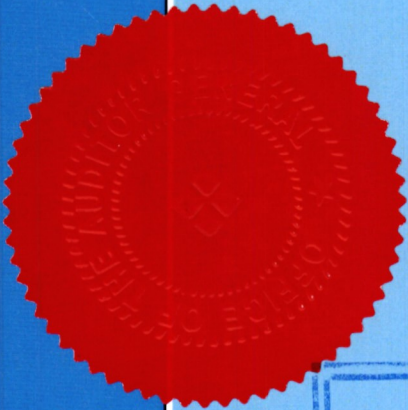




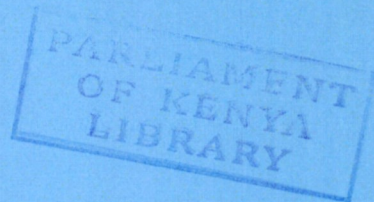
Enhancing Accountability



REPORT	
THE NATIONAL ASSEMBLY	
DATE: 15 FEB 2020	
OF <i>Tuesday</i>	
TABLED BY:	<i>LDM</i>
CLERK OF THE PARLIAMENT	<i>Gerardo Chabeta</i>

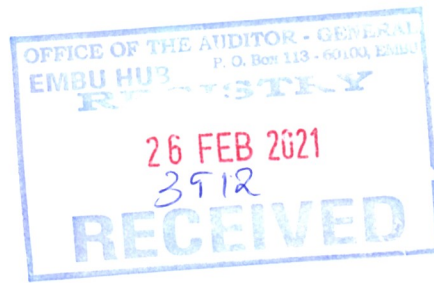
THE AUDITOR-GENERAL

ON



**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SOUTH IMENTI CONSTITUENCY**

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

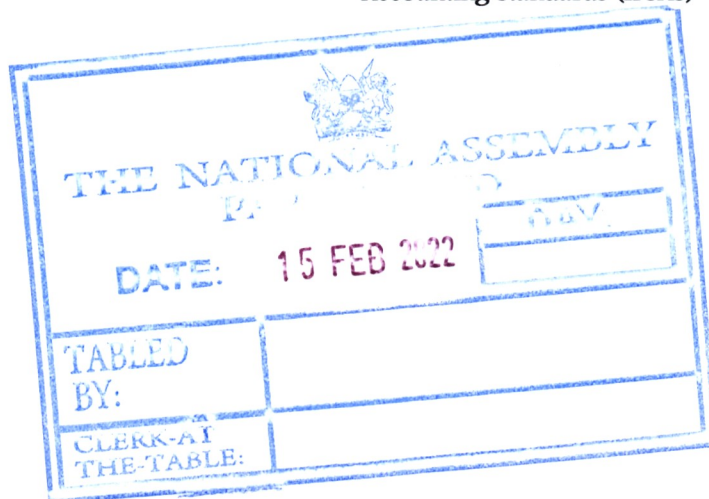


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SOUTH IMENTI CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



6

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Leah Wairimu
2.	Sub-County Accountant	Joseph Karanja
3.	Chairman NGCDFC	Nahason Kiruki
4.	Member NGCDFC	Ann Kathambi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF South Imenti Constituency

P.O. Box 111-60206
Kanyakine
Meru, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH
IMENTI CONSTITUENCY**

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For the year ended June 30, 2020

(f) NGCDF SOUTH IMENTI Constituency Contacts

Telephone: (254) 0720 434 742
E-mail: cdfsouthimenti@ngcdf.go.ke
Website: www.cdf.go.ke

(g) NGCDF SOUTH IMENTI Constituency Bankers

1. Cooperative Bank of Kenya
Nkubu Branch
Account number 01120020073300
P.O Box 740- 60202
Nkubu
Meru, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

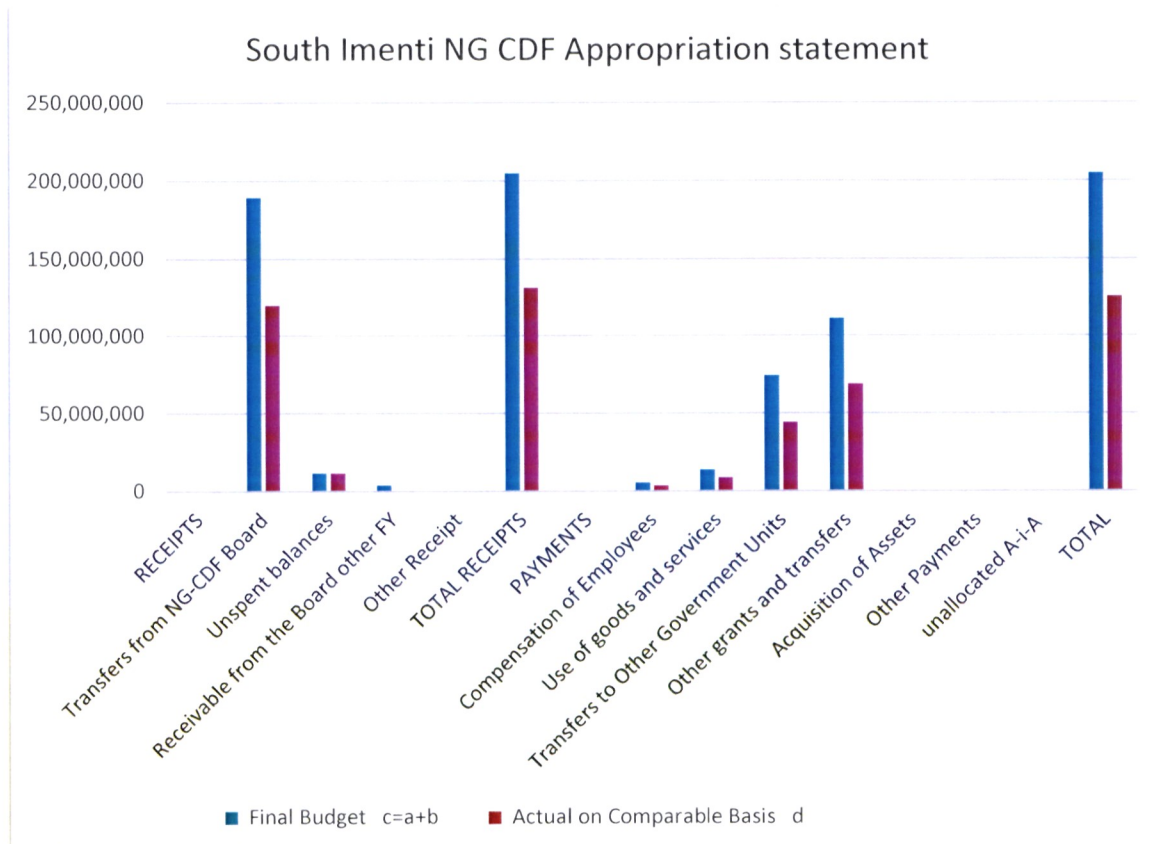
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

In the financial year 2019/2020 South Imenti NG-CDF utilised Kshs 119,740,876 out of Kshs 189,108,600 available for utilisation representing 63 % absorption rate. The low absorption rate was as a result of delayed release of funds .

(a) Budget performance against actual



The constituency has greatly benefited from NG-CDF notably in the sectors of education, security, sports, resource centres, and bursaries for the needy students, with the newly established KMTC Imenti campus which is a fully funded NG CDF project, South Imenti has given full scholarship to a number of students who took up the courses when it was opened. NG CDF has continued to improve the infrastructures both in secondary and primary schools

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH
IMENTI CONSTITUENCY**

**Reports and Financial Statements
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(b) Key Achievements during the year



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH
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Above is a 6 door sanitation block for Girls at Gakuuni Primary School that received Kshs 500,000.00 in Financial Year 2019/2020

Environmental Activities



The NG CDFC procured 6 no. 8000 litres water tanks to six schools at Kshs 300,000 for financial year 2018/2019 which was a brought forward in the current financial year, The beneficiary schools are: Kaurone, Gitara , Kithakanaro, Nchigi and Rurama Primary Schools

During implementation of the projects, the constituency has encountered numerous challenges including: lack of proper planning by project management committees, late release of funds, so many projects requiring assistance against limited resources, change of government policies and legal matters which led to delays in implementing the projects. Delayed preparation of bill of quantities and design from the Public works office. NG CDFC was not able to disburse all the bursary funds allocated for the year due to closure of the schools and other institutions of higher learning due to the world wide Covid 19 pandemic

To address these challenges we recommend that: more funds be set aside to train project management committees on project planning to address the audit issues arising on procurement procedures, the NG CDF Board releases funds on time to ensure utilisation is improving CDFC Board to second technical officers in the constituency from the Public works department and an increase in the NG-CDF funding to enable the constituency take care of the numerous projects proposed by the residents.

