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THE NATIONAL ASSEMBLY
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THE AUDITOR-GENERAL

ON

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

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

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

Revised Template 30th June 2019



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -LARI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

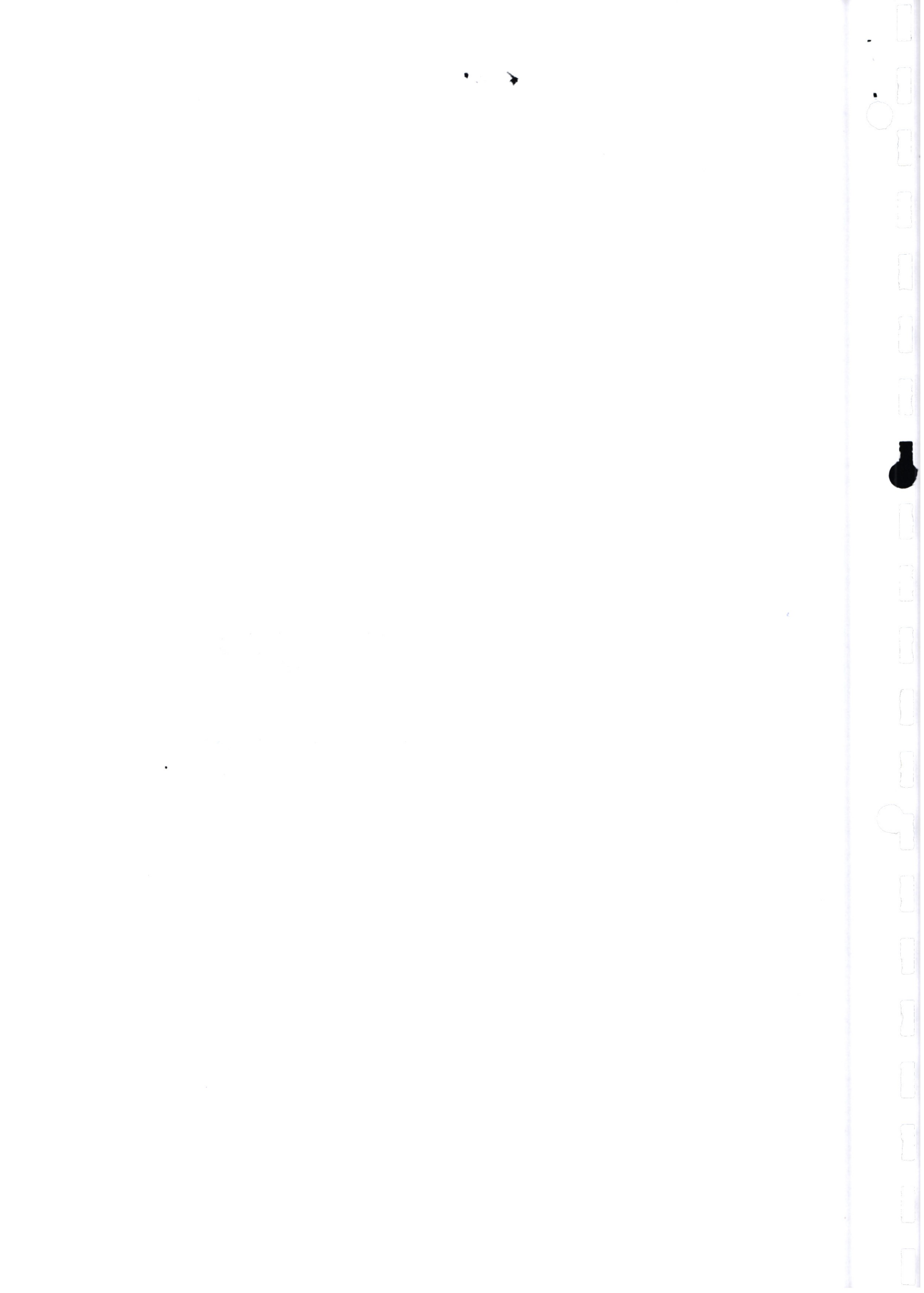
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

30 SEP 2020

RECEIVED

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



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

**Reports and Financial Statements
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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT
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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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Mission

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

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.

(a) Key Management

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

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

(b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	AYAAN MAHADHI
2.	Sub-County Accountant	NANCY MOGOI
3.	Chairman NGCDFC	PETER MUGO MWANGI
4.	Member NGCDFC	ALICE NJERI NDUNGU

(c) Fiduciary Oversight Arrangements

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

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(d) NGCDF LARI Constituency Headquarters

P.O. Box 71 - 00221
LARI DEPUTY COUNTY COMMISSIONER'S COMPOUND
MATATHIA.

NGCDF LARI Constituency Contacts

E-mail: laringcdf@gmail.com
Website: www.go.ke

(e) NGCDF LARI Constituency Bankers

1. EQUITY BANK LIMITED,
KIMENDE BRANCH,
AC. NO 1110295360924

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

Budget Performance.

The allocation for financial year 2019/2020 was KSHS 137,367,724 Out of this we received 50% from the NG-CDF BOARD.

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Normal Allocation	B041087	45,140,875.50
	B041105	4,000,000.00
	b041496	20,000,000.00
	B041415	9,900,000.00
	b047955	6,000,000.00
	b049353	14,000,000.00
	b104376	15,000,000.00
	b096595	9,000,000.00

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II. FORWARDED BY THE CHAIRMAN NGCDF COMMITTEE

Disbursement of funds from the NGCDF BOARD was delayed during this Financial year with only 50% received within the Financial year. However, despite the late disbursement of funds from the NGCDF-BOARD, fourteen projects had not started by 30th June 2020.

Implementation challenges

1. Delay in release of funds
2. Funds allocated not sufficient to implement projects
3. Proposals are forwarded to the NGCDFC at ward forums without realistic cost estimates from Public Works officer.

