke](mailto:wotebr@co-opbank.co.ke)

**(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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI  
 CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

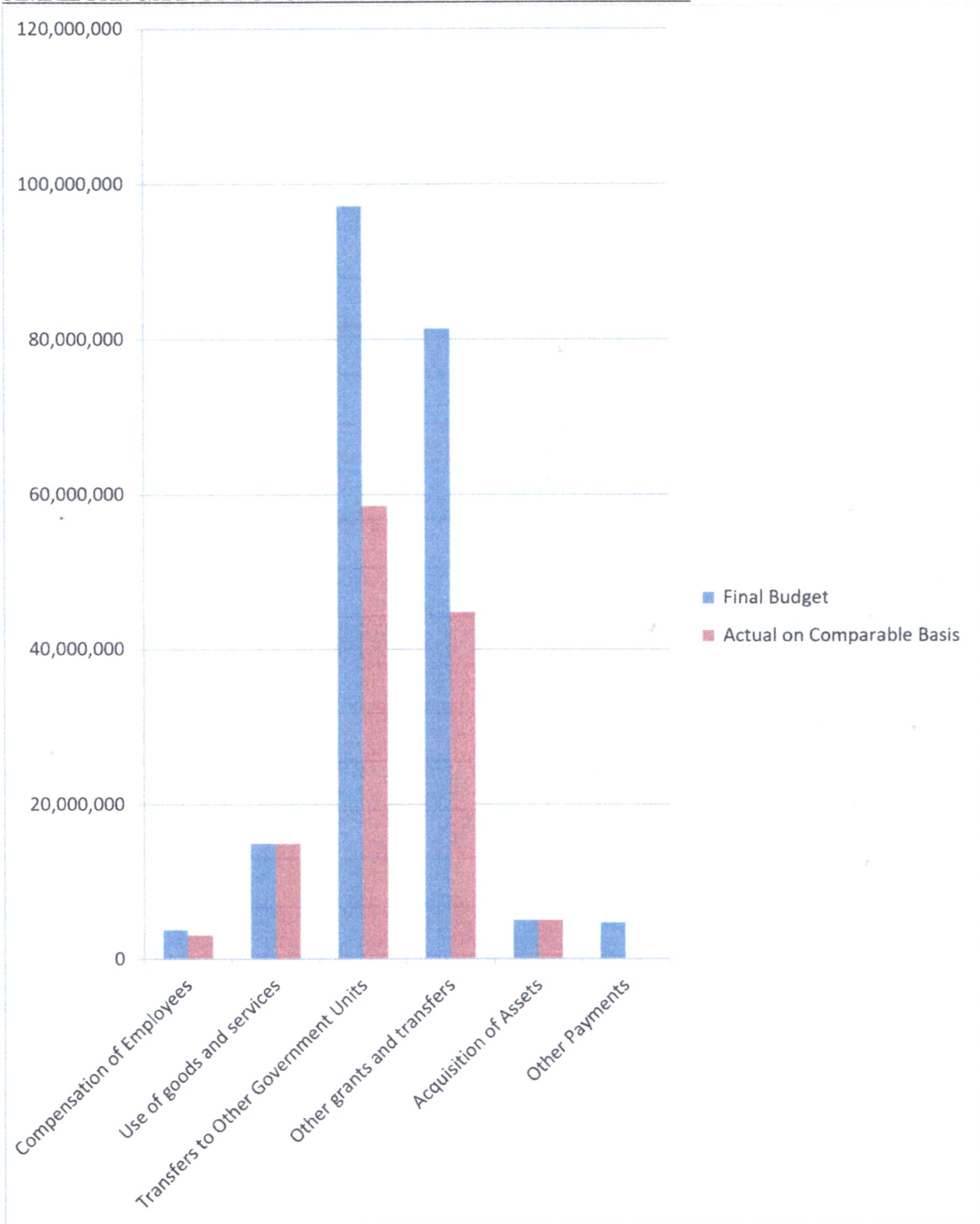
**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The following are graphs and pie charts showing the constituency performance on budget execution for summarized items of expenditure:

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>
Compensation of Employees	3,749,307	3,056,150
Use of goods and services	14,917,481	14,915,181
Transfers to Other Government Units	97,178,575	58,500,000
Other grants and transfers	81,364,040	44,779,886
Acquisition of Assets	5,017,000	5,016,531
Other Payments	4,677,027	-