Sign

CHAIRMAN NGCDF COMMITTEE



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

- a) Improve infrastructure on the education sector.
- b) Increase retention and transition rate of secondary, special and tertiary education through provision of education bursaries.
- c) Improve on provision of security within the constituency.
- d) Promotion of environment conservation.
- e) Promote participation of youth and disadvantaged groups within the constituency.
- f) Overall eradication of poverty within the constituency.
- g) Enhance access to decent and affordable housing with access to portable water in a clean and secure environment.
- h) Enhance a robust diversified competitive industrial and enterprise development sector within South Imenti Constituency as well as improving the governance and management of cooperative societies.
- i) Provide cost-effective, Constituency infrastructure facilities and services to support economic and social development

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve school infrastructure for conducive learning. Build more modern classrooms and administration blocks by 2022 and award bursaries to	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary	In FY 19/20 - Over 20 classrooms were constructed during the year and are in use , administration blocks are work in progress

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY

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	tertiary, secondary schools and children with special needs		beneficiaries at all levels	target is to complete them in Financial year 2020/2021 Bursaries have been awarded to 1,584 students in Financial Year 2019/2020
Security	Modernize and replace obsolete security infrastructure in all public institutions and urban towns	Improved infrastructures	Number of offices constructed	South Imenti managed to complete this year Kirendene chiefs office, Igoji departmental offices , Kairiene Assistance Chiefs Office, Igoji West Do's which are now in use
Environment	To increase availability of sustainable water resources	Planting tree seedlings along the rivers banks• Increase to 10 percent of farm size under tree cover.	Number of tree seedlings along the rivers banks• Increase to 10 percent of farm size under tree cover.	Over 100 seedling were planted during the year
Sports	To support youths with sports equipment	To promote sports talents in the constituency and engage youth	No. of equipment given to the youth	Net ball nets issued, volleyball carpet for PwD's issued, carried out annual tournament where the uniforms were issued
Disaster Management	Projects implementation will focus on accessibility, disaster preparedness and protection of the environment at the design stage	Infrastructures that are user friendly in case of disaster	No of projects complied	All projects in schools that were implemented in the course of the year followed Ministry of Education safety guidelines where grills are not fitted in the windows and all the doors open from outside

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

South Imenti has embarked on working as per the guidelines provided by the Ministry of planning to ensure they are in line with the government commitments such education for all and Sustainable Development Goals

- i. Achieve 100 % Universal Secondary Education.
- ii. .Develop TVET infrastructure and equipment.
- iii. Increase access to education and training institutions for learners with Special Needs and Disability.
- iv. Expand the Digital Literacy Programme in order to Integrate ICT into teaching, learning and training, by equipping the computer laboratories in the constituency

The NG CDFC has changed strategy and now has embarked in planting avocado trees which will be a source of income to most primary schools.

2. Environmental performance

The South Imenti NG CDF has been planting indigenous trees and exotic trees to transform the constituency. South Imenti NG CDF is in the process of engaging Water Resource Authority to allow them rehabilitate the four major rivers in the constituency namely Nthingithu, Iraru, Mutonga and Kithino.

South Imenti NG CDFC has constructed modern toilets and Pit latrines to various schools in the course of the financial year and police station, the beneficiary schools are Ndamene Primary school, Gaceero Primary School, Gakuuni Primary School, Lower Chure Primary School , Igoji Police station and Kathanthatu Primary school

3. Employee welfare

The South Imenti NGCDFC has been keen when hiring the employees, it has ensured that gender ratio has been observed, the female employees are four in number and the male employees are four. The NG CDFC has a training plan to capacity build the employees as per their training needs, in the current financial year there were drawbacks and the NG CDFC could not meet the targets due to the Coronavirus Pandemic.

The NG CDFC has committed to ensure that their employees have a medical cover with Britam Insurance. NG CDFC has also provided a conducive working environment by ensuring every employee has a work station

4. Market place practices

South Imenti NG CDF has endeavoured to comply with the Public Finance Management Act by ensuring they only commit to the available funds so as to avoid pending bills to suppliers as a best practice. The NG CDFC has ensured that due procurement procedures are followed during tendering, all projects must be advertised locally if the threshold does not call for open tendering. The advertisements are placed at Deputy County Commissioner office, NG CDF offices, various chiefs offices and respective institutions tendering for goods and services. The sub county officer has been engaged to train the project management committees.

South Imenti has ensured that all suppliers and contractors are paid promptly on producing he necessary documentation

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH
IMENTI CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

5. Community Engagements

South Imenti NG CDFC has formed the sub location committees from the community which identifies and prioritises the needy students from the areas they hail from. NG CDFC has also ensured that the locals are engaged to implement most of the NG CDF funded projects. NG CDFC has also been sensitising the community on the behavioural changes and ways to prevent and reduce HIV infections through HIV campaigns carried out in the constituency.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF-South Imenti 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 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-South Imenti Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-South Imenti Constituency 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-South Imenti Constituency further confirms the completeness of the accounting records maintained for the NGCDF-South Imenti, 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-South Imenti 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-South Imenti Constituency financial statements were approved and signed by the Accounting Officer on 30/09 2020.



Fund Account Manager
Name: Leah Wairimu



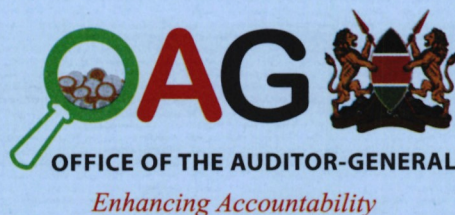
Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number:26858



THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - South Imenti Constituency set out on pages 14 to 62, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Unreconciled Variance on Unutilized Funds

The summary statement of appropriation-recurrent and development combined reflects Kshs.67,213,685 with respect to total budgeted expenditure adjustments which relates to unutilized funds brought forward from 2018/2019 financial year. However, Note 17.3 to the financial statements reflects a comparative balance Kshs.66,615,686 for unutilized funds resulting into an unexplained variance of Kshs.597,999.

In the circumstances, the accuracy of the budgetary adjustments of Kshs.67,213,685 reflected in the summary statement of appropriation-recurrent and development combined could not be confirmed.

2.0 Other Grants and Other Payments - Bursaries

The statement of receipts and payments and Note 7 to the financial statements reflect Kshs.67,509,618 in respect to other grants and other payments which includes Kshs.18,397,927 and Kshs.18,103,519 being bursaries to secondary schools and tertiary institutions respectively, both totalling to Kshs.36,501,446. However, admission numbers for three hundred and sixty-seven (367) beneficiaries issued with bursaries amounting to Kshs.4,156,710 were not provided.

It was therefore not possible to confirm that the beneficiaries were genuine students in the respective schools or tertiary institutions.

3.0 Cash and Cash Equivalents - Stale Cheques

The statement of assets and liabilities and Note 10A to the financial statements reflect a bank balance of Kshs.5,908,444 as at 30 June, 2020. However, a review of the bank reconciliation statement for the month of June, 2020 revealed unrepresented cheques of Kshs.2,702,062 of which cheques amounting to Kshs.834,388 were stale and had not been replaced or reversed in the cash book as at 30 June, 2020.

In the circumstances, the accuracy of the reported cash and cash equivalents balance of Kshs.5,908,444 as at 30 June, 2020 could not be confirmed.

4.0 Project Management Committees' (PMC) Bank Balances

Annex 5 to the financial statements reflects Kshs.18,083,540 being the balances held in PMC bank accounts as at 30 June, 2020. However, the respective cash books, bank certificates and bank reconciliation statements were not provided for audit review. It could therefore not be confirmed that monthly bank reconciliations were completed as required under Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which requires accounting officers to ensure bank accounts reconciliations are completed for each bank account held by that accounting officer, every month and to submit a bank reconciliation statement not later than the 10th of the subsequent month to the National Treasury with a copy to the Auditor-General and that cash books were maintained as required under Regulation 100 of the Regulations which stipulates that accounting officers shall keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts.

In the circumstances, the accuracy and existence of the Kshs.18,083,540 in respect to PMC bank balances as at 30 June, 2020 could not be confirmed. In addition, the Fund Management was in breach of the Law.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - South Imenti Constituency Management in accordance with ISSAI

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.204,581,410 and Kshs.131,413,686 respectively, resulting into an under-funding of Kshs.73,167,724 or 36% of the budget. Similarly, the Fund expended Kshs.125,505,242 against an approved budget of Kshs.204,581,410 resulting into an under-expenditure of Kshs.79,076,168 or 39% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on delivery of services to the residents of South Imenti Constituency.

2.0 Unresolved Prior Year Audit Matters

As disclosed under the progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2020. No satisfactory explanation was provided for not resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Delayed Completion of Projects

The project implementation status report provided for audit revealed that one-hundred and fifty-two (152) projects with a combined budget of Kshs.185,746,034 were planned for implementation during the year under review. However, one-hundred and forty-three (143) projects with a combined budget of Kshs.177,199,268 were still on-going while five (5) projects with an allocation of Kshs.3,898,000 had not been started as at 30 June, 2020.

Delayed completion of projects denied the residents of South Imenti Constituency the benefits that would have accrued from the projects and increases the risk of cost escalations.

2.0 Irregular Payment of Committee Expenses

Note 5 to the financial statements reflects payments of Kshs.8,635,293 for use of goods and services which includes committee expenses of Kshs.5,132,900. Section 43(11) of the National Government Constituencies Development Fund Act, 2015 requires the Constituency Committee to meet at least six (6) times in a year and not to hold more than twenty-four (24) meetings in the same financial year, including sub-committee meetings. However, a review of documents provided for audit review revealed that the National Government Constituencies Development Fund Committee was paid Kshs.2,290,630 being sitting allowances for twenty-seven (27) meetings resulting into overpayment Kshs.193,000 to the committee members.