Sign:  _____

CHAIRMAN NGCDF COMMITTEE

**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.

Lari is a constituency whose latent for growth is promising. The constituency stands feet 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 (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort 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 NGCDF-LARI Constituency's 2018 - 2023 plan are to: In underscoring the above, the key development objectives of NGCDFC-Lari

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Introduction

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:

Water and Environment Objective:

Improve access to clean water and a more sustainable and conserved environment in Lari 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 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 Lari residents and use ICT to enhance service delivery and spurring development. Initiative: Enhancement of infrastructure and accessibility of ICT resources in 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:

Progress on attainment of Strategic development objectives

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

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Constituency Program	Objective	Outcome	Indicator	Performance
Education	Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	<ul style="list-style-type: none"> - Number of usable physical infrastructure built in primary, secondary, and tertiary institutions - - Number of bursary beneficiaries at all levels 	Number of classrooms increased from 320 to 416 Number of laboratories increased from 8 to 9 Number of dormitories increased from 5 to 10 Number of administration blocks increased 17 to 19
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 station	Number of renovated chiefs' offices increased from 2 to 6 Number of assistant chiefs' offices increased from 1 to 6
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives Drill	Buying of water tanks to for various schools Equip schools and public facilities with sanitation	Number of sanitation facilities built in primary and secondary and trees planted in various schools	Environment Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives Water tanks to provide clean water to schools Equip schools and public facilities with sanitation Number of water tanks bought from 0 to 8 tanks Increased Number of

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				sanitation facilities built in primary and secondary from 15 to 27 Number of trees From in primary and secondary schools increased from 0 trees to 20,000 trees
Sports	Empower and develop youth and special groups through sports	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youths groups benefitting from the sports programme increased from 15 to 45 teams
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip youths with computers and internet connectivity to enable them	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 4

IV CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.

NCDF – Lari 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 Lari 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.

SUSTAINABILITY STRATEGY AND PROFILE

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The Lari NG-CDF Committee endeavoured 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

ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of our 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 Lari 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;
- Provide training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- 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

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Our Environmental Action Plan Lari NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

Impact Area Approach Capacity Building

- Promote environmental awareness by sensitizing the Lari NG-CDFC, NGCDFC staff and PMCs on good conservation practices
- To encourage, through regular communication to Lari NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage Conservation of Energy and Resources
- To maximize use of available technologies to remove the need to use paper
- To encourage our clients to engage with us using electronic means where possible
- To maximize on rain water harvesting
- To make energy efficiency a key factor in the selection of any new energy device being purchased
- To invest in available energy saving technologies and devices within our existing premises

Environmental Protection and Conservation

- To promote use of volt guards to control power surges
- We have constructed culverts and gabions to prevent soil erosion
- To encourage tree planting in the constituency to improve the forest cover.
- To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires

Pollution Control and Waste Management

- To ensure that all paper waste is recycled
- To ensure segregation of waste
- To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

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

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

The Advertisement contains the following:

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

Appointment of a selection and Interview 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.

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Interviews

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

Emergency Preparedness

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

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

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.

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however, consultation with family members or support system may be sought when deemed necessary.
Health Care Services The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

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

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic.

An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

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

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

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

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

Persons Living with Disability

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

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

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

1. 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.

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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

MARKET PLACE PRACTICES NG-CDFC

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

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

- 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 Lari 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.

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.

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There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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

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

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

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

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

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

- 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

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITY:

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-LARI 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-LARI 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 (SAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-LARI 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.

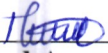
The Accounting Officer in charge of the NGCDF-LARI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-LARI Constituency financial statements were approved and signed by the Accounting Officer on 28TH AUGUST 2020.

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

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



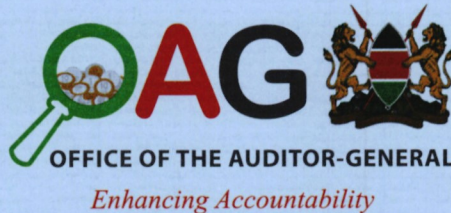
**Fund Account Manager
Name: Ayaan Mahadhi
ICPAK Member Number: 20483**



**Sub-County Accountant
Name: Nancy Mogoi**

REPUBLIC OF KENYA

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HEADQUARTERS
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P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Lari Constituency set out on pages 19 to 47, which comprise of the statement of financial assets as at 30 June, 2020 statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund – Lari 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 do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Errors in Presentation and Inaccuracy of the Financial Statements

The financial statements presented for audit review reflected the following anomalies:

- i. Note 3 to the financial statements on other receipts does not reflect the total receipts for the year.
- ii. The 2019/2020 financial statements comparative balances were at variance with the notes to the financial statements as follows:

Item	Note	Financial Statements Balance (Kshs.)	Amount in Note to Financial Statements (Kshs.)	Variance (Kshs.)
Transfers from CDF Board	1	108,784,483	43,405	108,741,078
Use of Goods and Services	5	12,091,724	12,614,576	(522,852)
Other Grants and Transfers	7	52,172,141	47,020,118	5,152,023
Acquisition of Assets	8	0	135,000	(135,000)
Gratuity	12B	0	550,566	(550,566)

- iii. The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers from CDF Board of Kshs.123,070,876 and compensation of employees of Kshs.2,022,308 while the respective Notes 1 and Note 4 reflect Kshs.123,040,876 and nil respectively resulting to unreconciled and unexplained variances of Kshs.30,000 and Kshs.2,022,308 respectively.
- iv. The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers from CDF Board of Kshs.123,070,876 and use of goods and services expenditure of Kshs.6,303,296 while the statement of cashflows reflects transfers from CDF Board of Kshs.123,040,876 and use of goods and services of Kshs.6,273,296 both resulting to a variance of Kshs.30,000.
- v. The statement of financial assets reflects cash and cash equivalents balance of Kshs.10,839,664 that varies with the cash and equivalent at the end of the year balance reflected in statement of cash flow of Kshs.9,804,327 resulting in unreconciled variance of Kshs.1,035,347.
- vi. The statement of financial assets reflects nil prior year adjustment balance while corresponding Note 14 to the financial statements reflects a prior year adjustment balance of Kshs.5,693,128.

In the circumstances, the accuracy of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Use of Goods and Services

2.1. Unsupported Training Expenses

Disclosed in Note 5 to the financial statements under use of goods and services is an expenditure of Kshs.1,878,000 in respect to training expenses. However, the expenditure was not supported with the relevant authorization or approval, details of payees, participant's invitation letters, signed attendance lists, evidence of travel and invoices from venue where the training took place.

In the absence of sufficient and relevant evidence, the occurrence and validity of the expenditure totalling Kshs.1,878,000 could not be confirmed.

2.2. Unsupported Committee Allowances

Disclosed in Note 5 to the financial statements under use of goods and services is an expenditure of Kshs.1,128,000 spent on committee allowances during the year under review. The expenditure includes an amount of Kshs.100,000 paid to an adhoc committee consisting of the Lari - NG-CDFC Chairman, the Fund Accounts Manager and other members constituted to deliberate on complaints and outstanding issues on gratuity and salary arrears owed to CDF staff. The payments were however not supported with information on dates of the meeting, the signed attendance list, approval letters and alleged complaints to warrant the establishment of a committee.