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

**SIMPLE BAR GRAP OF BUDGET AGAINST ACTUAL PERFORMANCE**

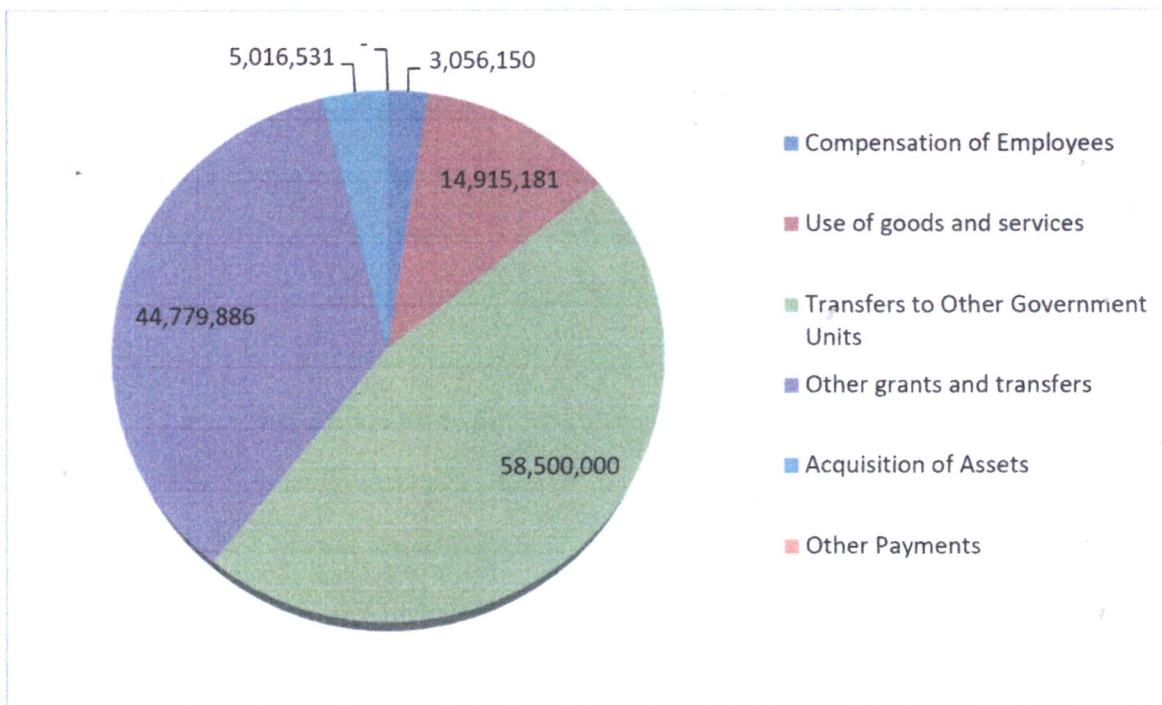


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI  
CONSTITUENCY**

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

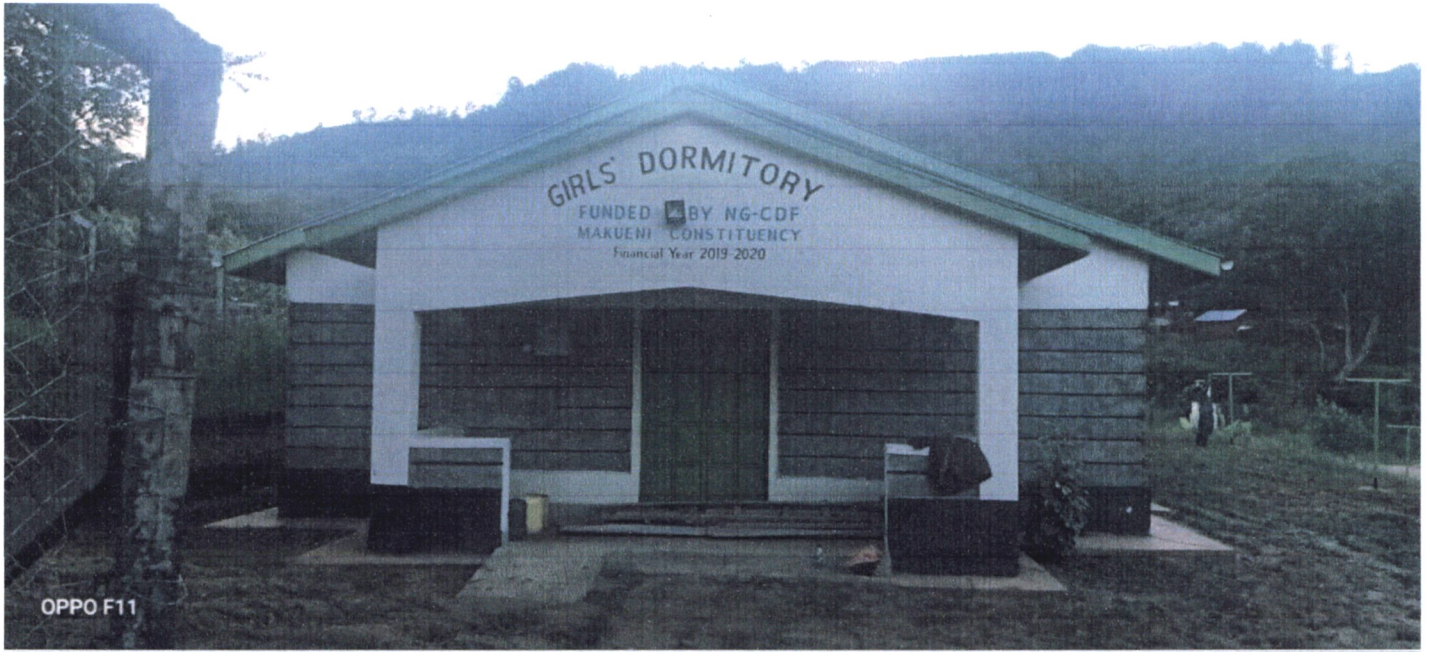
<b>Expenditure</b>	<b>Actual performance</b>
Compensation of Employees	3,056,150
Use of goods and services	14,915,181
Transfers to Other Government Units	58,500,000
Other grants and transfers	44,779,886
Acquisition of Assets	5,016,531
Other Payments	-

**A PIE CHART SHOWING ACTUAL PERFORMANCE OF THE CONSTITUENCY**



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

I have sampled photos of some of the projects that were implemented during the financial year as shown below:



*Figure 1 KALIINI MIXED SECONDARY SCHOOL-CONSTRUCTION OF GIRLS DORMITORY*

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

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*Figure 2 MUAMBANI SECONDARY SCHOOL-CONSTRUCTION OF DINING HALL*

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

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**EMERGING ISSUES RELATED TO MAKUENI NG-CDF**

1. The rapidly increasing population in the constituency demanding for more expenditure on projects eg more classrooms
2. Declining sources of income for constituents leading to more needy students for bursary
3. Increasing emergency cases due to heavy rainfall and frequent wind storms
4. The rapid rate of inflation. This leads to more expenditure on projects than previously projected
5. Influx of the Covid-19 pandemic

**IMPLEMENTATION CHALLENGES**

- I. The Covid-19 virus which has paralyzed most of the development project implementation and particularly affected the degree of interaction of the NG-CDFC, staff and constituents.

In this regard the constituency is strictly adhering to the ministry of health directives of social distancing, hand washing and wearing of face masks at all times.

- II. Lack of knowledge on the part of PMCs on procurement procedures and guidelines. Makueni NG-CDF is conducting frequent PMC training in all the wards to enhance skills for the PMCs.
- III. Inadequate funds for emergency projects. Most emergency cases are left unfunded because the available funds are not sufficient to meet the increasing emergency cases due to heavy rainfall and frequent wind storms.

The constituency usually seeks support from other government and non-governmental entities to fund all or some of the emergency cases not factored by Makueni NG-CDF.

Sign.....

Titus K. Munuve

CHAIRMAN NG-CDF COMMITTEE

# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY

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

### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

#### Introduction

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

Makueni is a constituency whose latent for growth is promising. The constituency stands high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2022) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sought to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NG-CDF Makueni Constituency's 2018-2022 plan are to:  
In underscoring the above, the key development objectives of NGCDFC-Makueni Constituency's 2018-2022 plan included but not limited to;

#### Strategic Area One: Education

- Objective: Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.
- Initiative: Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.
- Initiative: Enhance and develop social programmes that support education within the constituency.

#### Strategic Area Two: Environment

- Objective: Improve access to clean water and a more sustainable and conserved environment in Makueni through natural resources conservation initiatives
- Initiative: Initiate and enhance conservation programs within the constituency
- Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

#### Strategic Area Three: Security

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Makueni residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions  Number of bursary beneficiaries at all levels	Number of classrooms increased from 510 to 530  Number of laboratories increased from 5 to 7  Number of dormitories increased from 7 to 10  Number of administration blocks increased from 12 to 14
Environment	Conserved environment through natural resources conservation initiatives	Environment conservation  Equip schools and public facilities with sanitation	Number of sand dams  Number of sanitation facilities built in primary and secondary  Number of trees	Number of sand dams increased from 13 to 17  Number of sanitation facilities increased from 40 to 52

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI  
CONSTITUENCY**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	<p>Number of renovated chiefs' offices increased from 9 to 12</p> <p>Number of assistant chiefs' offices increased from 1 to 8</p> <p>Number of police lines increased from 2 to 3</p>
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 15 to 20

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

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

**1. SUSTAINABILITY STRATEGY AND PROFILE**

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

Model	Definition	Relevance to sustainable strategy
Vision	To be renowned Constituency in advocating for all round socio-economic Development and sustainability.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals.	This communicates what the office does to attain sustainable developments
Core Values	Accountability, Transparency, Integrity, Honesty, Equality, Equity	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

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

# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY

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

### 2. ENVIRONMENTAL PERFORMANCE

#### Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Makueni NG-CDF initiatives.