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

3.0 Transfer to Other Government Entities

3.1 Transfers to Secondary Schools

Note 6 to the financial statements reflects transfers of Kshs.44,116,349 to other government entities which includes Kshs.14,966,349 with respect to transfers to secondary schools. The following observations were made regarding the transfers:

3.1.1 Gankondi Secondary School

The Project for building a kitchen foundation and walls at Gankondi Secondary School for which an amount of Kshs.600,000 was disbursed, provided for co-funding of Kshs.127,000 from parents. However, the project proposal did not define the unit, part or phase of the Project that was to be financed from the counter-part funding contrary to Section 49 of the National Government Constituencies Development Fund Act, 2015 which provides that the Board may consider part funding of a project financed from sources other than the Fund so long as the other financiers or donors of that project have no objection and provided that the part funding for the project availed shall go to a defined unit or any part thereof or phase of the project in order to ensure that the particular portion defined in the allocation is completed with the funds allocated under the Act.

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

3.1.2 Nkumari Day Secondary School

An amount of Kshs.600,000 was transferred to Nkumari Day Secondary School for building a multi-purpose hall. However, audit inspection carried out in December, 2020 revealed that the construction had stalled at the foundation level.

In the circumstances, the value for money for the amount of Kshs.600,000 disbursed in the year ended 30 June, 2020 could not be confirmed.

3.2 Transfers to Primary Schools

Note 6 to the financial statements reflects transfers of Kshs.44,116,349 to other government entities which includes Kshs.24,500,000 transferred to primary schools. The following observations were made regarding the transfers:

3.2.1 Kairaa Primary School

An amount of Kshs.1,000,000 was transferred to Kairaa Primary School for the completion of an existing classroom and construction of a new classroom. However, review of documents provided for audit, revealed that the tender for the supply of construction materials was awarded to the second highest bidder who had quoted Kshs.139,000 instead of the lowest bidder who had quoted Kshs.123,000 without justification contrary to Section 86(1) (a) of the Public Procurement and Asset Disposal Act, 2015 which requires the successful tender to be the one with lowest evaluated price. Further, the inspection and acceptance committee certificates issued in accordance with Section 48(4) of the Public Procurement and Assets Disposal Act, 2015 were not provided for audit. It was therefore, not possible to confirm that the amount of Kshs.1,000,000 paid was equivalent to the work done.

In the circumstances, value for money for the expenditure of Kshs.1,000,000 could not be confirmed. In addition, the Fund Management was in breach of the Law.

3.2.2 Kiandungu Primary School

An amount of Kshs.1,000,000 was transferred to Kiandungu Primary School for the completion of a sixty (60) bed-capacity dormitory including walling, roofing, chipboard ceiling, fixing of windows and doors, wall plastering, flooring and painting to completion. However, audit inspection in December, 2020 revealed that chipboard ceiling, painting works and electrical works costing Kshs.104,000, Kshs.26,000 and Kshs.100,000 respectively, all totalling to Kshs.230,000 had not been done though money transferred to the school had been spent.

In the circumstances, value for money for the expenditure of Kshs.230,000 could not be confirmed.

4.0 Others Grants and Other Payments

Note 7 to the financial statements reflects other grants and other payments of Kshs.67,509,618. The following observations were made regarding the expenditure:

4.1 Security Projects

4.1.1 Igoji Police Posts

The expenditure included Kshs.13,500,000 in respect to security projects of which Kshs.600,000 was disbursed for completion of a staff house and raising two courses for

the Officer Commanding Station (OCS) administration offices at Igoji Police Station. However, audit inspection in December, 2020 revealed that the staff house was not complete and the Project appeared to have stalled as no works were on going and the contractor was not on site.

In the circumstances, the value for money for the expenditure of Kshs.600,000 could not be confirmed.

4.1.2 Kinoro Police Post

The balance of Kshs.13,500,000 with respect to security projects included Kshs.1,000,000 for putting up windows, doors, plastering and flooring of a building at Kinoro Police Post. The Project started in 2014/2015 financial year and a total of Kshs.3,000,000 had been paid as at 30 June, 2020. However, audit inspection in December, 2020 revealed that the works had been done to completion but the project was not in use.

In the circumstances, the value for money for the cumulative expenditure of Kshs.3,000,000 on the Project could not be confirmed.

4.1.3 Igoji Department Offices

The expenditure of Kshs.13,500,000 with respect to security projects included Kshs.1,000,000 transferred to Igoji Department Offices for putting up tiles and electrical connection to the Offices. A review of documents provided for audit revealed that the Project had been funded for ten (10) years since financial year 2010/2011 and had been allocated a total of Kshs.42,028,045 as at 30 June, 2020. However as at the time of audit in December, 2020 the Project was still not complete. Further, no evidence was provided that the furniture for the Offices had been budgeted for which may cause further delay in the project completion and use.

In the circumstances, value for money for the cumulative expenditure of Kshs.42,028,045 on the Project could not be confirmed.

4.2 Emergency Projects - Igoji Department Offices

The other grants and other payments balance of Kshs.67,509,618 includes Kshs.8,080,000 in respect to emergency projects of which Kshs.800,000 was transferred to Igoji Department Offices for soil excavation around the offices and removal of an existing building. However, no evidence was provided for audit to justify that the expenditure was an emergency as provided under Section 8(3) of the Constituency Development Fund Act, 2015 which stipulates that emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the Committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

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

4.3 Environment Projects – Un-Installed Tanks

Included in the other grants and other payments is Kshs.2,180,818 with respect to environment projects of which Kshs.300,000 was used for procurement of 6 (six) water tanks of 8,000 litres each for distribution to six (6) primary schools. However, audit inspection carried out in December, 2020 revealed that tanks costing Kshs.200,000 delivered to four (4) primary schools had not been mounted and were therefore not in use.

In the circumstances, value for money for the expenditure of Kshs.200,000 on the water tanks could not be confirmed.

4.4 Unbudgeted Expenditure

Included in the other grants and other payments is an amount of Kshs.18,103,519 with respect to bursary to tertiary institutions of which an amount of Kshs.4,260,219 was spent on procurement of textbooks distributed to various primary schools within the Constituency. However, documents provided for audit revealed that there was no budgetary allocation for the expenditure. The amount of Kshs.4,260,219 was therefore spent without any budgetary allocation contrary to Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the National Assembly.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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, 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 National Government Constituencies Development Fund - South Imenti Constituency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern 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 Fund's 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 with limited assurance as to 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 in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


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

the Fund's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 December, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2020

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

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	119,740,876	109,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	98,000	-
TOTAL RECEIPTS		119,838,876	109,784,483
PAYMENTS			
Compensation of employees	4	3,625,639	2,236,929
Use of goods and services	5	8,635,293	7,931,811
Transfers to Other Government Units	6	44,116,349	34,150,000
Other grants and transfers	7	67,509,618	56,817,525
Acquisition of Assets	8	119,480	1,086,021
Other Payments	9	1,781,412	
TOTAL PAYMENTS		125,787,791	102,222,286
SURPLUS/(DEFICIT)		(5,948,915)	7,562,197

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-South Imenti Constituency financial statements were approved on 30/09 2020 and signed by:


 Fund Account Manager
 Name: Leah Wairimu


 National Sub-County Accountant
 Name: Joseph Karanja
 ICPAK Member Number: 26858



THE NATIONAL SUB-COUNTY
 ACCOUNTANT
 IMENTI SOUTH

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH
IMENTI CONSTITUENCY**


Reports and Financial Statements


For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,908,444	11,574,810
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,908,444	11,574,810
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,908,444	11,574,810
FINANCIAL LIABILITIES			
Accounts Payable		-	-
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		5,908,444	11,574,810
REPRESENTED BY			
Fund balance b/fwd	13	11,574,810	4,012,612
Prior year adjustments	14	282,550	-
Surplus/Deficit for the year		(5,948,915)	7,562,198
NET FINANCIAL POSITION		5,908,444	11,574,810

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-South Imenti Constituency financial statements were approved on 30/09/20 2020 and signed by:


Fund Account Manager
Name: Leah Wairimu


National Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number:



THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SOUTH IMENTI CONSTITUENCY


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IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	119,740,876	109,784,483
Other Receipts	3	98,000	-
Total receipts		119,838,876	109,784,483
Payments for operating expenses			
Compensation of Employees	4	3,625,639	2,236,929
Use of goods and services	5	8,635,293	7,931,811
Transfers to Other Government Units	6	44,116,349	34,150,000
Other grants and transfers	7	67,509,618	56,817,524
Other Payments	9	1,781,412	-
Total payments		125,668,311	101,136,265
Total Receipts Less Total Payments		(5,829,435)	8,648,218
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	282,550	-
Net cash flow from operating activities		(5,546,885)	8,648,218
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(119,480)	(1,086,021)
Net cash flows from Investing Activities		(119,480)	(1,086,021)
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,666,366)	7,562,197
Cash and cash equivalent at BEGINNING of the year	13	11,574,810	4,012,612
Cash and cash equivalent at END of the year		5,908,444	11,574,810