In the absence of sufficient and relevant evidence, the occurrence and accuracy of the expenditure totalling Kshs.100,000 could not be confirmed.

2.3. Unsupported Transfers to Other Entities

The statement of receipts and payments reflects transfers to other government units and other grants and transfers expenditure of Kshs.53,296,000 and Kshs.57,368,072 respectively. However, nineteen (19) projects costing Kshs.51,700,000 had no project files containing key procurement documents such as advertisement, tender opening minutes, evaluation and awarding minutes, engineer's estimates, contract agreement, inspection and acceptance reports and payment vouchers. As a result, expenditure totalling Kshs.51,700,000 listed below was not supported:

	Project Name	Amount Disbursed (Kshs.)
1	Magina Primary School	2,900,000
2	Kago primary School	5,700,000
3	Githogoiyo Primary School	2,900,000
4	Kamburu Primary School	2,600,000
5	Kibagare Primary School	2,400,000
6	Kirenga Primary School	2,800,000
7	karugo Primary School	3,000,000
8	Kinale Primary School	2,300,000
9	Kibathithi Primary School	2,500,000
10	Kamae Primary School	3,000,000
11	Mbauni Primary School	2,800,000
12	Gathema Secondary School	4,800,000
13	Kariguini Secondary School	4,500,000
14	Kirenga Girls Secondary School	1,000,000
15	Nyamweru Secondary School	1,000,000
16	Magina Chief's Camp	2,000,000
17	Matimbei Chief's Camp	1,500,000
18	Githogoiyo Chief's Camp	2,000,000
19	Lari/Kirenga Chief's Camp	2,000,000
	Total	51,700,000

In the absence of sufficient and relevant evidence, the occurrence and accuracy of the expenditure totalling Kshs.51,700,00 could not be confirmed.

3. Inaccuracies in Cash and Cash Equivalents

3.1. Stale Cheques

As disclosed under Note 10A to the financial statements, the statement of financial position reflects a cash and cash equivalents balance of Kshs.10,839,674. A review of the bank account reconciliation statement for the month of June, 2020 revealed that included as part of reconciling items in the bank reconciliation statement were unrepresented cheques amounting to Kshs.491,085 which were stale and had not been reversed in the cash book.

No reason was given for failure to reverse the stale cheques or reconcile and clear the long outstanding items. As a result, the accuracy and completeness of bank balances of Kshs.10,839,674 as at 30 June, 2020 could not be confirmed.

3.2. Unsupported Cash Withdrawals

A review of the bank statements and records of payments revealed that cash withdrawals totalling Kshs.4,107,700 were made during the year under review out of which Kshs.2,076,000 was withdrawn and spent on 30 June, 2020. No reason was provided for the payment for goods and services in cash. In addition, included in the cash payments of 30 June, 2020 is a payment of Kshs.394,000 reported to have been incurred on a bursary meeting paid through voucher number 95 but was also not supported with attendance list of participants and details of the venue of the meeting.

Further, three suppliers were paid cash totalling to Kshs.424,700. The payments were made vide payment vouchers numbers 072-Kshs.100,000, 073-Kshs.224,000 and 101-Kshs.100,000 which were not supported with procurement records, including tender notices or request for quotation, tender opening, evaluation minutes and award letters. It was therefore not clear how the suppliers were identified and awarded to supply goods to the Fund.

In view of the missing information, the occurrence and completeness of the cash withdrawals totalling Kshs.2,076,000 could not be confirmed.

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

Prior Year Unresolved Issues

In the report of the previous year, several issues were raised under Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, although the Management has indicated that all the issues have been resolved, the matters remained unresolved as the National Assembly has yet to deliberate on the audit report for 2018/2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Advance Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that, public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Poor Workmanship on Primary Schools Classrooms Projects

Disclosed in Note 6 to the financial statements under transfers to other government entities is an expenditure of Kshs.41,996,000 in respect to transfers to primary schools. Included in the expenditure are payments totalling Kshs.11,500,000 which comprise of Kshs.2,900,000, Kshs.3,000,000 and Kshs.2,900,000 disbursed to Magina, Kago, Kamae and Karatina Primary Schools respectively for construction of classrooms. However, physical inspection carried out revealed visible cracks in the floor and uneven finishing, an indication of poor workmanship.

As a result, the value for money of the expenditure of Kshs.11,500,000 incurred during the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Bursary Payments - Secondary Schools

Disclosed in Note 7 to the financial statements under other grants and transfers are bursary payments to secondary schools of Kshs.18,140,877. Included in the expenditure is bursary totalling Kshs.640,000 to various beneficiaries, which was not supported with bursary applications and evidence indicating that a bursary sub-committee carried out vetting of the applicants as required for the administration of bursary scheme. Management has not provided explanation for the the anomaly.

In the circumstances, the propriety of the bursary funds totalling Kshs.640,000 could not be confirmed.

2.1. Unsupported Sports Expenditure

Included in the other grants and other transfers of Kshs.57,368,072 as disclosed in Note 7 to the financial statements is an amount of Kshs.2,747,354 in respect of sports

during the financial year under review and whose procurement documents were not presented for audit verification.

In the absence of relevant records, the validity and value for money of the sum of Kshs.2,747,354 spent on the sports equipment could not be confirmed.

2.2. Unsupported Expenditure on Security Projects

Included under other grants and other payments as disclosed in Note 7 of the financial statements is expenditure totalling Kshs.20,898,600 in respect of security projects, out of which an amount of Kshs.1,898,600 was paid to a contractor for the construction of Kirenga Chiefs' Office block. Procurement records examined revealed that although the tender documents required the bidders to attach valid registration from National Construction Authority (NCA), it was not attached. Further, the letter of offer, contract acceptance letter, and engineer's estimates were not provided for audit review.

Consequently, the regularity of expenditure of Kshs.1,898,600 during the year under review could not be confirmed.

2.3. Unsupported Expenditure Emergency Projects

Included also under Note 7 to the financial statements under other grants and other payments, is expenditure of Kshs.7,198,241 in respect of emergency projects. The expenditure was incurred on construction of eleven (11) toilets in the Constituency during the year under review. Records examined revealed that the NG-CDF Lari Constituency floated quotations to suppliers to supply building materials and delivery of these materials to various building sites for the emergency projects. However, project specifications including engineer's estimates, bills of quantities and labour cost were not provided for audit review.