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

#### Our Environmental Policy

In this policy statement Makueni NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our NG-CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

#### Our Environmental Action Plan

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> <li>• Promote environmental awareness by sensitizing the Makueni NG-CDFC, NG- CDFC staff and PMCs on good conservation practices</li> <li>• To encourage, through regular communication to Makueni NG-CDFC, staff, and other stakeholders changes in individual behavior to reduce usage</li> </ul>
Conservation of Energy and Resources	<ul style="list-style-type: none"> <li>• To maximize use of available technologies to remove the need to use paper</li> <li>• To encourage our clients to engage with us using electronic means where possible</li> <li>• To maximize on rain water harvesting</li> <li>• To make energy efficiency a key factor in the selection of any new energy devise being purchased</li> <li>• To invest in available energy saving technologies and devices within our existing premises</li> </ul>
Environmental Protection and Conservation	<ul style="list-style-type: none"> <li>• To promote use of volt guards to control power surges</li> <li>• We have constructed culverts and gabions to prevent soil erosion</li> <li>• To encourage tree planting in the constituency to improve the forest cover.</li> <li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li> </ul>
Pollution Control and Waste Management	<ul style="list-style-type: none"> <li>• To ensure that all paper waste is recycled</li> <li>• To ensure segregation of waste</li> <li>• To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li> </ul>

**3. EMPLOYEES WELFARE**

**TERMS AND CONDITIONS OF SERVICE**

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

**Categories of Employment**

Makueni NG-CDFC offers only two categories of employment, which are contract employees, who are employed for 3 years on renewable contracts. Such employees are eligible for employee benefits in line with the statutory requirements.

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

**Recruitment Procedure**

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

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job

# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY

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

- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

### Appointment of a selection and Interview subcommittee

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

### Interviews

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

### Offer of Appointment

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

### Letters of Appointment

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

### Orientation and Induction of employees

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

### Promotions

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

### HEALTH, SAFETY AND WELL BEING

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

#### Guidelines to General Safety

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

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

#### Emergency Preparedness

# **NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

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

### **Fire precautions**

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

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

Provision of protective equipment and clothing

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

### **Reporting of an Accident**

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

### **Guidance and Counselling**

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

### **Health Care Services**

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

### **HIV/AIDS**

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

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

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

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI  
CONSTITUENCY**

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

shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

**Drug and Substance Abuse**

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

**Persons Living with Disability**

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

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

**Sexual harassment and other Forms of Harassment**

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

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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

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

**Reporting Harassment Cases**

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

**4. MARKET PLACE PRACTICES**

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

# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2020

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

*a) Responsible competition practice*

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

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

*b) Responsible Supply chain and supplier relations*

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

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

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

*d) Product stewardship*

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

## 5. COMMUNITY ENGAGEMENTS

### Public Participation in Project Identification and Implementation and Monitoring

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

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

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

# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MAKUENI CONSTITUENCY

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

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

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

In summary stakeholders participation is important since:

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

### Public Awareness

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

### Public Awareness and Sensitisation Exercise Provide

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

### Covid-19 Mitigation Measures

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

- Through Kenya Pipeline Corporation distributed sanitizers and masks to the community free of charge.

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

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- The office purchased hand wash basins that were distributed to the Government offices within the constituency
- Printing of brochures disseminating information regarding Corona Virus protection measures

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)  
MAKUENI CONSTITUENCY**

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

**V. 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-Makueni 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-Makueni 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 Makueni NG-CDF financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Makueni 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.

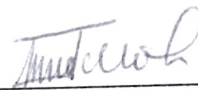
The Accounting Officer in charge of the NGCDF-Makueni Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-Makueni Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> June, 2020.



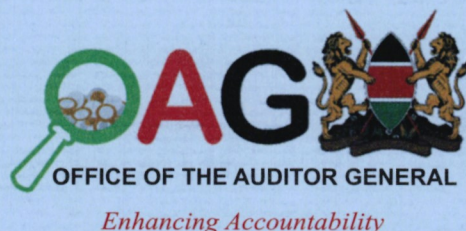
Fund Account Manager  
Name: *Daniel Maluki*



Sub-County Accountant  
Name: *Julius Muchohi*  
ICPAK Member Number: *7897*

# REPUBLIC OF KENYA

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Anniversary Towers  
Monrovia Street  
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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAKUENI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Makueni Constituency set out on pages 24 to 61, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Makueni 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 the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **Lack of Ownership Documents for a Motor Vehicle**

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.5,016,531 which as disclosed at Note 8 to the financial statements, includes an amount of Kshs.4,842,600 relating to purchase of vehicles. Additional information indicated that the Fund purchased a Ford Ranger Double Cabin vehicle. However, the logbook and the motor vehicle inspection report were not provided for audit.

In the circumstances, the ownership and the mechanical soundness of the vehicle could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent the National Government Constituencies

Development Fund - Makueni Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects a receipts budget and actual receipts on comparable basis of Kshs.206,903,430 and Kshs.137,535,706 respectively, resulting to an underfunding of Kshs.69,367,724 or 33% of the approved budget. Further, out of the total receipts of Kshs.137,535,706, only Kshs.126,267,748 was utilized during the year resulting into an under-absorption of Kshs.11,267,958 or 8%.

Underfunding and failure to utilize the available receipts affected the planned activities and projects of the Fund which may have impacted negatively on service delivery to the residents of Makueni.

## **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. Delayed Implementation of Projects**

Review of the project implementation documents and audit inspection revealed that, the Fund had allocated Kshs.80,717,102 for implementation of one-hundred and four (104) projects out of which twenty-three (23) projects with a combined budget of Kshs.19,273,677 were on-going while forty-nine (49) projects with a combined allocation of Kshs.41,977,426 had not commenced. In addition, nine (9) projects with a combined budget of Kshs.7,955,602 planned for implementation in the 2018/2019 financial year had not been commenced. No satisfactory explanation was provided for the delayed implementation of projects or measures in place to remedy the situation.

In view of the foregoing, it was not possible to confirm if and when value for money would be realized from the funds allocated to projects that were not implemented during the year under audit.

## 2. Use of an Unapproved Procurement Method

Review of procurement documents and projects' records revealed that six (6) projects with a combined cost of Kshs.9,502,400 were implemented by way of hired casual workers and use of construction materials acquired by the respective Project Management Committees. However, prior approval of the accounting officer to use the method as required under Section 109(3)(a) of the Public Procurement and Asset Disposal Act, 2005 was not provided. The details of the projects are as outlined below:

Project Location	Project Details	Amount (Kshs.)
Kambi Mawe Secondary School	Construction of dormitory	1,500,000
Itaa Primary School	Completion of dormitory (plastering, flooring and painting)	1,000,000
Manzani Primary School	Renovation of 4 classrooms (roofing, plastering, flooring and painting)	800,000
Kiuuku Secondary School	Construction of 2 classrooms to completion	1,200,000
Muambani Secondary School	Completion of dining hall (plastering, flooring painting and fittings)	1,100,000
AIC Mandoi Day and Boarding Primary School	Construction of dormitory	3,902,400
<b>Total</b>		<b>9,502,400</b>

In the circumstances, the Fund Management was in breach of the Law.

## 3. Poor Workmanship and Other Anomalies in Implementation of Projects

Audit inspection of projects carried out between 21 and 22 January, 2021 revealed some anomalies in the implementation of six (6) projects with a combined cost of Kshs.4,600,000 as detailed out in the table below:

	Project Location	Project Details	Amount (Kshs.)	Observations
1	Muambani Secondary School	Completion of dining hall (plastering, flooring, painting and fittings).	1,100,000	Contractor had been fully paid. However, the building had not been painted; doors to the toilet, bathroom, store and office have not been fixed.
2	Kambi Mawe Secondary	Completion of Science Laboratory (roofing,	1,000,000	Main door to the laboratory was not fixed. Gas chamber and piping not done, water piping and drainage to the sinks had not been done. Poor

	<b>Project Location</b>	<b>Project Details</b>	<b>Amount (Kshs.)</b>	<b>Observations</b>
		plastering, flooring and painting).		workmanship was observed on fittings. These notwithstanding, the contractor was fully paid.
3	Mwani Primary School	Renovation of 4 Classrooms (roofing, plastering, flooring and painting).	800,000	Floor had not been done despite the contractor having been fully paid.
4	Kiuuku Secondary School	Construction of 2 classrooms to completion.	1,200,000	PMC constructed a science laboratory instead of the two class rooms without reallocation approval from the NG-CDF Board and CDF Committee.
5	Kathonzweini Divisional Police Headquarter in Makueni	Construction of Male Cell, Female Cell, Armory and Offices (roofing, plastering and fittings).	500,000	Floors were poorly done and the fitted doors were not standard for armory and were also of poor quality. Further, the project was completed but had not been put to use.
	<b>Total</b>		<b>4,600,000</b>	

In view of the foregoing, it was not possible to confirm the regularity of the implementation of the projects and whether value for money was realized from the expenditure of Kshs.4,600,000.

#### **4. Failure to Report Emergency Projects Expenditure**

The statement of receipts and payments reflects expenditure of Kshs.44,779,886 under other grants and transfers which as disclosed at Note 7 to the financial statements reflects expenditure of Kshs.4,850,000 incurred on emergency projects. However, relevant supporting documents were not provided for audit to confirm that the emergencies were reported to the National Government Constituencies Development Fund Board within thirty (30) days as stipulated under Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the Fund Management was in breach of the Law.

#### **5. Construction of Classroom at ABC Kalumbi Secondary School**

During the year under review, Kshs.1,000,000 was disbursed for the construction of one classroom to completion at ABC Kalumbi Secondary School. The contract was awarded at a contract sum of Kshs.945,500. However, the Project Management Committee in its meeting held on 27 August, 2020 resolved that the Committee was satisfied with the work done up to walling level. The contractor was paid the full contract sum for partial work done under unclear circumstances since no variations were made to the bill of quantities.

In the circumstances, it was not possible to ascertain the validity and value for money from the expenditure of Kshs.945,500 incurred on the project.

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 going concern basis of accounting unless Management is aware of intention to either terminate the Fund or cease operations.

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

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

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

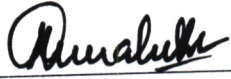
**17 December, 2021**

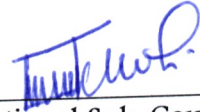
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)**  
**MAKUENI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Ksh	Kshs
<b>RECEIPTS</b>			
Transfers from NG-CDF board-AIEs' Received	1	127,540,876	104,284,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>127,540,876</b>	<b>104,284,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,056,150	2,512,274
Use of goods and services	5	14,915,181	9,506,853
Transfers to Other Government Units	6	58,500,000	50,253,222
Other grants and transfers	7	44,779,886	41,860,209
Acquisition of Assets	8	5,016,531	1,491,652
Other Payments	9	-	2,000,000
<b>TOTAL PAYMENTS</b>		<b>126,267,748</b>	<b>107,624,210</b>
<b>SURPLUS/DEFICIT</b>		<b>1,273,128</b>	<b>(3,339,727)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Makueni Constituency financial statements were approved on 30<sup>th</sup> June, 2020 and signed by:

  
 Fund Account Manager  
 Name: Daniel Maluki

  
 National Sub-County Accountant  
 Name: Julius Muchohi  
 ICPAK Member Number: 7897

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

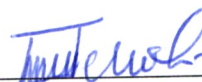
**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	11,267,958	9,994,831
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>11,267,958</b>	<b>9,994,831</b>
Current Receivables-Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>11,267,958</b>	<b>9,994,831</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL ASSETS</b>		<b>11,267,958</b>	<b>9,994,831</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	9,994,831	11,916,158
Surplus/Deficit for the year		1,273,128	(3,339,727)
Prior year adjustments	14	-	1,418,400
<b>NET FINANCIAL POSITION</b>		<b>11,267,958</b>	<b>9,994,831</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Makueni Constituency financial statements were approved on 30<sup>th</sup> June, 2020 and signed by:



Fund Account Manager  
Name: *Daniel Maluki*



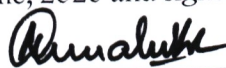
National Sub-County Accountant  
Name: *Julius Muchohi*  
ICPAK Member Number: *7897*

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

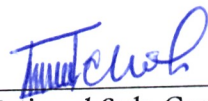
**IX. STATEMENT OF CASHFLOW**

		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	127,540,876	104,284,483
Other Receipts	3	-	-
		<b>127,540,876</b>	<b>104,284,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,056,150	2,512,274
Use of goods and services	5	14,915,181	9,506,853
Transfers to Other Government Units	6	58,500,000	50,253,222
Other grants and transfers	7	44,779,886	41,860,209
Other Payments	9	-	2,000,000
		<b>121,251,217</b>	<b>106,132,558</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	1,418,400
		-	1,418,400
<b>Net Adjustments</b>			
<b>Net cash flow from operating activities</b>		<b>6,289,659</b>	<b>(429,675)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(5,016,531)	(1,491,652)
<b>Net cash flows from Investing Activities</b>		<b>(5,016,531)</b>	<b>(1,491,652)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>1,273,128</b>	<b>(1,921,327)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>9,994,831</b>	<b>11,916,158</b>
<b>Cash and cash equivalent at END of the year</b>		<b>11,267,958</b>	<b>9,994,831</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Makueni Constituency financial statements were approved on 30<sup>th</sup> June, 2020 and signed by:



Fund Account Manager  
 Name: Daniel Maluki



National Sub-County Accountant  
 Name: Julius Muchohi  
 ICPAK Member Number: 7897


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

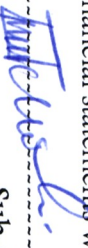

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	69,535,706	206,903,430	137,535,706	69,367,724	66.5%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>69,535,706</b>	<b>206,903,430</b>	<b>137,535,706</b>	<b>69,367,724</b>	<b>66.5%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,905,995	843,312	3,749,307	3,056,150	693,157	81.5%
Use of goods and services	9,457,100	5,458,081	14,915,181	14,915,181	-	100.0%
Transfers to Other Government Units	71,100,000	26,078,575	97,178,575	58,500,000	38,678,575	60.2%
Other grants and transfers	53,904,629	27,461,711	81,366,340	44,779,886	36,586,454	55.0%
Acquisition of Assets	-	5,017,000	5,017,000	5,016,531	469	100.0%
Other Payments	-	4,677,027	4,677,027	-	4,677,027	0.0%
<b>TOTAL</b>	<b>137,367,724</b>	<b>69,535,706</b>	<b>206,903,430</b>	<b>126,267,748</b>	<b>80,635,682</b>	<b>61.0%</b>

**(a) Commentary on underutilization**

- i. *Compensation of employees: The entity engaged fewer employees than it had projected*
  - ii. *Transfer to other government units: Due to piece meal disbursement of funds from the board*
  - iii. *Other grants and transfers: Due to piece meal disbursement of funds from the board*
- (Changes between the original and final budget are as a result of reallocations within the budget)*

The NGCDF-Makueni Constituency financial statements were approved on June 30, 2020 and signed by:  
  
Fund Account Manager  
Name: Daniel Maluki

  
Sub-County Accountant  
Name: Julius Muchohi  
ICPAK Member Number: 

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

**XI. 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
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,905,995	843,312	3,749,307	3,056,150	
1.2 Committee allowances	1,800,000	339,167	2,139,167	2,984,000	
1.3 Use of goods and services	3,536,069	1,727,539	5,263,608	4,246,014	
<b>Subtotal</b>	<b>8,242,064</b>	<b>2,910,018</b>	<b>11,152,082</b>	<b>10,286,164</b>	
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,900,000	884,000	2,784,000	3,590,300	
2.2 Committee allowances	1,500,000	1,200,000	2,700,000	1,412,400	
2.3 Use of goods and services	721,032	1,307,375	2,028,407	2,682,467	
<b>Subtotal</b>	<b>4,121,032</b>	<b>3,391,375</b>	<b>7,512,407</b>	<b>7,685,167</b>	
<b>3.0 Emergency</b>					
<b>3.1 Primary &amp; Sec Schools &amp; Security</b>					
Maumba Primary School	-	200,000	-	200,000	
Manzani Primary School	-	200,000	-	200,000	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MAWENI CONSTITUENCY  
Reports and Financial Statements  
for the year ended June 30, 2020**

Matiliku Sub-County Education Office	-	-	-	200,000	
Kwa Kathoka Police Post	-	-	-	100,000	
Kyamusoi Day \$Boarding Primary School	-	200,000	-	200,000	
Matooni Primary School	-	200,000	-	200,000	
Kanthuni Chiefs Office	-	-	-	200,000	
Mwani Primary School	-	200,000	-	200,000	
Kikumini Assistant Chief Admn Office	-	-	-	200,000	
Chiefs Office Muvau Project	-	-	-	150,000	
Nziu Primary School	-	150,000	-	150,000	
St. Stephen Kanyonga Secondary School	-	-	-	200,000	
Mutyambua Acc Project	-	-	-	150,000	
Kiatine Primary School	-	300,000	-	300,000	
Kambi Mawe Mixed D&B Pri Sch	-	300,000	-	300,000	
Kitumbai Pri Sch	-	200,000	-	200,000	
Ivinganzia Pri Sch	-	300,000	-	300,000	
Ngutwa Pri Sch	-	200,000	-	200,000	
Mutini Primary Sch	-	300,000	-	300,000	
Sia Pri Sch	-	107,959	-	250,000	
Kathamboni Sec Sch	-	-	-	250,000	

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

Kasambani Primary School	-	-	-	-	200,000	
Makueni Women Prison	-	-	-	-	200,000	
<b>Subtotal</b>	<b>7,198,241</b>	<b>2,857,959</b>	<b>10,056,200</b>	<b>4,850,000</b>		<b>5,206,200</b>
<b>4.0 Bursary and Social Security</b>						
4.2 Secondary Schools	24,141,931	13,406,808	37,548,739	21,425,901	16,122,838	
4.3 Tertiary & special Institutions	10,200,000	7,071,715	17,271,715	11,503,105	5,768,610	
<b>Subtotal</b>	<b>34,341,931</b>	<b>20,478,523</b>	<b>54,820,454</b>	<b>32,929,006</b>		<b>21,891,448</b>
5.0 Sports	2,747,354	1,480,025	4,227,379	1,316,000	2,911,379	
<b>Subtotal</b>	<b>2,747,354</b>	<b>1,480,025</b>	<b>4,227,379</b>	<b>1,316,000</b>		<b>2,911,379</b>
<b>6.0 Environment</b>						
Kwa Kioko Sand Dam	636,839	-	636,839	636,839	-	
Kwa Mwangela Gabion	636,839	-	636,839	-	636,839	
Kwa Ndolo Sand dam-Matithini	636,839	-	636,839	-	636,839	
Kwa Ngumu sand dam	200,000	-	200,000	200,000	-	
Kwakisini sand dam	256,839	-	256,839	256,839	-	
Ulawe sand dam	380,000	-	380,000	380,000	-	
Kwa Voki Sand dam		545,204	545,204	545,204	-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MAKUENI CONSTITUENCY**  
**Reports and Financial Statements**  
**for the year ended June 30, 2020**

Subtotal	2,747,354	545,204	3,292,558	2,018,881	1,273,677
<b>7.0 Primary Schools Projects</b>					
AIC Mandoi Day And Boarding Primary School	-	800,000	800,000	800,000	-
Athiani Primary School	-	400,000	400,000	400,000	-
Iiani Primary School	-	500,000	500,000	500,000	-
Ikangavya Primary School	500,000	-	500,000	500,000	-
Isambani Primary School	500,000	-	500,000	-	500,000
Itaa Primary for the Mentally Handcapped	-	1,000,000	1,000,000	1,000,000	-
Itaa Primary School	600,000	-	600,000	-	600,000
Itandi Primary School	800,000	-	800,000	800,000	-
Kalamba Primary School	800,000	-	800,000	-	800,000
Kambi Mawe Primary School	600,000	-	600,000	600,000	-
Kannuithi Primary School	-	100,000	100,000	-	-
Kantlithu Primary School	500,000	-	500,000	-	500,000
Kanthuni Primary school(resubmitted)	1,000,000	1,000,000	1,000,000	-	-
Kanzokeani Primary School	-	300,000	300,000	300,000	-
Ikangavya Primary School	-	-	-	-	500,000
Kasambani Primary School	700,000	-	700,000	700,000	-
Kateiko Primary School	500,000	-	500,000	-	500,000

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

Kathamboni Primary School	500,000	-	500,000	500,000	-
Katheka Primary School	900,000	-	900,000	-	900,000
Katithi Primary	1,000,000	-	1,000,000	1,000,000	-
Kiathine Primary School	800,000	-	800,000	-	800,000
Kilisa Primary School	600,000	-	600,000	600,000	-
Kingutheni Primary School	-	400,000	400,000	400,000	-
Kithaayoni Primary School	-	500,000	500,000	500,000	-
Kithatha Primary School	-	400,000	400,000	400,000	-
Kitheini Primary School	1,000,000	-	1,000,000	-	1,000,000
Kitikyumu Primary School	800,000	-	800,000	800,000	-
Kitonyoni Primary School	500,000	-	500,000	500,000	-
Kitumbai Primary School	-	100,000	100,000	-	-
Kiuani Primary School	500,000	-	500,000	500,000	-
Kwa Arun Primary School	500,000	-	500,000	-	500,000
Kwa Mbata Primary School	700,000	-	700,000	700,000	-
Kwa Nzula Primary School	1,000,000	-	1,000,000	-	1,000,000
Kwa Waema Primary School	-	700,000	700,000	700,000	-
Kwakalui Primary School	-	400,000	400,000	400,000	-
Kwakukui Primary School	500,000	-	500,000	500,000	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MAKUENI CONSTITUENCY**  
**Reports and Financial Statements**  
**for the year ended June 30, 2020**

KwaMbiti Pri Sch	-	700,000	700,000	700,000	700,000	-
Kyaka Primary School	600,000	-	600,000	600,000	600,000	-
Kyangwasi Primary School	500,000	-	500,000	500,000	-	500,000
Kyase Primary School	600,000	-	600,000	600,000	-	600,000
Maau-eli Primary School	500,000	-	500,000	500,000	500,000	-
Makutano Primary School	500,000	-	500,000	500,000	500,000	-
Malooi Primary School	-	500,000	500,000	500,000	500,000	-
Mannu Primary School	500,000	-	500,000	500,000	-	500,000
AIC Mandoi Primary School	1,000,000	-	1,000,000	1,000,000	1,000,000	-
Manzani Primary School	800,000	-	800,000	800,000	800,000	-
Matiliku Primary School	1,000,000	-	1,000,000	1,000,000	1,000,000	-
Matulani Primary School	600,000	-	600,000	600,000	600,000	-
Maumba Primary School	800,000	-	800,000	800,000	-	800,000
Maviaume Primary School	-	600,000	600,000	600,000	600,000	-
Mavindini Primary School	800,000	-	800,000	800,000	-	800,000
Mayuu Primary School	-	500,000	500,000	500,000	500,000	-
Mbusyani Primary School	800,000	-	800,000	800,000	800,000	-
Mbutiani Primary School	500,000	-	500,000	500,000	500,000	-
Mikauni Primary School	500,000	-	500,000	500,000	-	500,000

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

Mikisi Primary School	600,000	-	600,000	600,000	-	-
Mikisi Primary School	-	100,000	100,000	-	-	-
Mukameni Primary School	-	400,000	400,000	400,000	-	-
Mulangoni Primary School	500,000	-	500,000	500,000	-	-
Munathi Primary School	700,000	-	700,000	-	700,000	-
Mutini Primary School	1,000,000	-	1,000,000	1,000,000	-	-
AIC Mutulani Primary School	700,000	-	700,000	700,000	-	-
Mwani Primary School	900,000	-	900,000	900,000	-	-
Mwania Primary School	800,000	-	800,000	800,000	-	-
Mwisa Primary School	500,000	-	500,000	500,000	-	-
Ndovea Primary School	-	400,000	400,000	400,000	-	-
Ngomeni Primary School	500,000	-	500,000	-	500,000	-
Ngunu Primary School	500,000	-	500,000	500,000	-	-
Ngutwa Primary School	700,000	-	700,000	-	700,000	-
Nthangu Primary School	800,000	-	800,000	-	800,000	-
Nziu Primary School	500,000	-	500,000	-	500,000	-
Nzueni Primary School	600,000	-	600,000	-	600,000	-
St.Johns Malivani Primary School	500,000	-	500,000	500,000	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MAKUENI CONSTITUENCY**  
**Reports and Financial Statements**  
**for the year ended June 30, 2020**

St.Josephs Itandi Primary School	-	-	-	-	-	800,000
St.Josephs Kitumbai Primary School	-	-	1,000,000	1,000,000	-	-
Syatu Primary school (resubmitted)	-	678,575	678,575	-	-	678,575
Syethe Pri school	-	600,000	600,000	600,000	-	-
Ukokolani Primary School	-	400,000	400,000	400,000	-	-
Ungatani Primary School	-	100,000	100,000	-	-	100,000
Unoa Primary School	1,000,000	-	1,000,000	-	-	1,000,000
Utithini Primary School	800,000	-	800,000	800,000	-	-
Waimu Primary School	-	400,000	400,000	400,000	-	-
Wee Primary School	400,000	-	400,000	-	-	400,000
Wee Primary school	-	200,000	200,000	200,000	-	-
Yikitise Primary School	1,000,000	-	1,000,000	-	-	1,000,000
Yiuna Primary School	-	500,000	500,000	500,000	-	-
Yunbani Primary School	500,000	-	500,000	500,000	-	-
<b>Subtotals</b>	<b>39,300,000</b>	<b>12,678,575</b>	<b>51,978,575</b>	<b>32,900,000</b>	<b>19,078,575</b>	
ABC Kalumbi Secondary School	1,000,000	-	1,000,000	1,000,000	-	-
Aic Mathyo Secondary School	-	1,000,000	1,000,000	1,000,000	-	-
AIC Mavindini Girls Secondary School	1,000,000	-	1,000,000	-	-	1,000,000
AIC Muthyo Secondary School	800,000	-	800,000	-	-	800,000

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

Iiani Secondary School	500,000	-	500,000	-	500,000	-	500,000
Kaasya Sec Sch	-	500,000	500,000	-	1,000,000	-	500,000
Kaliini Mixed Day & Boarding Secondary School	1,000,000	-	1,000,000	-	1,000,000	-	-
Kanbi Maawe Boys High School	1,000,000	-	1,000,000	-	500,000	-	-
Katangini Secondary School	-	500,000	500,000	-	500,000	-	-
Kathamboni Secondary School	-	500,000	500,000	-	500,000	-	-
Kathonzweni Girls Sec Sch	-	500,000	500,000	-	500,000	-	-
Katithi Secondary School	1,000,000	-	1,000,000	-	1,000,000	-	-
Kawala Secondary School	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Kilili Secondary School	1,000,000	-	1,000,000	-	500,000	-	1,000,000
Kithoni Secondary School	-	500,000	500,000	-	-	-	-
Kithoni Secondary School	1,600,000	-	1,600,000	-	-	-	1,600,000
Kithumba Secondary School	1,000,000	-	1,000,000	-	-	-	1,000,000
Kitise Secondary School	1,000,000	-	1,000,000	-	-	-	1,000,000
Kitise Secondary School	-	1,200,000	1,200,000	-	-	-	-
Kiuku Secondary School	1,200,000	-	1,200,000	-	-	-	-
KMTC Makueni(A resubmission of Wote Social hall FY2015-16)	-	2,000,000	2,000,000	-	-	-	2,000,000
Kwakavisi Mixed Secondary School	500,000	-	500,000	-	500,000	-	-
Kyangwasi Secondary School	-	300,000	300,000	-	300,000	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MAKUENI CONSTITUENCY**  
**Reports and Financial Statements**  
**for the year ended June 30, 2020**

Kyenundu Secondary School	1,000,000	-	1,000,000	1,000,000	-	1,000,000
Kyumbuni Secondary School	700,000	-	700,000	700,000	-	-
Kyunyu Secondary School	800,000	-	800,000	-	800,000	-
Mandoi Secondary School	2,000,000	-	2,000,000	500,000	1,500,000	-
Manooni Secondary School	1,700,000	-	1,700,000	1,700,000	-	-
Matha Secondary School	-	1,000,000	1,000,000	1,000,000	-	-
Maumba Secondary School	-	700,000	700,000	700,000	-	-
Mbeletu Secondary School	1,200,000	-	1,200,000	-	1,200,000	-
Mbuvo Secondary School	700,000	-	700,000	-	700,000	-
Muarabani Secondary School	1,100,000	-	1,100,000	1,100,000	-	-
Mukameni Secondary School	1,000,000	-	1,000,000	500,000	500,000	-
Munathi Secondary School	700,000	-	700,000	-	700,000	-
Musiini Secondary School	1,000,000	-	1,000,000	-	1,000,000	-
Muthwani Secondary School	800,000	-	800,000	-	800,000	-
Mwani Boys sec sch	-	900,000	900,000	900,000	-	-
Mwani Girls High School	-	1,000,000	1,000,000	1,000,000	-	-
Ngoto Boys Secondary School	-	1,000,000	1,000,000	1,000,000	-	-
Serena Williams Matooni Secondary School	-	900,000	900,000	900,000	-	-
St Joseph Kitumbai Secondary School	1,000,000	-	1,000,000	-	1,000,000	-

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

St Jude Girls Secondary School	500,000	-	500,000	500,000	-	
St Paul Muthwani sec sch	-	400,000	400,000	400,000	-	
St Theresa Secondary School Muuani	1,500,000	-	1,500,000	1,500,000	-	
St,Josephs Ikaasu Secondary School	-	500,000	500,000	500,000	-	
St.Marys Ndovea Secondary School	1,000,000	-	1,000,000	1,500,000	-	1,000,000
St.Peter Clavers Secondary School Kithuki	1,500,000	-	1,500,000	1,500,000	-	
<b>Subtotals</b>	<b>31,800,000</b>	<b>13,400,000</b>	<b>45,200,000</b>	<b>25,600,000</b>	<b>19,600,000</b>	
<b>10.0 Security Projects</b>						
Assistant Chief's Office Ivinganzia	603,748	-	603,748	-	603,748	
Assistant Chief's Office Thavu	500,000	-	500,000	-	500,000	
Assistant County Commissioner's Office Mavindini	566,000	-	566,000	566,000	-	
Kanunyolo Assistant Chiefs' Office	500,000	-	500,000	-	500,000	
Kathonzweni Divisional Police Head Quarters	1,500,000	-	1,500,000	-	1,500,000	
Kiangini Chiefs Office	700,000	-	700,000	-	700,000	
Kyenunudu Chiefs Office	1,000,000	-	1,000,000	-	1,000,000	
Makueni Police Station	1,000,000	-	1,000,000	1,000,000	-	
Nziu Police Post	500,000	-	500,000	-	500,000	
Kathonzweni Divisional Police H/Q	-	500,000	500,000	500,000	-	
Makueni Police Station	-	500,000	500,000	500,000	-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MAKUENI CONSTITUENCY  
Reports and Financial Statements  
for the year ended June 30, 2020**

Mumbuni Ap Line	-	300,000	300,000	300,000	-	-
Kanzokea chiefs office	-	200,000	200,000	200,000	-	-
Mungyani Chiefs Office	-	600,000	600,000	600,000	-	-
<b>Subtotals</b>	<b>6,869,748</b>	<b>2,100,000</b>	<b>8,969,748</b>	<b>3,666,000</b>	<b>5,303,748</b>	
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-	5,000,000	5,000,000	4,842,600	157,400	
11.2 Construction of CDF office	-		-		-	
11.3 Purchase of furniture and equipment	-	17,000	17,000	173,931	(156,931)	
<b>Subtotal</b>	<b>-</b>	<b>5,017,000</b>	<b>5,017,000</b>	<b>5,016,531</b>	<b>469</b>	
<b>12.0 Others</b>						
12.2 Innovation Hub	-	4,677,027	4,677,027	-	4,677,027	
<b>Subtotal</b>	<b>-</b>	<b>4,677,027</b>	<b>4,677,027</b>		<b>4,677,027</b>	
<b>Grand Total</b>	<b>137,367,724</b>	<b>69,535,706</b>	<b>206,903,430</b>	<b>126,267,748</b>	<b>80,635,682</b>	

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

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**XII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the NGC-DF Makueni 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 30<sup>th</sup> 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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI 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.

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

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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 1<sup>st</sup> July 2019 to 30<sup>th</sup> 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 30<sup>th</sup> 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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>			
<b>Description</b>	<b>AIE NO</b>	<b>2019 - 2020 Kshs</b>	<b>2018 - 2019 Kshs</b>
	B041052	54,540,876	
Normal Allocation	B041118	4,000,000	
	B041315	18,000,000	
	B047734	5,000,000	
	B047964	8,000,000	
	B049365	15,000,000	
	B104389	18,000,000	
	B096810	5,000,000	
			49,784,483
	B005252		10,000,000
	B030271		6,000,000
	B006437		7,500,000
	B047027		20,000,000
	B030490		11,000,000
	B724468		
Conditional Grants		-	-
Receipt from other Constituency		-	-
<b>TOTAL</b>		<b>127,540,876</b>	<b>104,284,483</b>

**2. PROCEEDS FROM SALE OF ASSETS**

<b>Description</b>	<b>2019 - 2020 Kshs</b>	<b>2018 - 2019 Kshs</b>
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	-	-
<b>TOTAL</b>	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Interest Received		-	-
Rents		-	-
Sale of Tender Documents		-	-
Other Receipts Not Classified Elsewhere		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Basic wages of temporary employees		2,373,127	2,147,473
Basic wages of casual labour		-	-
<b>Personal allowances paid as part of salary</b>			
House allowance		-	-
Transport allowance		-	-
Leave allowance		-	-
Other personnel payments		3,750	-
Employer contribution to NSSF		16,400	11,800
Gratuity-contractual employees		662,873	353,001
<b>TOTAL</b>		<b>3,056,150</b>	<b>2,512,274</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	-	17,480
Water & sewerage charges	17,040	-
Office rent	-	-
Communication, supplies and services	9,450	9,450
Domestic travel and subsistence	40,800	-
Printing, advertising and information supplies & services	999,920	-
Rentals of produced assets	-	-
Training expenses	3,590,300	1,516,000
Hospitality supplies and services	-	-
Other committee expenses	1,412,400	1,073,900
Committee allowance	2,984,000	1,860,833
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	3,107,930	2,621,550
Fuel , oil & lubricants	2,500,000	1,700,000
Other operating expenses	-	-
Bank service commission and charges	135,272	108,120
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	376,520
Routine maintenance- other assets	118,069	223,000
<b>TOTAL</b>	<b>14,915,181</b>	<b>9,506,853</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools		32,900,000	23,675,963
Transfers to Secondary Schools		25,600,000	24,077,259
Transfers to Tertiary Institutions		-	2,500,000
Transfers to Health Institutions		-	-
<b>TOTAL</b>		<b>58,500,000</b>	<b>50,253,222</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary		21,425,901	17,047,785
Bursary - Tertiary		11,264,105	11,273,174
Bursary- Special Schools		239,000	155,000
Mocks & CAT		-	-
Water		-	-
Food Security		-	-
Electricity		-	-
Security		3,666,000	5,500,000
Roads and Bridges		-	-
Sports		1,316,000	2,137,000
Environment		2,018,880	2,297,250
Cultural Projects		-	-
Agriculture		-	-
Emergency Projects		4,850,000	3,450,000
<b>TOTAL</b>		<b>44,779,886</b>	<b>41,860,209</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	1,491,652
Refurbishment of Buildings	-	-
Purchase of Vehicles	4,842,600	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	81,931	-
Purchase of computers ,printers and other IT equipments	92,000	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	<b>5,016,531</b>	<b>1,491,652</b>

**9. OTHER PAYMENTS**

Strategic Plan	-	2,000,000
ICT Hubs	-	-
	-	-
<b>TOTAL</b>	<b>-</b>	<b>2,000,000</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*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>Cooperative Bank of Kenya Wote Branch</i>	<i>A/C no.01120539316700</i>	<b>11,267,958</b>	<b>9,994,831</b>

**10B: CASH IN HAND**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020  
*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>Total</i>				

**12A. RETENTION**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	-	-

**12B. GRATUITY DEPOSITS**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<i>Kshs</i>	<i>Kshs</i>
Name 1	-	-
Name 2	-	-
Name 3	-	-
<b>Total</b>	-	-

**13. BALANCES BROUGHT FORWARD**

	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs (1/7/2019)</b>	<b>Kshs (1/7/2018)</b>
Bank accounts	9,994,831	11,916,158
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>9,994,831</b>	<b>11,916,158</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances		-	-
Cash in hand		-	-
Accounts Payable		-	-
Receivables		-	-
Others		-	-
<b>TOTAL</b>		-	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others	-	-
	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	693,157	843,312
Use of goods and services	-	4,150,706
Amounts due to other Government entities (see attached list)	38,678,575	26,178,575
Amounts due to other grants and other transfers (see attached list)	36,586,454	37,157,671
Acquisition of assets	469	3,546,925
Others	4,677,027	1,418,400
	<b>80,635,682</b>	<b>69,535,706</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MAKUENI CONSTITUENCY**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	146,183	1,063,019
	146,183	1,063,019

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

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

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

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

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



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

**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	-	-	-	-
Buildings and structures	1,491,652	-	-	1,491,652
Transport equipment	3,502,650	4,842,600	-	8,345,250
Office equipment, furniture and fittings	780,000	173,931	-	953,931
ICT Equipment, Software and Other ICT Assets	-	92,000	-	92,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>5,774,302</b>	<b>5,108,531</b>	<b>-</b>	<b>10,882,833</b>

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

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

	PMC	Bank	Account number	Bank balance 2019/2020	Bank Balance 2018/2019
1.	Kwa Mbiti Primary School	Equity	670266658280	367	123
2.	Mwaani Girls Secondary School	Equity	670292921590	-	25
3.	Mwaani Girls Secondary School	Equity	670292921590	-	35
4.	Kwa Kavisi Secondary School	Equity	670294069920	-	56
5.	Kathamboni Primary School	KCB	1269500473	-	64
6.	Mbuthani Primary School	KCB	1269488163	-	67
7.	Mwania Primary School	Equity	670192898930	-	81
8.	Yumbani Primary School	KCB	1270504215	0	104
9.	St Peter Clavers Secondary School	KCB	1117473155	11	195
10.	St Peter Clavers Secondary School	KCB	1117473155	11	200
11.	Kithaayoni Primary School	Equity	670198720440	15	200
12.	Kyemundu Secondary School	KCB	1128551446	60	200
13.	Kyemundu Secondary School	KCB	1128551446	60	200
14.	Kaliini Mixed Day Secondary School	KCB	1182020542	64	217
15.	Kaliini Mixed Day Secondary School	KCB	1182020542	64	244
16.	Mwisa Primary School	Equity	670199811414	67	269
17.	Mbusyani Primary School	Equity	670199802961	77	274
18.	Mulangoni Primary School	Equity	670192920955	84	300
19.	Kiواني Primary School	Equity	670199802712	90	325
20.	St.Josephs Ikaasu Secondary School	Equity	670294041856	107	360
21.	Kitikyumu Primary School	Equity	670192961441	118	400

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

22.	Syethe Pri Sch	Equity	670292896547	124	496
23.	Kambi Mawe Mixed Day Primary School	Equity	670276263609	165	500
24.	Kasambani Primary School	Equity	670192900898	168	500
25.	Mukameni Boys Secondary School	KCB	1108809596	176	500
26.	Kilisa Primary School	Equity	670179499519	200	500
27.	Kwakukui Primary School	Equity	670279597193	200	500
28.	Aic Mutulani Primary School	Equity	670276630808	216	532
29.	Kyaka Primary School	KCB	1225968151	259	628
30.	Manooni Secondary School	KCB	1112720729	269	780
31.	Manooni Secondary School	KCB	1112720729	269	855
32.	Wee Primary School	KCB	11395400317	396	864
33.	Matiliku Primary School	KCB	1171368291	460	876
34.	Matiliku Primary School	KCB	1171368291	460	1,000
35.	Kitonyoni Primary School	Equity	670279590803	500	1,000
36.	Ngunu Primary School	Equity	670279577996	500	1,000
37.	Yiuma Primary School	Equity	670295282686	540	1,000
38.	St Johns Malivani Primary School	Equity	670276530917	560	1,050
39.	Kithatha Primary School	KCB	1169610161	619	1,053
40.	Ikangavya Primary School	Equity	670192887769	796	1,076
41.	Makutano Primary School	Equity	670299813566	858	1,315
42.	Mandoi Secondary School	Equity	670292881254	910	1,394
43.	Kiuuku Mixed Secondary School	Equity	670279590480	1,000	1,498
44.	Kiuuku Mixed Secondary School	Equity	670279590480	1,000	1,537
45.	St Josephs Itandi Primary School	KCB	1127544263	1,014	1,590

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

46.	St Theresa Secondary School Muuani	KCB	1139539310200	1,239	1,604
47.	St Theresa Secondary School Muuani	KCB	1139539310200	1,239	1,663
48.	Muambani Secondary School	Equity	67026220586	1,394	1,763
49.	Muambani Secondary School	Equity	67026220586	1,394	1,787
50.	Katithi Primary School	KCB	1171102038	1,901	1,980
51.	Katithi Primary School	KCB	1171102038	1,901	2,270
52.	Kwa Mbata Primary School	Equity	670199683278	2,006	2,701
53.	Abc Kalumbi Secondary School	KCB	1125402261	2,132	4,588
54.	Iiani Primary School	KCB	1139539676400	2,383	8,923
55.	Kambi Mawe Boys Secondary School	KCB	1137158751	2,586	9,000
56.	Kambi Mawe Boys Secondary School	KCB	1137158751	2,586	11,675
57.	Maauei Primary School	KCB	1139540023100	3,215	80,910
58.	Matha Secondary School	KCB	1198536411	3,304	98,269
59.	Matha Secondary School	KCB	1198536411	3,304	107,770
60.	Mikisi Primary School	KCB	1139540040100	3,362	702,139
61.	St.Jude Girls Secondary School	KCB	1139539811300	3,688	2287.5
62.	Kithoni Secondary School	KCB	1256533181	3,775	-
63.	Utithini Primary School	Equity	670299396488	3,968	-
64.	Matulani Primary School	Equity	670199709060	5,560	-
65.	Mwaani Primary School	Equity	670297828893	7,115	-
66.	Kitise Secondary School	Equity	670292886439	8,020	-
67.	Serena Williams Matooni Secondary School	KCB	1258246481	20,790	-
68.	Mutini Primary School	Equity	670192880603	23,236	-
69.	Mutini Primary School	Equity	670192880603	23,236	-
	<b>Total</b>			<b>146,183</b>	<b>1,063,019</b>

**NATI L GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) - MAKUENI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)
MKN/NGCDF/OA G/DAR/17-18(14)	The constituency has not kept proper sports register hence sports payments cannot be verified	That a proper register has been put in place for sports records	Daniel Maluki-Fund Account Manager	Resolved
	During the year under review, stale cheques amounting to 2,700,000 especially bursary cheques had not yet written back in the cash book hence the correct bank balance could not be ascertained	That the stale cheques have been reversed accordingly and correct balance in the bank established	Julius Muchohi-District accountant	Resolved

*Daniel Maluki*

Fund Account Manager  
 Name: Daniel Maluki

*Julius Muchohi*

Sub-County Accountant  
 Name: Julius Muchohi  
 ICPAK Member Number: 2899