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-South Imenti Constituency financial statements were approved on 30/07 2020 and signed by:


Fund Account Manager
Name: Leah Wairimu


National Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 26858



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	51,740,876	189,108,600	119,740,876	69,367,724	63.3%
Unspent balances		11,574,810	11,574,810	11,574,810	-	0.0%
Receivable from the Board other FY		3,800,000	3,800,000		3,800,000	
Other Receipt		98,000	98,000	98,000	-	
TOTAL RECEIPTS	137,367,724	67,213,686	204,581,410	131,413,686	73,167,724.00	64.2%
PAYMENTS						
Compensation of Employees	3,155,916.00	2,168,105	5,324,021	3,625,639	1,698,382	68%
Use of goods and services	9,207,179	4,304,174	13,511,353	8,635,293	4,876,060	64%
Transfers to Other Government Units	46,500,000	27,866,349	74,366,349	44,116,349	30,250,000	59.3%
Other grants and transfers	78,504,629	30,875,644	109,380,273	67,509,618	41,870,655	61.7%
Acquisition of Assets		120,000	120,000	119,480	520	99.6%
Other Payments		1,781,412	1,781,412	1,781,412		0.0%
Prior year adjustments				(282,550)	282,550	
unallocated A-i-A		98,000	98,000	-	98,000	0.0%
TOTAL	137,367,724	67,213,685	204,581,410	125,505,242	79,076,168	61.4%

Note


(i) Kshs 73,167,724.00 is the amount receivable from NG CDF Board as at 30th June 2020

(ii) The % of Utilization are below 90% hence budget underutilization since the NG CDF Board did not release funds on time.


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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- (iii) Kshs 67,213,685 in adjustment column represents opening cash book balance as at 1st July 2019 of Kshs 11,574,810, Funds received in the financial year relating to financial year 2018/2019 of Kshs. 51,740,876, Kshs 500,000 receivable from the NG CDFC Board relating to Financial years 2015/2016 and Kshs 3,300,000 for 2018/2019
- (iv) Kshs 282,550 prior year adjustment relates to stale bursary cheques reversed in current financial year relating to 2018/2019 financial year

The NGCDF-South Imenti Constituency financial statements were approved on 30/09/ 2020 and signed by:


Fund Account Manager
Name: Leah Wairimu




Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 26858

THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY

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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programmes/Sub programme	Original Budget 2019/2020 a	Adjustment b	Final Budget c=a+b	Actual on comparable basis d	Budget Utilisation difference e=c-d	% of utilisation f=d/c%
1.0 Administration/ Recurrent						
1.01 Compensation of employees	3,155,916	2,168,105	5,324,021	3,597,244	1,726,777	68%
2.0 Use of goods and services						
Administration/ Recurrent						
2.01 Goods and services	2,806,947	693,841	3,500,789	3,500,789	-	100%
2.02 Committee expenses	2,279,200	1,084,360	3,363,560	3,363,560	-	100%
Sub total	5,086,147	1,778,201	6,864,349	6,864,349	-	100%
Monitoring & Evaluation						
2.03 Goods and services	621,032	697,726	1,318,758	1,197,727	121,030.99	91%
2.04 Committee expenses	1,500,000	950,627	2,450,627	601,612	1,849,015.12	25%
2.05 NG-CDFC/PMC Capacity building	2,000,000	877,619	2,877,619	2,877,619.00	-	0%
Sub total	4,121,032	2,525,972	6,647,004	1,799,339	4,847,665.11	27%
Total use of goods and services	9,207,179	4,304,174	13,511,353	8,663,688	4,847,665	64%
3.0 Transfer to other Government units						
Primary Education Projects						
3.01 Baitigitu Primary School	500,000	500,000	1,000,000	500,000	500,000	50%
3.02 Bubui Primary School	400,000		400,000	400,000	-	0%
3.04 Gaatia Primary School	500,000		500,000	500,000	-	0%
3.05 Gaccero Primary School	500,000		500,000	500,000	-	100%
3.06 Gakiiri Primary School		600000	600000	600000	-	100%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY

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3.07 Gakuuni Primary School	500,000		500,000	500,000	-	100%
3.08 Gangara Primary School	400,000		400,000	400,000	-	100%
3.09 Gatakene Primary School	500,000		500,000	500,000	-	100%
3.10 Gatuntunte Primary School		400000	400000	400000	-	100%
3.11 Gaturi Primary School	500,000		500,000	500,000	-	100%
3.13 Gaukune Primary School		500000	500000	500000	-	100%
3.14 Gicici Primary School		600000	600000	600000	-	100%
3.15 Gikurune Primary School		500000	500000	500000	-	100%
3.16 Gitara Primary School	400,000	400,000	800,000	400,000	400,000	50%
3.17 Iriene Primary School	600,000		600,000	600,000	-	100%
3.18 Ithimbari Primary School		500000	500000	500000	-	100%
3.20 Ithitwe Primary School		400000	400000	500000	(100,000)	125%
3.21 Kagaru Primary School		600000	600000	600000	-	100%
3.22 Kairaa Primary School	700,000	1,000,000	1,700,000	1,000,000	700,000	59%
3.23 Kanthathatu Primary School		400000	400000	400000	-	100%
3.24 Karegi Primary School		500000	500000	500000	-	100%
3.25 Karoe Primary School	400,000		400,000	400,000	-	0%
3.26 Kathera Primary School		500000	500000	500000	-	100%
3.27 Kathigiri public boarding Primary School	700,000		700,000	700,000	-	0%
3.28 Kaura Primary School	600,000	600,000	1,200,000	600,000	600,000	50%
3.29 Kaurone Primary School	400,000		400,000	400,000	-	0%
3.30 Kiamweri Primary School	500,000		500,000	500,000	-	0%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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For the year ended June 30, 2020

3.31 Kiangungu Boarding Primary School	1,000,000		1,000,000	1,000,000	-	100%
3.32 Kigane Primary School	500,000	500,000	1,000,000	1,000,000	-	100%
3.33 Kithi Public Boarding Primary School	500,000	500,000	1,000,000	500,000	500,000	50%
3.34 Kinoro Primary School	600,000		600,000	600,000	-	0%
3.35 Kionyo Primary School		300000	300000	300000	-	100%
3.36 Kireru Primary School		600000	600000	600000	-	100%
3.37 Kiringa Primary School		500000	500000	500000	-	100%
3.38 Kiroone Primary School	500,000		500,000	500,000	-	100%
3.39 Kithakanaro Primary School	500,000		500,000	500,000	500,000	0%
3.40 Kithunguri Primary School	400,000		400,000	400,000	400,000	0%
3.41 Kiune Primary School	700,000		700,000	700,000	-	100%
3.42 Lower Chure Primary School	1,300,000		1,300,000	1,300,000	-	100%
3.43 Machegene Primary School		400000	400000	400000	-	100%
3.44 Mamuru Primary School	700,000		700,000	700,000	700,000	0%
3.45 Maraa Primary School	800,000		800,000	800,000	800,000	0%
3.46 Mbeti Primary School	700,000		700,000	700,000	700,000	0%
3.47 Mikumbune Primary School	500,000		500,000	500,000	500,000	0%
3.48 Miruriiri Primary School	500,000		500,000	500,000	-	100%
3.49 Muriru Primary School		600000	600000	600000	-	100%
3.50 Mutunguru Primary School		400000	400000	400000	-	100%
3.51 Muungu Primary School	500,000		500,000	500,000	-	100%
3.52 Mworoga primary School		500000	500000	500000	-	100%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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3.53 Ndamene Primary School	500,000		500,000	500,000	-	100%
3.54 Njerune Primary School		600000	600000	600000	-	100%
3.55 Njogune Boarding Primary School		500000	500000	500000	-	100%
3.56 Nkubu Primary School	500,000		500,000	500,000	500,000	0%
3.57 Nkugwe Primary School		500000	500000	500000	-	100%
3.58 Nkumari Primary School	900,000		900,000	900,000	900,000	0%
3.59 Nkunjumu Primary School	600,000		600,000	600,000	600,000	0%
3.60 Nkuriga Primary School	700,000		700,000	700,000	700,000	0%
3.61 Rwarene Primary School	400,000		400,000	400,000	400,000	100%
3.62 Rwompo Primary School	900,000		900,000	900,000	900,000	0%
3.63 St. Marks Mweru Primary School	600,000	500,000	1,100,000	1,100,000	1,100,000	0%
3.64 Ucima Primary School	700,000		700,000	700,000	-	100%
3.65 Ukuu Primary School	400,000		400,000	400,000	-	100%
3.66 Wesley Boarding Primary School	500,000		500,000	500,000	-	100%
Sub Total	24,500,000	14,400,000	38,900,000	24,500,000	14,400,000	63%
Secondary School Projects			-	-	-	
3.67 Gaatia Day Secondary School	500,000		500,000	500,000	500,000	0%
3.68 Gankodi Day Secondary School	600,000	600,000	1,200,000	600,000	600,000	50%
3.69 Geeto Day Secondary School		500000	500000	500000	-	100%
3.70 Gikurune Boys Secondary School		500000	500000	500000	-	100%
3.71 Gikurune girls Secondary School	1,000,000		1,000,000	1,000,000	1,000,000	0%
3.72 Igandene Day Secondary School	500,000		500,000	500,000	500,000	0%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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3.73 Igoki Boys Secondary School	500,000		500,000	500,000	500,000	-	100%
3.74 Kagwampungu Mixed Day Secondary School	500,000		500,000	500,000	500,000	0%	
3.75 Kairaa Day Secondary School	500,000		500,000	500,000	500,000	100%	
3.76 Kanyakine Boys Secondary School	500,000		500,000	500,000	500,000	0%	
3.78 Kathanthatu Day Secondary School		500000	500000	500000	500000	100%	
3.79 Kathera Boys Secondary School		600000	600000	600000	600000	100%	
3.80 Kathera Girls Secondary School		600000	600000	600000	600000	100%	
3.81 Kianjogu Day Secondary School		600000	600000	600000	600000	100%	
3.82 Kigarine Day Secondary School		700000	700000	700000	700000	100%	
3.84 Kithangari Boys Secondary School	500,000	700,000	1,200,000	700,000	500,000	58%	
3.85 Kithangari Girls Secondary School	500,000	500,000	1,000,000	500,000	500,000	50%	
3.86 Kithunguri Day Secondary School	400,000	500,000	900,000	500,000	400,000	56%	
3.87 Kothine Day Secondary School	1,000,000	700,000	1,700,000	600,000	1,100,000	35%	
3.88 Kothine Day Secondary School					-		
3.89 Mbaine Day Secondary School	600,000		600,000	600,000	600,000	0%	
3.90 Menwe Day Secondary School		500000	500000	500000	500000	100%	
3.91 Miruriiri Girls Secondary School	500,000		500,000	500,000	500,000	0%	
3.92 Murembu Day Secondary School		700000	700000	700000	700000	100%	
3.93 Mutiokiama Secondary School	500,000		500,000	500,000	500,000	100%	
3.94 Mutunguru Day Secondary School	600,000		600,000	600,000	600,000	0%	
3.95 Mworoga Day Secondary School	800,000		800,000	800,000	800,000	100%	
3.96 Ndagene Boys Secondary School	600,000		600,000	600,000	600,000	100%	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY

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For the year ended June 30, 2020

3.97 Nkubu Day Secondary School	1,000,000	700,000	1,700,000	700,000	1,000,000	41%
3.98 Nkuene Girls secondary school	700,000		700,000	700,000		100%
3.99 Nkumari Day Secondary School	700,000	600,000	1,300,000	600,000	700,000	46%
3.100 Nyagene Girls Secondary School	500,000		500,000		500,000	0%
3.101 Rurama Day Secondary School		466349	466349	466349		100%
3.102 Rwompo Day Secondary School		500000	500000	500000		100%
3.103 St. Agnes Gaukune Secondary School	700,000		700,000		700,000	0%
3.104 Ukuu High School	800,000		800,000		800,000	0%
3.105 Upper Mikumbune Day Secondary School	500,000		500,000	500,000		100%
3.106 Uruku Girls Secondary School		500000	500000	500000		100%
Sub Total	15,500,000	10,966,349	26,466,349	14,966,349	11,500,000	57%
Tertiary Education						
3.107 Kanyakine College	6,500,000		6,500,000	4,650,000	1,850,000	72%
Sub Total	6,500,000	-	6,500,000	4,650,000	1,850,000	72%
Receivable from the Board relating to other financial year			0			
2015/2016 Tertiary			0			
3.108 Audit fee reallocated to Kanyakine college		500000	500000		500,000.00	0%
2018/2019 Primary Schools						
3.109 Kagumone Primary School		2000000	2000000		2,000,000.00	0%
Sub Total		2500000	2500000			
Total transfers to other Government units	46,500,000	27,866,349	74,366,349	44,116,349	30,250,000	59%
4. 0 Other Grants and Transfers						
Bursary						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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4.01 Bursary Secondary	16,343,931	4,940,293	21,284,224	18,397,927	2,886,297.28	86%
4.02 Bursary Tertiary	16,000,000	6,415,540	22,415,540	18,103,519	4,312,021.44	81%
4.03 Social Programme	1,998,000	700,000	2,698,000		2,698,000.00	0%
Sub total	34,341,931	12,055,834	46,397,765	36,501,446	9,896,318.72	79%
Emergency						
4.04 St. Agnes Gaukune Secondary School				200,000		
4.05 Yururu Boarding Primary School				200,000		
4.06 Ucima Primary School				100,000		
4.07 Mikumbune Secondary School				200,000		
4.08 Kagumone Primary School				100,000		
4.09 Gatakene Primary School				100,000		
4.10 Giumpu Primary School				300,000		
4.11 Mikumbune Primary School				30,000		
4.12 Yururu Girls Boarding Primary School				600,000		
Primary Schools				1,830,000		
4.13 Mworoga Day secondary school				125,000		
4.14 Mitunguu Day secondary school				200,000		
4.15 Kiangua Secondary School				200,000		
4.16 Mutiokiana Secondary School				100,000		
4.17 Rurama Day Secondary School				550,000		
4.18 Gikurune Boys Secondary School				200,000		
Secondary Schools				1,375,000		
4.19 Igoji Departmental offices				800,000		
4.20 Igoji Police Station				300,000		
Security				1,100,000		
4.21 Kathangarine Culvert				800,000		
4.22 Kwa Ndege Culvert				600,000		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY

Reports and Financial Statements

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4.23 Iraru Bridge					575,000			
4.24 NG CDF Toilet					100,000			
4.25 Gakui Bridge					1,600,000			
4.26 Gaki Water Project					100,000			
Others					3,775,000			
Emergency	7,198,241	1,838,993	9,037,235	957,235	8,080,000			89%
Security								
4.27 Baitigitu Ap Line		300000	300000	-	300000			100%
4.28 Igandene Assistance Chiefs Office	500,000		500,000	-	500,000			100%
4.29 Igoji Chiefs Office	344,748	500,000	844,748	844,748				0%
4.30 Igoji Departmental Offices	1,000,000	4,000,000	5,000,000	-	5,000,000			100%
4.31 Igoji Police Station	1,000,000	600,000	1,600,000	1,000,000	600,000			38%
4.32 Igoji West Do's Office		500000	500000	-	500000			100%
4.33 Imenti South DC 's Residence	500,000		500,000	-	500,000			100%
4.34 Irene AP Line	725,000		725,000	725,000				0%
4.35 Kariene Assistance Chiefs Office	500,000		500,000	-	500,000			100%
4.36 Kathigu Assistance Chiefs Office		500000	500000	-	500000			100%
4.37 Keria Police Post		300000	300000	-	300000			100%
4.38 Kiangua Police Post	1,500,000		1,500,000	1,500,000				0%
4.39 Kianjogu Chiefs Office	400,000		400,000	400,000				0%
4.40 Kinoro Police Post	1,000,000		1,000,000	-	1,000,000			100%
4.41 Kirendene Chiefs Office		300000	300000	-	300000			100%
4.42 Kothine Chiefs Office	500,000		500,000	500,000				0%
4.43 Marimba Police Post	500,000		500,000	-	500,000			100%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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4.44 Mbeti Police Post				500000	500000	-	100%
4.45 Mitunguu Police Station	500,000	500,000	1,000,000	500,000	500,000	500,000	50%
4.46 Muchogomo Asst. Chiefs Office		400000	400000	400000	-	-	100%
4.47 Muguru Assistance Chiefs Office	500,000		500,000		500,000	500,000	0%
4.48 Nkachie Chiefs Office	400,000		400,000		400,000	400,000	0%
4.49 Nkubu Police Station	500,000		500,000		500,000	500,000	0%
4.50 Nkuene Departmental Offices	2,000,000		2,000,000		2,000,000	2,000,000	0%
4.51 Ntemwene Chiefs Office	500,000		500,000		500,000	-	100%
4.52 Ukuu Chiefs Office	500,000	600,000	1,100,000		600,000	500,000	55%
4.53 Yururu Assistance Chiefs Office	500,000		500,000		500,000	-	100%
Sub total	13,869,748	9,000,000	22,869,748	13,500,000	9,369,748	9,369,748	59%
Sports							
4.56 Goal posts	630,000		630,000		630,000	-	100%
4.57 Constituency Sports activities	2,117,354		2,117,354		2,117,354	-	100%
Sub total	2,747,354	-	2,747,354	2,747,354	2,747,354	-	100%
Environmental Activities							
4.58 Environmental Activities	2,747,354	2,180,818	4,928,172		2,180,818	2,747,355	44%
Sub Total	2,747,354	2,180,818	4,928,172	2,180,818	2,747,355	2,747,355	44%
Social facilities							
4.59 Upper Kithangari Resource Centre	2,100,000		2,100,000			2,100,000	0%
4.60 Giuti Resource Centre	1,000,000	1,000,000	2,000,000		1,000,000	1,000,000	50%
4.61 Chure Social Hall	500,000		500,000			500,000	0%
4.62 Kionyo Resource Centre	5,000,000		5,000,000			5,000,000	0%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY

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4.63 Nkumbo Resource Centre	1,500,000	1,500,000	3,000,000	1,500,000	1,500,000	50%
4.64 Kinoro Resource Centre	2,100,000	2,000,000	4,100,000	2,000,000	2,100,000	49%
4.65 Mitunguu ICT Center	2,000,000		2,000,000		2,000,000	0%
4.67 Mikumbune National Library	1,000,000		1,000,000		1,000,000	0%
4.68 Kathera ICT Center	2,000,000		2,000,000		2,000,000	0%
4.69 Uruku ICT center	400,000		400,000		400,000	0%
Sub Total	17,600,000	4,500,000	22,100,000	4,500,000	17,600,000	20%
4.70 Strategic plan		1,781,412	1,781,412		1,781,412	100%
Receivable from the Board relating to other financial year						
2018/2019 Security						
4.71 Imenti South DC Residence		1,000,000	1,000,000		1,000,000	0%
4.72 Kiroone Chiefs Camp		300,000	300,000		300,000	0%
Sub Total	-	1,300,000	1,300,000	-	1,300,000	
Total Other grants and transfers	78,504,629	32,657,057	111,161,686	69,291,030	41,870,656	
Acquisition of assets						
Photocopier		120,000	120,000	119,480	520.00	100%
Prior year adjustment				(282,550)	282,550	
unallocated A-i-A		98000	98000		98,000.00	0%
	137,367,724	67,213,685	204,581,409	125,505,241	79,076,168	61%

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

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)



Fund Account Manager
Name: Leah Wairimu



Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 26858



THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH

THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SOUTH IMENTI CONSTITUENCY
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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SOUTH IMENTI CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SOUTH IMENTI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SOUTH IMENTI CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SOUTH IMENTI CONSTITUENCY
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For the year ended June 30, 2020**

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDF Board		
B047223	43,799,839	
B047342	6,441,036	
B041209	4,000,000	
B047652	20,000,000	
B049175	9,000,000	
B104096	17,000,000	
B104479	18,000,000	
B041426	1,500,000	
B005180	-	54,784,483
B030154	-	10,000,000
B005474	-	20,000,000
B007473	-	6,000,000
B042839	-	7,000,000
B042696	-	1,000,000
B042618	-	11,000,000.00
TOTAL	119,740,876	109,784,483

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SOUTH IMENTI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	98,000	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	98,000	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,623,791	2,223,829
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	987,648	-
Employer Contributions Compulsory national social security schemes	14,200	13,100
Total	3,625,639	2,236,929

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

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	5,132,900	3,876,590
Utilities, supplies and services	59,317	30,672
Communication, supplies and services	82,510	32,880
Domestic travel and subsistence	476,200	360,800
Printing, advertising and information supplies & services	670,200	361,870
Rentals of produced assets		
Training expenses	92,000	222,080
Hospitality supplies and services	226,822	98,390
Insurance costs	177,294	313,895
Office and general supplies and services	72,880	40,760
Other operating expenses	77,380	20,000
Routine maintenance – vehicles and other transport equipment	384,620	384,886
Routine maintenance – other assets	179,090	65,360
Fuel, oil & lubricant	790,000	631,770
Other Committee Expenses	214,080	304,250
Total	8,635,293	6,744,203

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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	24,500,000	19,450,000
Transfers to secondary schools	14,966,349	14,700,000
Transfers to tertiary institutions	4,650,000	-
Transfers to health institutions	-	-
TOTAL	44,116,349	34,150,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	18,397,927	8,709,071
Bursary – tertiary institutions	18,103,519	16,255,870
Bursary – special schools		
Mock & CAT		
Security projects	13,500,000	9,600,000
Sports projects	2,747,354	2,180,818
Environment projects	2,180,818	
Emergency projects	8,080,000	4,685,000
Other social facilities	4,500,000	15,386,766
Total	67,509,618	56,817,525

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8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	881,194.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	119,480	204,827.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	119,480	1,086,021

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	1,781,412	1,187,608
ICT Hub	-	-
	1,781,412	1,187,608

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Cooperative Bank of Kenya , Account No. 01120020073300</i>	5,908,444	11,574,810
	-	-
	-	-
Total	5,908,444	11,574,810
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
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 or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total				-

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

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

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	11,574,810	4,012,612
Cash in hand	-	-
Imprest	-	-
Total	11,574,810	4,012,612

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others- Prior years Bursary stale cheques reversed in current year	-	282,550	282,550
	-	282,550	282,550

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	5,106,600.00	-
Imprest surrendered during the Year (C)	5,106,600.0	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	231,682	494,478
Others (<i>specify</i>)	-	-
	231,682	494,478

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of Employees	1,726,777	1,097,959
Use of goods and services	4,847,665	1,273,851
Transfers to Other Government Units	30,250,000	47,616,349
Other grants and transfers	41,870,655	17,388,720
Acquisition of Assets	520	(761,194)
Prior year adjustments	282,550	
unallocated A-i-A	98,000	
TOTAL	79,076,168	66,615,686

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	18,083,540	18,786,465
	18,083,540	18,786,465

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SOUTH IMENTI CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

EMPLOYEE NAME	JOB GROUP	DESIGNATION	GRATUITY PROVISION 2019/2020	2018/2019
Stephen Mwenda Mbae	J	Clerk of Works	47,790	122,462
Josef Majau Kiugu	H	Accounts Assistant	33,145	86,862
Idah Gaceri Kaaria	H	Records Management Officer	38,973	102,969
Eney Mukami Kaburu	G	Clerical Officer I	34,522	90,582
JackhimGitonga Manene	G	Driver	34,522	90,582
Stella Kanana	F	Clerical Officer II	21,787	1,021
Elosy Mwendwa	F	Office Assistant	20,944	
			231,682	494,478

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
1.0 Administration/ Recurrent				
1.01 Compensation of employees		1,726,777		
2.00 Use of goods and services		-		
2.01 Goods and services		121,031		
2.02 Committee expenses		1,849,015		
2.03 NG-CDFC/PMC Capacity building		2,877,619		
Sub total		4,847,665		
3.0 Transfer to other Government units				
Primary Education Projects				
3.01 Baitigitu Primary School		500,000		
3.02 Bubui Primary School		400,000		
3.03 Gaatia Primary School		500,000		
3.04 Gitara Primary School		400,000		
3.05 Ithitwe Primary School		-100,000		
3.06 Kairaa Primary School		700,000		
3.07 Karoe Primary School		400,000		
3.08 Kathigiri public boarding Primary School		700,000		
3.09 Kaura Primary School		600,000		
3.10 Kaurone Primary School		400,000		
3.11 Kiamweri Primary School		500,000		
3.12 Kitthe Public Boarding Primary School		500,000		

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3.13 Kinoro Primary School			600,000	
3.14 Kithakanaro Primary School			500,000	
3.15 Kithunguri Primary School			400,000	
3.16 Mamuru Primary School			700,000	
3.17 Maraa Primary School			800,000	
3.18 Mbeti Primary School			700,000	
3.19 Mikumbune Primary School			500,000	
3.20 Nkubu Primary School			500,000	
3.21 Nkumari Primary School			900,000	
3.22 Nkunjumu Primary School			600,000	
3.23 Nkuriga Primary School			700,000	
3.24 Rwompo Primary School			900,000	
3.25 St. Marks Mweru Primary School			1,100,000	
Sub Total			14,400,000	
Secondary School Projects			-	
3.26 Gaatia Day Secondary School			500,000	
3.27 Gankodi Day Secondary School			600,000	
3.28 Gikurune girls Secondary School			1,000,000	
3.29 Igandene Day Secondary School			500,000	
3.30 Kagwampungu Mixed Day Secondary School			500,000	
3.31 Kanyakine Boys Secondary School			500,000	
3.32 Kithangari Boys Secondary School			500,000	
3.33 Kithangari Girls Secondary School			500,000	
3.34 Kithunguri Day Secondary School			400,000	
3.35 Kothine Day Secondary School			1,100,000	
3.36 Mbaine Day Secondary School			600,000	

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3.37 Miruriiri Girls Secondary School		500,000	
3.38 Mutunguru Day Secondary School		600,000	
3.39 Nkubu Day Secondary School		1,000,000	
3.40 Nkumari Day Secondary School		700,000	
3.41 Nyagene Girls Secondary School		500,000	
3.42 St. Agnes Gaukune Secondary School		700,000	
3.43 Ukuu High School		800,000	
Sub Total		11,500,000	
Tertiary Education		-	
3.44 Kanyakine College		1,850,000	
Sub Total		1,850,000	
Receivable from the Board relating to other financial year			
2015/2016 Tertiary			
3.45 Audit fee reallocated to Kanyakine college		500,000	
2018/2019 Primary Schools		-	
3.46 Kagumone Primary School		2,000,000	
Sub Total		2,500,000	
Total transfers to other Government units		30,250,000	
4. 0 Other Grants and Transfers			
Bursary			
4.01 Bursary Secondary		2,886,297	
4.02 Bursary Tertiary		4,312,021	
4.03 Social Programme		2,698,000.00	
Sub total		9,896,318	