Consequently, the occurrence and value for money on the emergency expenditure of Kshs.7,198,241 during the year ended 30 June, 2020 could not be confirmed.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

15 February, 2022

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

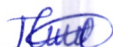
**Reports and Financial Statements
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STATEMENT OF RECEIPTS AND PAYMENTS

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	123,070,876	108,784,483
Proceeds from Sale of Assets	2	-	
Other Receipts	3	30,000	49,000
TOTAL RECEIPTS		123,100,876	108,833,483
PAYMENTS			
Compensation of employees	4	2,022,308	2,420,082
Use of goods and services	5	6,303,296	12,091,724
Transfers to Other Government Units	6	53,296,000	40,200,000
Other grants and transfers	7	57,368,072	52,172,141
Acquisition of Assets	8	-	
Other Payments	9		10,834,898
TOTAL PAYMENTS		118,989,676	117,718,845
URPLUS/DEFICIT		4,111,199	(8,885,362)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LARI Constituency financial statements were approved on 28TH AUGUST 2020 and signed by:



Fund Account Manager
Name: Ayaan Mahadhi
CPAK Member Number:20483




Sub-County Accountant
Name: Nancy Mogoi

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LARI
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VI. STATEMENT OF FINANCIAL ASSETS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,839,674	5,693,128
Cash Balances (cash at hand)	10B	-	
Total Cash and Cash Equivalents		10,839,674	5,693,128
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		10,839,674	5,693,128
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	1,035,347	-
Total Financial Liabilities		1,035,347	-
NET FINANCIAL ASSETS		9,804,327	5,693,128
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	5,693,128	14,578,490
Surplus/Defict for the year		4,111,199	(8,885,362)
Prior year adjustments	14		-
NET LIABILITIES		9,804,327	5,693,128

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LARI Constituency financial statements were approved on 28th August 2020 and signed by:


Fund Account Manager
Name: Ayaan Mahadhi
CPAK Member Number:20483


Sub-County Accountant
Name: Nancy Mogoi



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LARI
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VII. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES			2019 - 2020	2018 - 2019
Receipts				
Transfers from CDF Board	1		123,040,876	108,784,483
Other Receipts	3		30,000	49,000
Total Receipts			123,070,876	108,833,483
Payments				
Compensation of Employees	4		2,022,308	2,420,082
Use of goods and services	5		6,273,296	12,091,724
Transfers to Other Government Units	6		53,296,000	40,200,000
Other grants and transfers	7		57,368,072	52,172,141
Other Payments	9		-	10,834,898
Total Payments			118,959,676	117,718,845
Total Receipts Less Total Payments			4,111,199	(8,885,362)
Adjusted for:				
Outstanding Imprest	11	-		
Retention	12A	-		
Gratuity Payable	12B			
Other receipts	14			
Net Adjustments			-	
Net cash flow from operating activities			4,111,199	(8,885,362)
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		-	-
Net cash flows from Investing Activities			-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			4,111,199	(8,885,362)
Cash and cash equivalent at BEGINNING of the year	13		5,693,128	14,578,490
Cash and cash equivalent at END of the year			9,804,327	5,693,128

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The NGCDF-LARI Constituency financial statements were approved on 28th August 2020 and signed by:



Name: Ayaan Mahadhi

ICPAK Member Number: 20483



Sub-County Accountant

Fund Account Manager
Name: Nancy Mogo

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LARI
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VIII. 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 %
RECEIPTS						
Transfers from CDF Board	137,367,724	60,734,004	198,101,728	128,764,004	69,337,724	65%
Proceeds from Sale of Assets			-		-	
Other Receipts		30,000	30,000	30,000	-	
TOTAL RECEIPTS	137,367,724	60,764,004	198,131,728	128,794,004	69,337,724	65%
PAYMENTS			-		-	
Compensation of Employees	8,102,579		8,102,579	2,022,308	6,080,271	25%
Use of goods and services	4,260,516		4,260,516	6,303,296	(2,042,780)	
Transfers to Other Government Units	63,568,452	33,900,000	97,468,452	53,296,000	44,172,452	
Other grants and transfers	61,436,176	26,834,004	88,270,180	57,368,072	30,902,108	65%
Acquisition of Assets			-	-	-	
Other Payments						
unutilised payment		30,000	30,000	-	30,000	80%
TOTAL	137,367,723.00	60,764,004.00	198,131,727.00	118,989,676.38	79,142,050.62	

1. Use of goods and services

Part of the funds were not received from NGCDF Board by the end of 2019/2020 financial year.

The NGCDF-LARI Constituency financial statements were approved on 28TH August 2020 and signed by:

19/08/20
Fund Account Manager
Name: Ayaan Mahadhi

[Signature]
Sub-County Accountant
Name: Nancy Mogoi
ICPAK Member Number:20483

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IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,713,756	210,876.00	1,924,632	2,022,308	(97,676)
1.2 Committee allowances	3,000,000	500,000.00	3,500,000	3,000,000	500,000
1.3 Use of goods and services	3,037,274		3,037,274	3,528,307	(491,033)
Sub-Total	7,751,030	710,876	8,461,906	8,550,615	(88,709)
2.0 Monitoring and evaluation					
2.1 Capacity building	1,600,000	1,000,000.00	2,600,000	1,600,000	1,000,000
2.2 Committee allowances	1,260,516		1,260,516	1,600,000	(339,484)
2.3 Use of goods and services	1,260,516		1,260,516	1,260,516	-
Sub-Total	4,121,032	1,000,000	5,121,032	4,460,516	660,516
3.0 Emergency	7,198,241		7,198,241	7,198,241	0
	7,198,241	-	7,198,241		7,160,515
4.0 Bursary and Social Security					
4.1 Primary Schools	-		-	-	-
4.2 Secondary Schools	23,779,517	8,630,000.00	32,409,517	25,500,000	6,834,065
4.3 Tertiary Institutions	23,779,518		23,779,518	23,779,518	(0)
4.4 Special Schools			-	-	-
4.5 Social Security	-		-	-	-
Sub-Total	47,559,034	8,630,000	56,189,034	49,279,518	6,909,516
5.0 Sports					
5.1 bal b/f			-	-	-
5.2 CONSTITUENCY SPORTS TOURNAMENT	2,747,354		2,747,354	2,747,354	
Sub-Total	2,747,354	-	2,747,354	2,747,354	-
6.0 Environment					
6.1 Balance b/f			-	-	-
6.2CONSTITUENCY ENVIRONMENTAL PROGRAME	2,700,000		2,700,000	2,000,000	700,000
Sub-Total	2,700,000	-	2,700,000	2,000,000	700,000
7.0 Primary Schools Projects					
7.7 MUGIKO PRIMARY SCHOOL		1,500,000.00	1,500,000	1,500,000	-
7.8 KIBAGARE PRIMARY SCHOOL		2,300,000.00	2,300,000	2,300,000	-
7.9 KAMBURU PRIMARY		2,500,000.00	2,500,000	2,500,000	-
7.10 KIBATHITHI PRIMARY		2,500,000.00	2,500,000	2,500,000	-
7.11 KIBATHITHI PRIMARY		1,000,000.00	1,000,000	1,000,000	-
7.12 NYAMUTHANGA PRIMARY SCHOOL		2,300,000.00	2,300,000	2,300,000	-
7.21 kinale Primary School		2,300,000.00	2,300,000	2,300,000	-
kago primary school		3,000,000.00	3,000,000	3,000,000	-
crossroad primary		3,000,000.00	3,000,000	3,000,000	-
utugi primary school		3,000,000.00	3,000,000	3,000,000	-
10.8 Mbau-ini Chief Camp		3,300,000.00	3,300,000	3,300,000	-
1010 Gitithia Chief Camp		3,000,000.00	3,000,000	3,000,000	-
10.9 Kinale Chief Camp		3,300,000.00	3,300,000	3,300,000	-
			-	-	-
			-	-	-
10.10 Sulmac Primary	3,600,000		3,600,000		3,600,000
Kamae Primary	3,000,000		3,000,000		3,000,000
MUGIKO PRIMARY	3,600,000		3,600,000		3,600,000
MUTHAINI PRIMARY	2,400,000		2,400,000		2,400,000
Crossroad Primary	3,600,000		3,600,000		3,600,000
Kabunge Primary	2,400,000		2,400,000		2,400,000
Magina Primary	2,900,000		2,900,000		2,900,000

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Kirenga Primary	2,800,000		2,800,000		2,800,000
Karatina Primary	2,900,000		2,900,000		2,900,000
Githogoiyo Primary	2,900,000		2,900,000		2,900,000
Mbauini Primary	2,800,000		2,800,000		2,800,000
King'atua Primary	3,000,000		3,000,000		3,000,000
Karugo Primary	3,000,000		3,000,000		3,000,000
Kamae Primary	750,000		750,000		750,000
Kareng Primary	2,400,000		2,400,000		2,400,000
Ngechu Primary	1,200,000		1,200,000		1,200,000
Escarpment Primary	250,000		250,000		250,000
Kirenga Primary	250,000		250,000		250,000
Gituamba Primary	750,000		750,000		750,000
	44,500,000	33,000,000	77,500,000	33,000,000	44,500,000
8.0 Secondary Schools Projects			-		-
Utugi Secondary	2,400,000		2,400,000		2,400,000
Sulmac Secondary	2,400,000		2,400,000		2,400,000
St. Augustine Nyanduma	2,400,000		2,400,000		2,400,000
Sub-Total	7,200,000	-	7,200,000		7,200,000
			-		-
10.0 Security Projects			-		-
Magina Chiefs Office	2,000,000		2,000,000		2,000,000
Matimbei Chiefs Office	1,500,000		1,500,000		1,500,000
Githogoiyo chiefs office	2,000,000		2,000,000		2,000,000
Lari/ Kirenga assistant chiefs office	2,000,000		2,000,000		2,000,000
	7,500,000		7,500,000		7,500,000
11.0 Acquisition of assets			-		-
Purchase of chiefs office furnitures.	2,000,000		2,000,000		2,000,000
11.4 Purchase of computers			-		-
Sub-Total	2,000,000	-	2,000,000	-	2,000,000
12.1			-		-
bursaries		13,693,128.00	13,693,128	11,753,432	1,939,696
ict		2,700,000.00	2,700,000		
13.0 Others			-		-
13.5 Receipt from sale of tenders			-		-
		30,000.00			
Sub-Total			30,000		30,000
GRAND TOTALS	137,397,724	60,764,004	198,131,728	118,989,676	79,142,050



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UTILISATION DIFFERENCE

This due to delay in disbursement of funds from the NG-CDF BOARD

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-LARI 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.

External Assistance

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

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

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

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

Other receipts

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

5) 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.

6) 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.



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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 constituency Bank account at equity bank 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.

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 for the period 1st July 2019 to 30th June 2020 as required by Law.

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.

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13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018 - 2019
		Kshs	Kshs
Normal Allocation	B041087	45,140,875.50	
	B041105	4,000,000.00	
	b041496	20,000,000.00	
	B041415	9,900,000.00	
	b047955	6,000,000.00	
	b049353	14,000,000.00	
	b104376	15,000,000.00	5,500,000.00
	b096595	9,000,000.00	37,905,000.00
			-
Receipt from other Constituency			-
TOTAL		123,040,876	43,405,000.00

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Interest Received	-	-
Rents		
Sale of Tender Documents	30,000	49,000
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL		49000

4. COMPENSATION OF EMPLOYEES

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Basic wages of contractual employees		1,422,030
Basic wages of casual labour		522,852
Personal allowances paid as part of salary		-
House allowance		201,600
Transport allowance		208,800
Leave allowance		
Other personnel payments		
Employer contribution to NSSF		64,800
Gratuity-Paid		-
TOTAL		2,420,082

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5. USE OF GOODS AND SERVICES

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	350,000	450,000
Electricity		
Water & sewerage charges	120,000	
Office rent	-	-
Communication, supplies and services	480,000	1,826,000
Domestic travel and subsistence		
Printing, advertising and information supplies & services	480,000	
Rentals of produced assets		
Training expenses	1,878,000	1,160,000
Hospitality supplies and services		1,015,200
Other committee expenses -Monitoring	1,315,288	2,372,500
Committee allowance	1,128,000	1,161,000
Insurance costs		
Specialised materials and services		
Office and general supplies and services	50,000	500,000
Fuel , oil & lubricants		
Other operating expenses	242,008	
Bank service commission and charges	135,000	127,024
		522,852
Security operations	125,000	
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets		
Strategic Plan		3,480,000
TOTAL	6,303,296	12,614,576

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary schools	41,996,000	27,700,000
Transfers to Secondary schools	11,300,000	12,500,000
Transfers to Tertiary institutions	-	
TIVET	-	
TOTAL	53,296,000	40,200,000

OTHER GRANTS AND OTHER PAYMENTS

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Bursary -Secondary	18,140,877	18,140,877
Bursary -Tertiary	8,383,000	8,383,000
Bursary-Special schools		
Mocks & CAT		-
Security	20,898,600	6,104,311
Sports	2,747,354	4,144,535
Environment		2,408,402
Emergency Projects	7,198,241	7,838,993
TOTAL	57,368,072	47,020,118



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings		-
Refurbishment of Buildings	-	-
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of office furniture and fittings		
Purchase of computers ,printers and other IT equipments		135,000
Purchase of photocopier		
Purchase of other office equipments		
Purchase of soft ware	-	
Acquisition of Land	-	
TOTAL	-	135,000

8. OTHER PAYMENTS

Description	Kshs	Kshs
CT HUB		10,834,898
city	-	-
ecify	-	-
TOTAL		10,834,898

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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>Equity Bank: Kimende Branch - Kshs</i>	<i>A/C No.1110295360924</i>	10,839,674	5,693,128
10B: CASH IN HAND)			
		2019-2020	2018 - 2019
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-
		<i>[Provide cash count certificates for each]</i>	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2019)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
		-	-	-
		-	-	-
		-	-	-

THERE WAS NO OUTSTANDING IMPREST DURING THE FINANCIAL YEAR UNDER REVIEW

12A. RETENTION

<i>Supplier/Contractor</i>	<i>PV No.</i>	<i>2019-2020</i>	<i>2018 - 2019</i>
supplier 1	NA	-	-
supplier 2	NA	-	-
supplier 3	NA	-	-
TOTAL		-	-

THERE WAS NO RETENTION MONEY HELD DURING THE FINANCIAL YEAR UNDER REVIEW

12B. STAFF GRATUITY OUTSTANDING

15.2: PENDING STAFF PAYABLES (See Annex 2)

	<i>2019-2020</i>	<i>2018 - 2019</i>
	<i>Kshs</i>	<i>Kshs</i>
NGCDFC Staff	1,035,347	-
Others (specify)		550,566
TOTAL	1,035,347	550,566

GRATUITY AMOUNT FOR THE STAFF WAS NOT PROVIDED FOR IN THE FINANCIAL YEAR UNDER REVIEW.

13. BALANCES BROUGHT FORWARD

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



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	(1/7/2020)	(1/7/2018)
	Kshs	Kshs
Bank accounts	10,839,674	167,334
Cash in hand		-
Imprest		-
TOTAL	10,839,674	167,334

I CERTIFY THAT THIS AMOUNT WAS CORRECTLY CAPTURED IN THE CASHBOOK AS THE OPENING BANK BALANCE FOR 2018-2019 FINANCIAL YEAR..

14. PRIOR YEAR ADJUSTMENTS

	2019-2020	2018 - 2019
	Kshs	Kshs
Bank accounts	5,693,128	-
Cash in hand	-	
Imprest		-
TOTAL	5,693,128	

WE DID NOT HAVE PRIOR YEAR ADJUSTMENTS DURING THE FINANCIAL YEAR UNDER REVIEW .
NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2 : PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018 - 2019
	Kshs	Kshs

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NGCDFC Staff		1,035,347	-
Others (specify)			550,566
TOTAL		1,035,347	550,566

15.3: UNUTILIZED FUND (See Annex 3)

		2019-2020	2018 - 2019
		Kshs	Kshs
NGCDFC Staff		1,035,347	-
Others (specify)			550,566
TOTAL		1,035,347	550,566
Others -Receipt from sale of Tenders			490,000
TOTAL		2,070,694.00	1,591,131

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

PMC account Balance s (see Annex 5)	Ksh s	Kshs
		2,055,924.91
		2,055,924.91

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					



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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

NGCDFC Staff gratuity					
FRANCIS MWAURA MWANGI	J	257,424.00	-		257,424.00
FRANCIS GACHOKA	j	257,424.00	-		257,424.00
REGINA WANJIKU CHAURE	f	183,857.00	-		183,857.00
MARGARET WANJIKU MWAURA	f	183,857.00	-		183,857.00
MARY WAIRIMU NJUGUNA	f	152,785.00	-		152,785.00
			-		
			-		-
			-		-
			-		-
			-		-
Sub-Total		1,035,347	-	0	1,035,347



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ANNEX 3 – UNUTILIZED FUND

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,713,756	210,876.00	1,924,632	2,022,308	(97,676)
1.2 Committee allowances	3,000,000	500,000.00	3,500,000	3,000,000	500,000
1.3 Use of goods and services	3,037,274		3,037,274	3,528,307	(491,033)
Sub-Total	7,751,030	710,876	8,461,906	8,550,615	(88,709)
2.0 Monitoring and evaluation			-		-
2.1 Capacity building	1,600,000	1,000,000.00	2,600,000	1,600,000	1,000,000
2.2 Committee allowances	1,260,516		1,260,516	1,600,000	(339,484)
2.3 Use of goods and services	1,260,516		1,260,516	1,260,516	-
Sub-Total	4,121,032	1,000,000	5,121,032	4,460,516	660,516
			-		-
			-		-
3.0 Emergency	7,198,241		7,198,241	7,198,241	0
	7,198,241	-	7,198,241		7,160,515
4.0 Bursary and Social Security			-		-
4.1 Primary Schools	-		-	-	-
4.2 Secondary Schools	23,779,517	8,630,000.00	32,409,517	25,500,000	6,834,065
4.3 Tertiary Institutions	23,779,518		23,779,518	23,779,518	(0)
4.4 Special Schools			-		-
4.5 Social Security			-	-	-
Sub-Total	47,559,034	8,630,000	56,189,034	49,279,518	6,909,516
5.0 Sports			-		-
5.1 bal b/f			-		-
5.2 CONSTITUENCY SPORTS TOURNAMENT	2,747,354		2,747,354	2,747,354	
Sub-Total	2,747,354	-	2,747,354	2,747,354	-
6.0 Environment			-		-
6.1 Balance b/f			-		-



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6.2 CONSTITUENCY ENVIRONMENTAL PROGRAMME	2,700,000		2,700,000	2,000,000	700,000
Sub-Total	2,700,000	-	2,700,000	2,000,000	700,000
7.0 Primary Schools Projects			-		-
7.7 MUGIKO PRIMARY SCHOOL		1,500,000.00	1,500,000	1,500,000	-
7.8 KIBAGARE PRIMARY SCHOOL		2,300,000.00	2,300,000	2,300,000	-
7.9 KAMBURU PRIMARY		2,500,000.00	2,500,000	2,500,000	-
7.10 KIBATHITHI PRIMARY		2,500,000.00	2,500,000	2,500,000	-
7.11 KIBATHITHI PRIMARY		1,000,000.00	1,000,000	1,000,000	-
7.12 NYAMUTHANGA PRIMARY SCHOOL		2,300,000.00	2,300,000	2,300,000	-
7.21 Kinale Primary School		2,300,000.00	2,300,000	2,300,000	-
Kago primary school		3,000,000.00	3,000,000	3,000,000	-
Crossroad primary		3,000,000.00	3,000,000	3,000,000	-
Mutugi primary school		3,000,000.00	3,000,000	3,000,000	-
10.8 Mbau-ini Chief Camp		3,300,000.00	3,300,000	3,300,000	-
10.10 Gitithia Chief Camp		3,000,000.00	3,000,000	3,000,000	-
10.9 Kinale Chief Camp		3,300,000.00	3,300,000	3,300,000	-
			-		-
			-		-
10 Sulmac Primary	3,600,000		3,600,000		3,600,000
Kamae Primary	3,000,000		3,000,000		3,000,000
MUGIKO PRIMARY	3,600,000		3,600,000		3,600,000
MUTHAINI PRIMARY	2,400,000		2,400,000		2,400,000
Crossroad Primary	3,600,000		3,600,000		3,600,000
Kabunge Primary	2,400,000		2,400,000		2,400,000
Magina Primary	2,900,000		2,900,000		2,900,000
Kirenga Primary	2,800,000		2,800,000		2,800,000
Karatina Primary	2,900,000		2,900,000		2,900,000
Githogoiyo Primary	2,900,000		2,900,000		2,900,000
Mbauini Primary	2,800,000		2,800,000		2,800,000
King'atua Primary	3,000,000		3,000,000		3,000,000
Karugo Primary	3,000,000		3,000,000		3,000,000
Kamae Primary	750,000		750,000		750,000
Karenge Primary	2,400,000		2,400,000		2,400,000
Ngechu Primary	1,200,000		1,200,000		1,200,000



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Escarpment Primary	250,000		250,000		250,000
Kirenga Primary	250,000		250,000		250,000
Gituamba Primary	750,000		750,000		750,000
	44,500,000	33,000,000	77,500,000	33,000,000	44,500,000
			-		-
8.0 Secondary Schools Projects			-		-
Utugi Secondary	2,400,000		2,400,000		2,400,000
Sulmac Secondary	2,400,000		2,400,000		2,400,000
St. Augustine Nyanduma	2,400,000		2,400,000		2,400,000
Sub-Total	7,200,000	-	7,200,000		7,200,000
			-		-
			-		-
10.0 Security Projects			-		-
Magina Chiefs Office	2,000,000		2,000,000		2,000,000
Matimbei Chiefs Office	1,500,000		1,500,000		1,500,000
Githogoiyo chiefs office	2,000,000		2,000,000		2,000,000
Lari/ Kirenga assistant chiefs office	2,000,000		2,000,000		2,000,000
	7,500,000		7,500,000		7,500,000
11.0 Acquisition of assets			-		-
Purchase of chiefs office furnitures.	2,000,000		2,000,000		2,000,000
11.4 Purchase of computers			-		-
Sub-Total	2,000,000	-	2,000,000	-	2,000,000
2.1			-		-
scholarships		13,693,128.00	13,693,128	11,753,432	1,939,696
stipend		2,700,000.00	2,700,000		
13.0 Others			-		-
13.5 Receipt from sale of tenders					-
		30,000.00			-
Sub-Total			30,000		30,000
GRAND TOTALS	137,397,724	60,764,004	198,131,728	118,989,676	79,142,050



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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

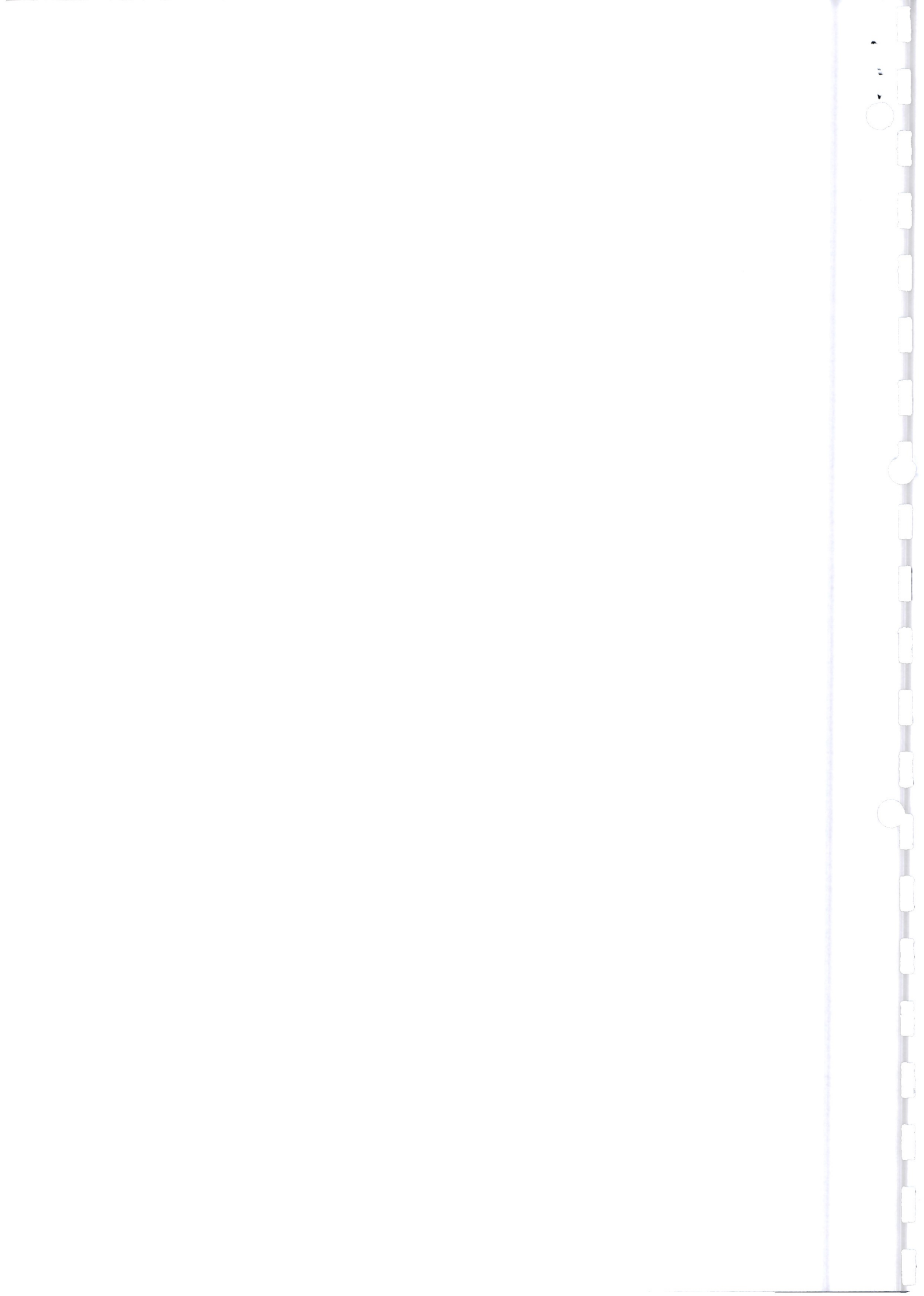
Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land		~	~	~
Buildings and structures		~	~	9,150,000
Transport equipment		~	~	~
Office equipment, furniture and fittings		~	~	881,000
ICT Equipment, Software and Other ICT Assets		~	~	486,500
Other Machinery and Equipment	~		~	
Heritage and cultural assets	~	~	~	~
Intangible assets	~	~	~	~
Total		~	~	10,517,500

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

PMC	Bank	Account number	Bank Balance 2019/20
NYAMWERU SECONDARY SCHOOL	FAMILY BANK	049000026299	44
NYAMUTHANGA PRIMARY SCHOOL	FAMILY	049000026295	111,356.00
MUNYAKA PRIMARY SCHOOL	FAMILY	049000026297	19,475.00
MUGIKO PRIMARY SCHOOL	FAMILY	049000026300	498
LCDF SPORTS ACTIVITIES	FAMILY	049000026485	164,292.00
LCDF MBAU-INI CHIEFS OFFICE	FAMILY	049000026506	302,856.97
LCDF KINALE CHIEFS OFFICE	FAMILY	049000026504	212,896.97
LCDF GITITHIA CHIEFS OFFICE	FAMILY	049000026503	303,702.97
LCDF EMERGENCY PROJECTS	FAMILY	049000026585	3
KINALE PRIMARY SCHOOL	FAMILY	049000026303	112,006.00
KIBATHITHI PRIMARY SCHOOL	FAMILY	049000026304	90,078.00
KIBAGARE PRIMARY SCHOOL	FAMILY	049000026298	8,516.00
KAGO PRIMARY SCHOOL	FAMILY	049000026293	115,281.00
KARIGU-INI PRIMARY SCHOOL	FAMILY	049000026294	227,933.00
IRIA-INI CHIEFS	FAMILY	049000026301	144,813..
GACHEMA SECONDARY SCHOOL	FAMILY	049000026305	242,327.00
TOTALS			2,055,924.91



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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NGCDF-LARI CONSTITUENCY 2017/18	<p>3.0 Audit Findings</p> <p>4.1 Non Implementation of Projects. During the financial year 2017/2018 a total of Ksh.70, 498,390, which is 70% of the total budget were not utilized by the board as analysed Appendix 1. No reasons were given why the projects were delayed.</p>	The unutilized fund was due to delay in the disbursement from the Government as at the end of 2017/18 F/Y; However the funds were received and utilized.	Fund Account Manager Lari – NGCDF	Resolved	30/06/2019
	<p>4.2 Low Budget Absorption During the financial year 2017/2018, Lari NGCDF had a budget of Ksh.98, 189,655. Out of this amount, only Ksh. 43, 405, 173, which is 44% of the budget, had been disbursed by the board as at 30th June, 2018. From the Ksh.43, 405,173 disbursed, only Ksh.27, 826,266 had been utilized as at 30th June, 2018. A balance of Ksh.15, 578,906 remained in the NGCDF bank account. This led to slow implementation of the budget with only 28%budget absorption as at 30th June, 2018 as analyzed in Appendix 2.</p>	The Ksh.15, 578,906 that was not utilized as at 30 th June, 2018 was to facilitate the construction and refurbishment of projects that were in procurement stages. However the projects were constructed and are now complete and in use.	Fund Account Manager Lari – NGCDF	Resolved	30/06/2019
	<p>4.3 Failure to provide timely Bank Reconciliation Note 10A to the Financial Statement reflects that Lari NGCDF had only one operational bank account during the financial year 2017/2018. The bank reconciliation of this account was not reviewed by a senior officer. It was further noted that, the account bank</p>	It has been discussed and agreed that the reconciliation will be done by NGCDF Accounts Assistant and then approved by National Treasury Subcounty Accountant as a senior officer. However, the reconciliations during the audit period was	Fund Account Manager Lari – NGCDF	Resolved	30/06/2019



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	reconciliation reconciliations did not indicate the officer who prepared the reconciliation and the date in which reconciliation was prepared. As a result, it was not possible to confirm whether the NGCDF was in compliance with section 90 (1) of Public Finance Management Regulations, 2015.	received and assumed to be correct and were reviewed by the Fund Account Manager.			
	<p>4.4 Inaccurate Bank Balances</p> <p>Note 10A to the Financial Statement reflects an amount of Ksh. 14,578,490 against Equity Bank Account balance. Examination of bank reconciliations of this account revealed that a total of un presented cheques amounting to Ksh.880, 536 were stale as at 30th June, 2019. No reason was provided for the failure to reserve the cheques to the cashbook. Consequently, the accuracy of Bank balance of Ksh. 14,578,490 as reported in the financial statement could not be ascertained.</p>	It took long to reverse the cheques because the Sub county Accountant wanted the physical cheques to reverse them . However the issue has been discussed and agreed to reverse the stale cheques.	Fund Account Manager Lari – NGCDF	Resolved	30/06/2019
	<p>4.5. UNSUPPORTED OUTSTANDING IMPREST BALANCE</p> <p>The statement of asset reported an amount of Kshs 1,167,750</p>	The outstanding imprest have so far been cleared and vouchers provided	Fund Account Manager Lari – NGCDF	Resolved	30/06/2019



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	against outstanding imprest. Surrender vouchers were not also availed for audit and therefore the imprest was still outstanding as at the time of audit. Instances of overlapping imprest by the a.i.e holder was also noted during the audit.				