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Emergency			957,235	
Security				
4.04 Igoji Chiefs Office			844,748	
4.05 Igoji Police Station			1,000,000	
4.06 Irene AP Line			725,000	
4.07 Kiangua Police Post			1,500,000	
4.08 Kianjogu Chiefs Office			400,000	
4.09 Kothine Chiefs Office			500,000	
4.10 Mitunguu Police Station			500,000	
4.11 Muguru Assistance Chiefs Office			500,000	
4.12 Nkachie Chiefs Office			400,000	
4.13 Nkubu Police Station			500,000	
4.14 Nkuene Departmental Offices			2,000,000	
4.15 Ukuu Chiefs Office			500,000	
Sub total			9,369,748	
Environmental Activities			-	
4.16 Environmental Activities			2,747,355	
Sub Total			2,747,355	
Social facilities			-	
4.17 Upper Kithangari Resource Centre			2,100,000	
4.18 Giuti Resource Centre			1,000,000	
4.19 Chure Social Hall			500,000	
4.20 Kionyo Resource Centre			5,000,000	
4.21 Mitunguu ICT Center			2,000,000	
4.22 Mikumbune National Library			1,000,000	
4.23 Kathera ICT Center			2,000,000	
4.24 Uruku ICT center			400,000	

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Sub Total			17,600,000	
Receivable from the Board relating to other financial year			-	
2018/2019 Security			-	
4.25 Imenti South DC Residence			1,000,000	
4.26 Kiroone Chiefs Camp			300,000	
Sub Total			1,300,000	
Total Other grants and transfers			41,870,656	
Acquisition of assets				
Photocopier			520	
Prior year adjustment			282,550	
unallocated A-i-A			98,000.00	
			381,070	
			79,076,168	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land				
Buildings and structures	6,327,547	-		6,327,547
Transport equipment	11,371,750	-	-	11,371,750
Office equipment, furniture and fittings	281,794	119,480	-	401,274
ICT Equipment, Software and Other ICT Assets	540,301	-	-	540,301
Other Machinery and Equipment	289,650	-	-	289,650
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	18,811,042	119,480	-	18,930,522

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

ACCOUNT NAME	BANK	ACCOUNT NO.	BALANCE Kshs 2019/2020	BALANCE Kshs 2018/2019
Baitigitu Ap Line	Cooperative Bank of Kenya	1141206810700	607	
Baitigitu Primary School	Cooperative Bank of Kenya	1141020643000	3435	1,825
Chure Social Hall	Cooperative Bank of Kenya	1141206476900	503633	847,784
Gaatia Primary School	Cooperative Bank of Kenya	1134205389100	501967.5	501,967.50
Gaceero Primary School	Cooperative Bank of Kenya	1141206822100	439087	
Gakiiri Primary School	Cooperative Bank of Kenya	1141206682800	31322.5	450,983
Gakuuni Girls Secondary School	Cooperative Bank of Kenya	1134205499600	2250	701,150
Gangara Primary School	Cooperative Bank of Kenya	1141206750100	171837.5	
Gankondi Primary School	Cooperative Bank of Kenya	1134205238100	114393	
Gatuntune Primary School	Cooperative Bank of Kenya	1141206823200	5652.5	
Gaturi Primary School	Cooperative Bank of Kenya	1141206457100	500433.8	234
Gaukune Primary School	Cooperative Bank of Kenya	1141206685800	831	
Geeto Primary School	Cooperative Bank of Kenya	1141206470000	38792.5	438,693
Gicici Primary School	Cooperative Bank of Kenya	1141206174600	1358.5	
Gikurune Primary School	Cooperative Bank of Kenya	1141206682600	457.5	
Igandene Secondary School	Cooperative Bank of Kenya	1134205589200	6794	601,564
Igoji Departmental Offices	Cooperative Bank of Kenya	1134205826500	34013.6	1,760
Igoji West Do's Office	Cooperative Bank of Kenya	1134205476800	1094	400,159
Imenti South Dc Residence	Cooperative Bank of Kenya	1141205828700	1987	
Iriene Primary School	Cooperative Bank of Kenya	1141206594300	1135.5	490,151
Ithimbari Primary School	Cooperative Bank of Kenya	1141206850000	371035	
Ithitwe Primary School	Cooperative Bank of Kenya	1141206834600	372.5	
Kagumone Primary School	Cooperative Bank of Kenya	1141206821200	1382.5	333
Kairaa Day Secondary School	Cooperative Bank of Kenya	1139023221400	11000	
Kairaa Primary School	Cooperative Bank of Kenya	1141207404100	1725	1,725

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Kanyakine College	Cooperative Bank of Kenya	1139205481200	1980341	1,883
Kanyakine Hq Offices	Cooperative Bank of Kenya	1134022309300	4845.6	
Karegi Primary School	Cooperative Bank of Kenya	1141206678700	21862.5	663
Kariene Assistance Chiefs Office	Cooperative Bank of Kenya	1141206952300	61782.5	301,893
Kathanthatu Primary School	Cooperative Bank of Kenya	1141206600500	3377.5	
Kathanthatu Secondary School	Cooperative Bank of Kenya	1134205344100	6717.5	
Kathera Girls Secondary School	Cooperative Bank of Kenya	101141206819900	4165.5	
Kathigu Primary School	Cooperative Bank of Kenya	114206682500	762.5	
Kaura Primary School	Cooperative Bank of Kenya	1141206450100	13713.4	1,134
Kiandungu Boarding Primary School	Cooperative Bank of Kenya	1141206654301	253042.5	543
Kiangua Primary School	Cooperative Bank of Kenya	1141206829200	2172.5	2,173
Kigane Primary School	Cooperative Bank of Kenya	1141206679900	4172.5	253
Kigarine Day Secondary School	Cooperative Bank of Kenya	1141206602900	401365	
Kiithe Public Boarding School	Cooperative Bank of Kenya	1141206591300	7032.5	
Kinoro Police Post	Cooperative Bank of Kenya	1141206656000	15	2,415
Kinoro Resource Centre	Cooperative Bank of Kenya	1141207510601	271991.5	-
Kirendene Chiefs Office	Cooperative Bank of Kenya	1141206194600	300190	
Kireru Primary School	Cooperative Bank of Kenya	1141206465100	7532.5	
Kiroone Primary School	Cooperative Bank of Kenya	1141206953900	361956.5	86
Kithangari Boys Secondary School	Cooperative Bank of Kenya	1139205206200	150995	
Kithangari Girls Secondary School	Cooperative Bank of Kenya	1141206691500	2045	
Kiune Day Secondary School	Cooperative Bank of Kenya	1139205183201	1165	601,065
Kothine Day Secondary School	Cooperative Bank of Kenya	1141205324500	1005	

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Lower Chure Primary School	Cooperative Bank of Kenya	1141206790000	1051006.5	500,267
Macheгене Primary School	Cooperative Bank of Kenya	1141206684400	412.5	42,133
Mamuru Primary School	Cooperative Bank of Kenya	1141206593900	98.5	601,229
Maraa Police Station	Cooperative Bank of Kenya	1141207403400	159311	501,355
Maraa Primary School	Cooperative Bank of Kenya	1141206683300	1100157.5	1,101,083
Marimba Police Post	Cooperative Bank of Kenya	1141206952200	65376.5	301,227
Marimba Primary School	Cooperative Bank of Kenya	1141206793200	1333.5	1,334
Mbaine Secondary School	Cooperative Bank of Kenya	1134205400200	112	601,087
Mbeti Police Post	Cooperative Bank of Kenya	1141206658200	472560	
Mikumbune Primary School	Cooperative Bank of Kenya	1141206725100	30278.5	
Miruri Primary School	Cooperative Bank of Kenya	1141207000300	500905	
Mitunguu Police Station	Cooperative Bank of Kenya	1141206042100	640	
Mugai Hill Day Secondary School	Cooperative Bank of Kenya	1134205382600	4510	500,470
Muguru Asst. Chiefs' Office	Cooperative Bank of Kenya	1141206952500	1822.5	850,773
Mukaragatine Day Secondary School	Cooperative Bank of Kenya	1134205491800	163.5	14,164
Mururu Primary School	Cooperative Bank of Kenya	1141206820300	722.5	
Mutunguru Primary School	Cooperative Bank of Kenya	1141206833500	1282.5	
Mworoga Primary School	Cooperative Bank of Kenya	1141206688900	482987.5	988
Ngongo Primary School	Cooperative Bank of Kenya	1141206689100	1042.5	716,313
Njerune Primary School	Cooperative Bank of Kenya	1141206684100	133332.5	87,453
Njogune Primary School	Cooperative Bank of Kenya	1141206468400	1108.5	86,109
Nkubu Day Secondary School	Cooperative Bank of Kenya	1134205202000	14900	
Nkugwe Primary School	Cooperative Bank of Kenya	1141206684000	2982.5	
Nkumbo Resource Centre	Cooperative Bank of Kenya	1134572711200	88263.05	15,932
Nkuriga Primary School	Cooperative Bank of Kenya	1141206686600	732.5	510,133
Nyagene Girls Secondary School	Cooperative Bank of Kenya	1134205305300	14.5	501,335

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South Imenti Environmental CBO	Cooperative Bank of Kenya	1134206780900	2293.3	
South Imenti Sports	Cooperative Bank of Kenya	1141206692600	5394.35	
Ucima Primary School	Cooperative Bank of Kenya	1141206681600	701617.5	609,818
Upper Kithangari Resource Centre	Cooperative Bank of Kenya	1141207570700	16366	1,312,423
Yururu Assistance Chiefs Office	Cooperative Bank of Kenya	1141207506100	475	425
Yururu Chiefs' Office	Cooperative Bank of Kenya	1141207506100	475	
Yururu Day Secondary School	Cooperative Bank of Kenya	1134205232400	3507	189,167
Yururu Girls' Boarding Primary School	Cooperative Bank of Kenya	1141205924900	4680	501,480
Gatakene Primary School	Equity Bank	370264271568	461708	500,895
Geeto Day Secondary School	Equity Bank	370293185449	499694	
Gikurune Boys Secondary School	Equity bank	370296265400	6935	
Gitara Primary School	Equity Bank	370261814395	149	
Giumpu Primary School	Equity Bank	370264180003	300227	227
Giuti Resource Centre	Equity Bank	370279056469	1000000	
Igoji Chiefs Camp	Equity Bank	370279431030	810	
Igoki Boys Secondary School	Equity Bank	370295165322	500040	
Iriene Ap Line	Equity Bank	370293075812	1658	76,078
Kathera Primary School	Equity Bank	370264749724	80	
Kianjogu Day Secondary School	Equity bank	370264241907	1735	
Kiringa Primary School	Equity Bank	370264224456	77311	371
Kithakanaro Day Secondary School	Equity Bank	370293892076	1003	1,363
Kithatu Primary School	Equity Bank	370264175024	853	185,913
Kithunguri Day Secondary School	Equity Bank	370299351523	472329	502,354

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Kothine Chiefs' Office	Equity Bank	370295212583	2242	2,422
Machikine Girls Secondary School	Equity Bank	370293934318	7677	7,857
Mbethi Primary School	Equity Bank	370299790032	46611	46,611
Miruri Boys Secondary School	Equity Bank	370262307554	1565	500,725
Murembu Day Secondary School	Equity Bank	370292974102	146	
Mweru Day Secondary School	Equity Bank	370294193551	30	30
Mworoga Day Secondary School	Equity Bank	370292972242	2174	
Ndamene Primary School	Equity Bank	370264230455	500239	419
Nkubu High School	Equity Bank	372293293765	815	701,276
Nkumari Day Secondary School	Equity Bank	370293995420	611991	699,931
Rurama Day Secondary School	Equity Bank	370296236673	304	
Rwompo Day Secondary School	Equity bank	370293047433	302	
Upper Mikumbune Day Secondary School	Equity Bank	370292968324		163,520
Wesley Boarding Primary School	Equity Bank	370292946528	1993	713
Miruri Boys Secondary School	Equity Bank	370262307554		498,625
Miruri Boys	Equity bank	370262307554	1565	
Mutiokiana Secondary School	Equity bank	370265071396	42945	
Ndagene Boys Secondary	Equity Bank	370298042943	628660	
St. Agnes Gaukune Secondary School	Equity bank	370294075945	4030	
Ukuu Chiefs Office	Equity bank	370269131557	45	
Gakui Bridge	Family Bank	62000023144	3214	
Iraru Bridge	Family Bank	62000025635	560	

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Kaguru Primary School	Family Bank	62000016758	196	
Kathigu Assistance Chief	Family Bank	6200020666	1729	
Kiangua Secondary School	Family Bank	62000002667	35573	
Kithangarine Culvert	Family Bank	62000026676	340	
Kwa Ndege Culvert	Family Bank	62000026725	160	
Muungu Primary School	Family Bank	62000018286	235546	
NG CDF Toilets	Family Bank	62000025757	130	
Ntemwene Cheifs Office	Family Bank	62000025819	91171	
Ukuu Primary School	Family Bank	17219	399067	
Kathera Boyssecondary School	KCB Bank	1201235871	168385	
Menwe Day Secondary School	KCB Bank	1109857217	509900	
			18,083,540	18,786,465

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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audit Report			<i>and designation)</i>		
1.0	Project management committee (PMC)	<p>The bank statements in question were provided during the audit and there were no issues raised at the time. Enclosed find the copies of the bank statements as per Annex 5 of the financial statements. (see Annex 2.1)Section 15 (1) of the National Government Constituencies Development Fund Regulation 2016 provides that Project Management Committee in a constituency in accordance of Section 36 of the Act shall :-</p> <p>(b) Maintain proper records of all minutes, accounting documents and other records in relation to project being implemented.</p> <p>(d) Prepare returns and file them with the constituency committee on timely basis.</p> <p>(e) Account for funds to a constituency committee</p> <p>It is the responsibility of the PMC to ensure that all books of accounts are well maintained however, most of the committees lack the basic accounting knowledge to do the same even after taking them numerous trainings on basic of book keeping d. See extract of the NG CDF Regulations 2016.</p>	Fund Manager	unresolved	31.12.2020
2.0	Transfer to Primary Schools incomplete Projects	<p>The KeRRA Constituency Roads Officer whom we engaged during implementation had given a report on excavation earth works cost which exceeded the estimated cost hence pending some activities that were left in complete. Enclosed find the analysis from the KeRRA engineer and constituency clerk of works. The National Government Constituency</p>	Fund Manager	unresolved	31.12.2020

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		Development Fund committee has taken up the issue and they intend to complete the remaining works			
3.1	Bursaries	The Committee is committed to collect the non-acknowledged receipts which are yet to be received once received they will be availed in your office. On issue of non-vetting the committee held a meeting on 28 th January 2019 and resolved to sensitize the subcommittee members awarding on importance of vetting all the forms and ensuring they are all signed with comments by the chairman and the secretary of the location	Fund Manager	unresolved	31.12.2020
3.2	Irregular Security project	The committee has committed to fund the project to completion by 30 th June 2020 as per the minutes of 18th December 2018 forwarded to the NG CDF Board also enclosed is the copy of the project appraisal prepared in Month of March 2015.	Fund Manager	unresolved	31.12.2020
3.3	Poorly done Emergency Projects	The constituency roads officer from KeRRA had prepared the estimates for the two bridges as attached The supporting documents that had not been availed have since been provided	Fund Manager	unresolved	31.12.2020
3.4	Unsupported Expenditure – Supply of Seedling	The tenders were advertised and a copy provided for audit purposes		unresolved	31.12.2020
3.5	Construction of a social hall –	The work that was awarded to the contractor has all been certified as per the attached interim certificates		unresolved	31.12.2020

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	Abogata West ward	attached, the pit latrine of Kshs 300,000.00 was floated quotations and the expenditure returns have been remitted. The other balance is has paid put the administrative expenses	Fund Manager		
4.0	Stolen Assets	On perusal of the handover report , I wish to bring to your attention that the stolen items were reported to police stations as follows Sony 21' inch flat screen was reported stolen on OB No. 11/28/8/10 in Nkubu Police station and Motor Cycle Yamaha registration no.GKA 832N was reported via AOB no. 63/29/10/07 in Meru Police station. These are issues that were not followed by the committee that was sitting in CDF then since it appears they were stolen in year 2010 and 2007 respectively and the hand over was done in June 2013. They are not yet closed, the committee will seek guidance from the NG CDF Board regarding the same.(Annex 9.0)	Fund Manager	unresolved	31.12.2020
Budget Control and Performance					
1.1	Receipts Analysis	NG CDF Board operating procedures requires that a constituency must utilize the funds available to a below minimum of Kshs. 10,000,000.00 to qualify for further funding, South Imenti constituency experienced slow absorption of funds due to bulky bursary cheques that were dispatched in April 2018 and at the closure of the year they had not been presented .	Fund Manager	unresolved	31.12.2020
1.2	Expenditure Analysis	Delayed funding from the NG CDF Board resulted to underutilization.	Fund Manager	unresolved	31.12.2020

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2.0	Projects Implemented Status	Delayed funding from the NG CDF Board resulted to underutilization.	Fund Manager	unresolved	31.12.2020
3.0	Progress on follow up of auditors recommendation	The issues that are not resolved that were touching on slow implementation of projects will be resolved once the projects are completed , Igoji Departmental offices has so far received two allocations in Year 2017/2018 of Kshs 10,500,000.00 and Kshs 4,000,000.00 and will be allocated further Kshs 3,500,000.00 in financial year 2019/2010 as per the NG CDFC commitment to the Board so as to complete the project and hand it over to the Ministry of Interior and Coordination of National Government copy of the , The DC residence is receiving Kshs 1,000,000.00 to complete the project, Igoji ICT hub is still not resolved because the internet is usually on and off and the Ministry of ICT has not taken up the project to roll out the Ajira programme therefore remains unresolved.	Fund Manager	unresolved	31.12.2020
Report on Lawfulness of Internal Control, Risk Management and Governance					
	Stalled Project - Mikumbune Library	At the time of audit the contractor was on site working on ground floor tiling, plastering of ground floor and conduiting, the project therefore has not stalled .See the attached interim certificate that paid the contractor.	Fund Manager	unresolved	31.12.2020

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Fund Account Manager
Name: Leah Wairimu



Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 26858



THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH