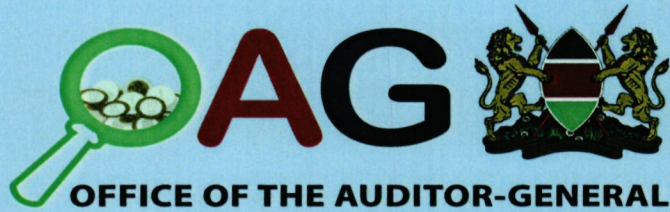


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2022

DAY:

Wed

THE AUDITOR-GENERAL

TABLED
BY:

The Majority Whip
Hon E. Wangige, MP
Benson Inzofu.

CLERK-AT
THE-TABLE:

ON

PARLIAMENT
OF KENYA
LIBRARY

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KURIA WEST CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
KURIA WEST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF)
KURIA WEST CONSTITUENCY
Reports and Financial Statements
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDFC) (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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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-CDFC Act, 2015. At cabinet level, NG-CDFC 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-CDFC Act, 2015 is to:

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NG_CDF Kuria West Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG_CDFB)
- ii. National Government Constituency Development Fund Committee (NG_CDFC)

(c) Fiduciary Management

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

	Designation	Name
1.	A.I.E holder	Jackson K. Too
2.	Sub-County Accountant	Daniel Atuta
3.	Chairman NG_CDFC	James R. Wambura
4.	Member NG_CDFC	Christine Bhoke

(d) Fiduciary Oversight Arrangements

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

(e) NG_CDF KURIA WEST Constituency Headquarters

NG-CDFC Office Building.
P.O Box 263-40413
Kehancha, Kenya

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(f) NG_CDF KURIA WEST Constituency Contacts

Telephone: (254) 724615345

E-mail: cdfkuriawest@.go.ke

(g) NG_CDF KURIA WEST Constituency Bankers

1. Kenya Commercial Bank
Account No. 1148977260
ISEBANIA

(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

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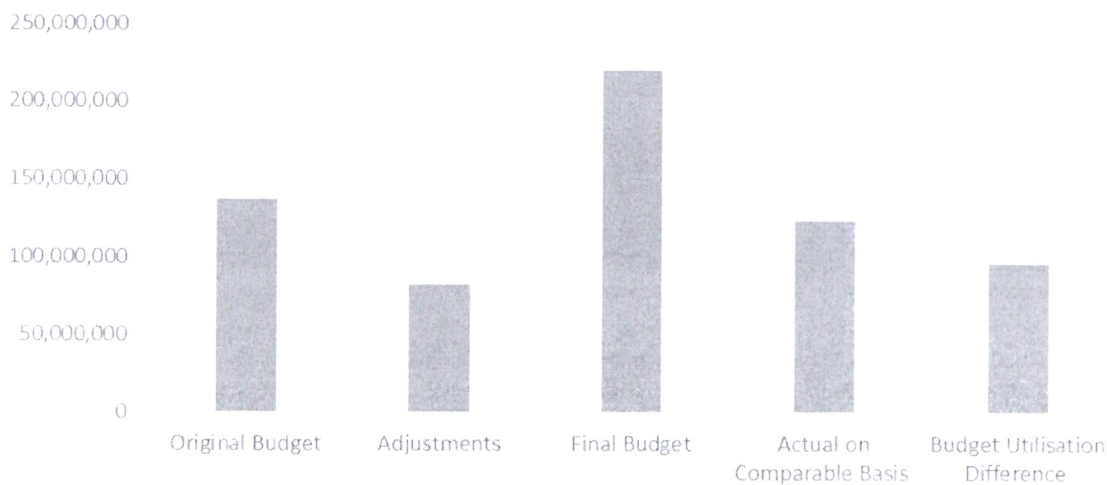
For the year ended June 30, 2020

II.FORWARD BY THE CHAIRMAN NG_CDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Kuria West Constituency for the financial year ended 30th June 2020. During the year, the Constituency was allocated a total of Kshs 137,367,724, and additional funds Kshs 82,578,094

Budgetary appropriation F/Y 2019/2020



On receipt of the above allocations, Kuria West National Government Constituencies Development Fund Committee (NG_CDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2019/2020, we received 50% of the normal Constituency funding equivalent to Kshs 68,000,000.00 and these funds were then disbursed to earmarked projects.

Sector Prioritization

During the year, a total of Kshs **60,700,000** was allocated and disbursed as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions.

The funding consisted of Kshs **49,640,172.80** allocated and disbursed to other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency. Other allocations during the FY 2018/2019 include Kshs **60,540,876** which was roll over received in the year and were disbursed to respective projects as early proposed. The constituency expects kshs **69,367,724.00** from the NG-CDFC Board for financial year 2019/2020

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 15,751,000 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 2,499 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desk and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families.

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Other projects undertaken during the year include the Chacha Moronge sec school, Nyatira primary school, Kubweye primary school, ongoing Nyamaharaga mixed sec school, Kumumwamu police line administration block.



Chacha Moronge sec school dormitory



Nyatira primary school

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Above: Kubweye Primary school

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Above: Nyamaharaga mixed sec school



Above: Kumunwamu police line administration block

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Budgetary Appropriations

During the financial year 2019/2020, the overall budget utilization stood at 99 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NG_CDF Committee. During the period Kshs 68,000,000 was received against the total allocation of Kshs 137,367,724 in normal funding and Kshs 82,578,094 in additional allocations.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is in process of developing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NG-CDFC Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

To mitigate the above, the committee during the year 2019/2020 scaled up its capacity building programmes for NG_CDF Committee, Project Management Committees and staff on various aspects of NG_CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFCC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021. The NG_CDFC to consider employing technical staff to assist in monitoring of projects and advice on required documentation on implementation of projects

I wish to sincerely thank the NG_CDF Committee, NG-CDFCC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2020/2021.



Major (Rtd) James R. Wambura
CHAIRMAN NG_CDF COMMITTEE

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) KURIA
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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 NG-CDFC KURIA WEST Constituency's 2018-2022 plan are to:

- a) To improve education outcome at all levels of learning.
- b) To empower constituents of Kuria constituency socially and economically.
- c) To enhance security for constituency and strengthen community policy mechanisms.
- d) To address environmental challenges and reduce the impact of disaster risks
- e) To enhance sport empowerment within the constituency.
- f) To streamline funds process and systems
- g) To empower constituents of Kuria west interms of access to clean water

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels. 	In FY 19/20 -we increased number of classrooms by 21, 7 dormitories, 5 laboratories in various schools,- Bursary; 2700 beneficiaries that has enhanced learning process.
Security	To enhance security to the society	Improve peace and unity to community in various wards within the sub county	Number of usable physical infrastructure built in locations, sub locations and police stations	In FY 19/20 We renovated and completed 11 chiefs office and 4 police station

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Environment	To enhance environmental health and sanitation	Improve sanitation to the public	Number of sanitation facilities built in primary and secondary Number of trees.	In FY 19/2020 Construction of 3 door pit latrine and urinal at Kuria West Dcc compound
Sports and empowerment	To enhance empowerment within the constituency	Number of youths team benefiting from the sport programme	Number of youth groups benefitting from the sports programme	The programme did not takeplace due to covid-19
Disaster Management	To reduce the impact of disaster risks	To build community resilience to disaster risks	Strengthen disaster responsiveness and management.	Sensitized and capacity build project management committee on disaster Reponses and management during project implementation.

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NG-CDFC – Kuria West 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 -

The Kuria West NG-CDFC Advisory group attempted to work inside the current approach rules that helped in concentrating on the administration convey and drive to better execution with the inclusion of both interior and outside partners on issues improvement. The significance of this was credited to our vision; a model constituency in Kenya with empowered communities.

Our mission is to provide transformative leadership that ensures equitable distribution of NG-CDFC resources to all communities with Kuria West constituency.

Our core values includes hard work and commitment, integrity, efficient and effectiveness, result oriented, team work, equity and equality and participatory leadership.

2. Environmental performance

Environment Policy and Action Plan Protection of the environment in which we live and work is a piece of Kuria West NG-CDFC initiatives Care for the environment is one of our key duties and a significant angle in the manner by which we complete our tasks.

Our Environmental Strategy In this approach proclamation Kuria West NG-CDFC focuses on:

- i. Consent to all applicable natural enactment, guidelines and affirmed codes of training
- ii. securing the environment by endeavouring to forestall and limit our commitment to contamination of land, air, and water
- iii. Looking to downplay wastage and augment the productive utilization of materials and assets
- iv. Overseeing and discarding all wastage in a mindful way;
- v. Providing training to our NG-CDFCC and staff so we as a whole work as per this and inside a naturally mindful culture
- vi. Building up our administration procedures to guarantee that natural elements are considered during arranging and execution
- vii. Observing and persistently improving our natural execution.
- viii. Trying to use our ecological effect by urging partners to improve their natural execution

3. Employee welfare

Terms and conditions of employment

This features the overall guidelines administering work of NG-CDFCC staff in such issues as appointments, advancements/promotions and related issues.

Training development

The NG-CDFCC has encouraged and supported staff to improve their careers by advancing education through bursary scheme and allowing them attend seminars/workshop related to their field.

Type of employment

The current NG-CDFC staff are employed as per NG-CDF Act 2015 and LABOUR ACT. The institution is bound by the terms of government directive on staff welfare.

Recruitment procedure

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The Fund Account Manager announces vacancies at the workplace through the NG-CDFCC, an approval is then sought for advertisement within the constituency to be conducted.

The Advertisement contains all the job requirements and specifications as per job grades advertised and closing date for receipt of job

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is delegated to direct the choice procedure for application review, assurance of testing system, organization of tests and scoring, and reference check standards.

Interviews for staff employment are led in a way that agrees to the workplace's promise to approach employment opportunity, to guarantee that certified competitors are not separated dependent on ethnicity, religion, sex, age, incapacity, status and so on.

Offer of Appointment

An individual designated to the workplace will be given the suitable letter of offer of appointment, all things considered, which might be acknowledged or dismissed by the competitor inside the specified time.

Orientation and Induction of employees

The NG-CDFCC guarantees direction and enlistment of new employees. This is completed so as to acquaint the representatives with the command, vision, and strategic activities of the workplace and how their occupations add to this. Acceptance and direction is done inside the initial three months of work.

Advancements

In choosing contender for advancement, respect is given to legitimacy and additional standard capacity as reflected in work execution and results after the yearly execution evaluation Recommendations for advancement is just made by the NG-CDFCC goal

Gratuity provision

The NG-CDFCC has provided for gratuity yearly to employees and will be paid at the end of the term of employees and documented in their appointment letters.

HEALTH, SAFETY AND WELL BEING

This gives rules on the wellbeing, security and prosperity of the workplace staff Guidelines to General Safety The workplace.

The office has ensured that all staffs as well as other people around the office are safe when performing out their obligations. During the covid 19, the office ensured that staff are well protected by providing face mask, sanitizers and attending work alternate.

Emergency preparedness

Every Department relying upon the idea of work and administrations will get ready for predictable incidents, for example, mishaps, blasts, fire and so forth and get ready and framework techniques to be followed in such occasions.

Fire precautionary measures

The NG_CDFC office has ensured that fire extinguishers are installed within the building and fire assembly area provided. All staff underwent first aid training as well as response to any disaster.

Guidance and Counselling

The current difficulties in the work environment and family condition influences the presentation and prosperity of an official. To address these difficulties, the workplace embraces direction and

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advising of the influenced staff nonetheless, discussion with relatives or emotionally supportive network might be looked for when considered vital.

Social insurance Services

The staff, including life partners and children, are qualified to health care services and benefit from the NHIF clinical plan as legal findings are done and transmitted on a month to month premise.

Drug and Substance Abuse

Addiction to drugs or substance will be dealt with like some other sickness. An official who is resolved to drug and substance misuse issue by participating in recovery administrations will be alluded by the workplace by a Government specialist for assessment, inside the cutoff points and financial plans supported by the NG-CDFCC.

Persons Living with Disability

An employee with a hindrance in his/her body will be relied upon to affirm their inability status with a specialist after clinical assessment. When it is affirmed that he/she is crippled, the employee will enrol with the National Council for Person with Disabilities. The employee will at that point present the enrolment endorsement from the National Council for Persons with Disabilities to the Institute which will at that point remember them as employees living with inabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive. Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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

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

Reporting Harassment Cases.

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

4. Market place practices.

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

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

a) Responsible competition practice.

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

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

- a) Adverts of tenders are open to all interested bidders and fairly evaluated and awarded to the lowest bidder.
- b) **Responsible Supply chain and supplier relations** Payments to suppliers are done promptly upon presentation of requisite supporting documents
- c) **Responsible marketing and advertisement** - outline efforts to maintain ethical marketing practices Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders
- d) **d) Product stewardship** In order to safeguard consumer rights and interests, the Kuria west NG-CDFC came up with a service charter and the complaints handling policy, principles and procedures magazines. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. Community Engagements-

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

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

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

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

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

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

Public Awareness and Sensitisation Exercise Provide

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

Covid-19 Mitigation Measures

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

- The office received 1,000l sanitizers from National government donated by Kenya pipeline that were distributed to Government offices within the constituency and the community

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STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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 NG-CDFC Kuria West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

The Accounting Officer in charge of the NG-CDFC Kuria West 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.

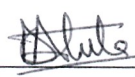
Approval of the financial statements

The NG-CDFC Kuria West Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.

Fund Account Manager
Name: Jackson K Too

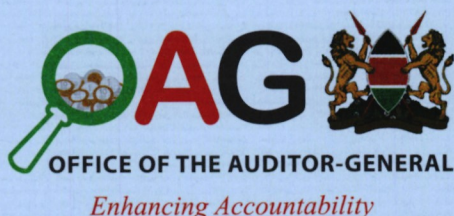

FUND ACCOUNT MANAGER
NG, CDF
P.O. Box 263 - 40413, Kehancha
D. te: Sign:

Sub-County Accountant
Name: Daniel Atuta
ICPAK Member Number:


SUB-COUNTY ACCOUNTANT
THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
P.O. Box 263 - 40413, Kehancha

REPUBLIC OF KENYA

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



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURIA WEST 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 - Kuria West Constituency set out on pages 20 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and expenditure reflects other grants and transfers totalling to Kshs.28,128,082. The balance includes bursaries amounting to Kshs.15,751,000 which was disbursed to educational institutions. However, review of records provided revealed that application forms lacked key supporting documents such as copy of beneficiary's student identity card, fee statement balance and admission letter. Further, the Sub-committee Members did not

give remarks on the status of each applicant as required under Section 31(2) of National Government Constituencies Development Fund (NGCDF) Act, 2015.

Consequently, the accuracy, completeness and validity of the bursaries totalling to Kshs.15,751,000 for the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Summary Statement of Appropriation

The summary statement of appropriation - recurrent and development combined reflects original expenditure budget totalling to Kshs.137,367,724 and an adjustment totalling to Kshs.90,078,094 bringing the total approved expenditure budget to Kshs.227,445,818. However, the adjustments were not supported with approved code list indicating the individual components/projects to be funded in 2019/2020 financial year.

Consequently, the accuracy and completeness of the adjustments totalling to Kshs.90,078,094 for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Disbursement to Project Management Committees

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Entities totalling to Kshs.84,750,000. Review of records revealed that disbursements totalling to Kshs.20,500,000 made to various Project Management Committees (PMCs) accounts were not adequately supported with relevant documents including complete expenditure returns, cash books, payment vouchers for cash withdrawals, stores records, minutes of tender processing committees and report of inspection and acceptance committee approving the payments.

Consequently, the accuracy, completeness and validity of disbursements totalling to Kshs.20,500,000 for the year ended 30 June, 2020 could not be confirmed.

4. Unsupported Projects

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Entities totalling to Kshs.84,750,000. The Management transferred an amount of Kshs.3,600,000 to Nyankore Mixed Secondary School being part payment for the construction of four (4) storey classrooms. Physical verification on 25 January, 2021 revealed that the classrooms were incomplete. Further, the bills of quantities, inspection and acceptance certificate and interim certificate were not provided and works were not ongoing.

Further, as part of security transfers, is an amount of Kshs.3,500,000 transferred to Maberu Police Station for the construction of an administration block. Physical verification on 25 January, 2021 revealed that the project was incomplete. As indicated in the previous reports, beacons and signboards indicating the size of the land and financier were not erected. In addition, sale agreement and title deed were not provided.

In the circumstances, the accuracy, completeness and validity of the classes expenditure of Kshs.3,600,000 and security transfers totalling to Kshs.3,500,000 for the year ended 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.227,445,818 and Kshs.150,578,094 respectively, resulting to an under-funding amounting to Kshs.76,867,724 or 34% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.227,445,818 and Kshs.124,195,015 respectively, resulting to an under expenditure amounting to Kshs.103,250,803 or 45% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1 (9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, , I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 January, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) KURIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	128,540,876	95,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
Reversed cheques not replaced		-	
TOTAL RECEIPTS		128,540,876	95,784,483
PAYMENTS			
Compensation of employees	4	2,717,791	2,518,488
Use of goods and services	5	8,599,143	7,343,035
Transfers to Other Government Units	6	84,750,000	29,941,724
Other grants and transfers	7	28,128,081	39,686,835
Acquisition of Assets	8		3,997,400
Other Payments	9	-	-
TOTAL PAYMENTS		124,195,015	83,487,482
SURPLUS/DEFICIT		4,345,860	12,297,001

NOTE: The costing of Kshs 560,000.00 is included in use of goods and services

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

Fund Account Manager
Name: Jackson K Too

Sub-County Accountant
Name: Daniel Atuta
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) KURIA
WEST CONSTITUENCY**

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

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

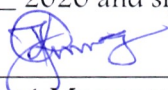
	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	26,383,079	22,037,219
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		26,383,079	22,037,219
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		26,383,079	22,037,219
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		26,383,079	22,037,219
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	22,037,218	7,816,560
Surplus/Deficit for the year		4,345,860	12,297,001
Prior year adjustments	14	-	1,923,657
NET LIABILITIES		26,383,079	22,037,218

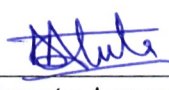
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) KURIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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


Fund Account Manager
Name: Jackson K Too
FUND ACCOUNT MANAGER
Kuria West NG. CDF
P.O. Box 263 - 40413, Kehancha
Date: Sign:


Sub-County Accountant
Name: Daniel Atuta
ICPAK Member Number:
THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KURIA WEST
P.O. Box 153 - 40413
KEHANCHIA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) KURIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

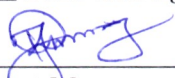
		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NG_CDF Board	1	128,540,876	95,784,483
Other Receipts	3	-	-
		128,540,876	95,784,483
Payments for operating expenses			
Compensation of Employees	4	2,717,791	2,518,488
Use of goods and services	5	8,599,143	7,343,035
Transfers to Other Government Units	6	84,750,000	29,941,724
Other grants and transfers	7	28,128,081	39,686,835
Other Payments	9	-	-
		124,195,015	79,490,082
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	1,923,657
Net Adjustments		-	1,923,657
Net cash flow from operating activities		4,345,860	18,218,058
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	-	(3,997,400)
Net cash flows from Investing Activities		-	(3,997,400)
NET INCREASE IN CASH AND CASH EQUIVALENT		4,345,860	14,220,658
Cash and cash equivalent at BEGINNING of the year	13	22,037,219	7,816,560
Cash and cash equivalent at END of the year		26,383,079	22,037,218

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) KURIA WEST CONSTITUENCY

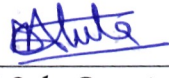
Reports and Financial Statements

For the year ended June 30, 2020

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


Fund Account Manager
Name: Jackson K Too

FUND ACCOUNT MANAGER
Kuria West NG. CDF
P.O. Box 263 - 40413, Kehancha
Date: Sign:


National Sub-County Accountant
Name: Daniel Atuta
ICPAK Member Number:

THE NATIONAL SUB-COUNTY ACCOUNTANT
KURIA WEST
P.O. Box 153 - 40413, KEHANCHA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

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

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


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	d	e=c-d	f=d/c%
RECEIPTS						
Transfers from NG-CDFC Board	137,367,724	90,078,094	227,445,818	150,578,094	76,867,724	66.2%
Proceeds from Sale of Assets				-	-	
Other Receipts		0	0	-	-	
TOTAL RECEIPTS	137,367,724	90,078,094	227,445,818	150,578,094	76,867,724	66.2%
PAYMENTS						
Compensation of Employees	3,442,063	466,354	3,908,417	2,717,791	1,190,626	69.5%
Use of goods and services	8,921,032	6,915,856	15,836,888	8,599,143	7,237,745	54.3%
Transfers to Other Government Units	60,700,000	55,250,000	115,950,000	84,750,000	31,200,000	73.1%
Other grants and transfers	52,304,629	15,268,857	67,573,486	28,128,081	39,445,404	41.6%
Acquisition of Assets	0	0	-	-	-	
Other Payments	0	4,677,027	4,677,027	-	4,677,027	
Unapproved budget	12,000,000	7,500,000	19,500,000		19,500,000	
TOTAL	137,367,724	90,078,094	227,445,818	124,195,015	103,250,803.09	54.6%


- i. The NG_CDFC received 49.5 % of the budgeted allocation for the financial year 2019/20
- ii. **Compensation of employees:** 30.5% represents the amount in the account is meant for gratuity which is due in December 2021.
- iii. **Use of goods and services:** There was underutilization since the funds were received towards the end of the year hence not able to absorb the total allocation leading to a roll over.
- iv. **Transfers to Other Government Units:** The difference of 29.7% represents the funds not received from the NG_CDF Board meant to be transferred to other governments units for projects.

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

V. Other grants and transfers funds such as bursary and emergency were not disbursed due to closure of schools.

The NG-CDFC Kuria West Constituency financial statements were approved on _____ 2020 and signed by:


FUND ACCOUNT MANAGER
Kuria West
P.O. Box 263 - 40413, Kericho
Sign: _____


SUB-COUNTY ACCOUNTANT
Kuria West
P.O. Box 153 - 40413, Kericho

Sub-County Accountant
Name: Daniel Atui
ICPAK Member Number

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

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

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30TH JUNE 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,442,063	466,354	3,908,417	2,717,791	1,190,626
1.2 Committee allowances	2,800,000		2,800,000	2,190,800	609,200
1.3 Use of goods and services	2,000,000	3,415,856	5,415,856	2,377,943	3,037,913
12.1 Strategic Plan		3,500,000	3,500,000	2,675,000	825,000
Sub-totals	8,242,063	7,382,210	15,624,273	9,961,534	5,662,739
2.0 Monitoring and evaluation					
2.1 Capacity building	1,021,032		1,021,032	-	1,021,032
2.2 Committee allowances	1,500,000		1,500,000	151,000	1,349,000
2.3 Use of goods and services	1,600,000		1,600,000	1,204,400	395,600
Sub-totals	4,121,032	-	4,121,032	1,355,400	2,765,632
3.0 Emergency					
Emergency	7,198,241	5,738,993	7,937,235		
NYAMONSENSE PRI	-		500,000	500,000	-
KUBWEYE PRI			500,000	500,000	-
NYATIRA PRI			500,000	500,000	-
KOMOSOKO SEC			500,000	500,000	-
NYAMETABURO MIXED			500,000	500,000	-
MATHIAS NYANCHABO SEC			500,000	500,000	-
TARANGANYA GIRLS SEC			500,000	500,000	-
ST ANGELA MERICI			500,000	500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NYAMAHARAGA SEC				500,000	-
GETONGANYA SEC			500,000	500,000	-
Sub-total	7,198,241	5,738,993	12,937,235	5,000,000	7,937,235
4.0 Bursary and Social Security					
4.1 Primary Schools	-				-
4.2 Secondary Schools	25,341,931	1,200,000	26,541,931	12,352,000	14,189,931
4.3 Tertiary Institutions	5,500,000		5,500,000	3,399,000	2,101,000
4.4 Universities	3,500,000	2,417,238	5,917,238		5,917,238
4.5 Social Security					-
Sub-total	34,341,931	3,617,238	37,959,170	15,751,000	22,208,170
5.0 Sports	2,000,000	1,500,000	3,500,000		3,500,000
6.0 Environment					
6.1 MABERA DCC OFFICE	664,456		664,456	664,456	-
NATIONAL TREASURY(Toilets)		562,625	562,625	562,625	-
Sub-total	664,456	562,625	1,227,082	1,227,082	-
7.0 Primary Schools Projects					
(List all the Projects)					
IKEREGE BOARDING PRIMARY	600,000		600,000	600,000	-
KUGITURA PRIMARY	400,000	300,000	700,000	300,000	400,000
NYAMAHARAGA PAG PRIMARY	2,800,000	1,500,000	4,300,000	4,300,000	-
NYAMAHARAGA MIXED PRIMARY	1,000,000		1,000,000		1,000,000
TARANGANYA GIRLS BOARDING	2,700,000	900,000	3,600,000	900,000	2,700,000
IGENA PRIMARY	300,000	1,200,000	1,500,000	1,200,000	300,000
KEHANCHA PRIMARY	800,000		800,000	800,000	-
KEHANCHA PRIMARY	300,000	600,000	900,000	600,000	300,000
BOHORERA PRIMARY	500,000		500,000		500,000
BOHORERA PRIMARY	200,000		200,000		200,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY
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RONGABI PRIMARY	200,000		200,000		200,000		200,000
RONGABI PRIMARY	300,000		300,000		300,000		300,000
KOROBUNYIGE PRIMARY	650,000		650,000		650,000		650,000
SAGEGI PRIMARY	400,000		400,000		400,000		400,000
NYANCHABO PRIMARY		500,000	500,000		500,000		-
NYATIRA PRIMARY	500,000		500,000		500,000		500,000
NYATIRA PRIMARY	1,000,000		1,000,000		1,000,000		-
NDAMUKIA PRIMARY	600,000	600,000	1,200,000		600,000		600,000
KURUTUYANGE PRIMARY	400,000		400,000		400,000		400,000
ST MATHIAS KOHANGA PRIMARY	2,200,000	500,000	2,700,000		500,000		2,200,000
NYAMARARANGERE PRIMARY	500,000		500,000		500,000		500,000
NYAMAGAGANA PRIMARY	500,000		500,000		500,000		-
GETONGANYA PRIMARY	500,000		500,000		500,000		500,000
KOMBE PRIMARY	800,000		800,000		800,000		800,000
ROKERE PRIMARY	300,000		300,000		300,000		-
ROKERE PRIMARY	300,000		300,000		300,000		-
NYAMEKOMA PRIMARY	3,500,000		3,500,000		3,500,000		-
KENGARISO PRIMARY	3,500,000	600,000	4,100,000		4,100,000		-
BIAMITI PRIMARY	400,000		400,000		400,000		400,000
BOGAMBERO PRIMARY	300,000		300,000		300,000		300,000
KUBWAHA PRIMARY	600,000		600,000		600,000		600,000
KUBWAHA PRIMARY	500,000		500,000		500,000		-
KIBURANGA PRIMARY	1,000,000		1,000,000		1,000,000		-
BOREMAGONGO PRIMARY	300,000		300,000		300,000		300,000
NGOCHONI PRIMARY	400,000		400,000		400,000		400,000
NGOCHONI PRIMARY	300,000		300,000		300,000		300,000
KOMOREGE PRIMARY	600,000	600,000	1,200,000		600,000		600,000
KOMOREGE PRIMARY	200,000		200,000		200,000		200,000
KUGISINGISI PRIMARY	400,000		400,000		400,000		400,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

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KUGISINGISI PRIMARY	300,000		300,000		300,000	
KUBWEYE MIXED BOARDING AND DAY PRIMARY	2,000,000		2,000,000		2,000,000	-
KUBWEYE MIXED BOARDING AND DAY PRIMARY	2,500,000		2,500,000		2,500,000	-
NYABIRONGO GIRLS BOARDING/PRIMARY SCHOOL	2,500,000		2,500,000		2,500,000	2,500,000
TONGERIA RPIIMARY	500,000		500,000		500,000	-
NYANGOGI PRIMARY	500,000		500,000		500,000	500,000
NYAMEKOMA PRIMARY	600,000		600,000		600,000	600,000
MABERA PRIMARY	1,300,000		1,300,000		1,300,000	1,300,000
MABERA PRIMARY	500,000		500,000		500,000	500,000
DUVESCOG PRIMARY	400,000		400,000		400,000	400,000
DUVESCOG PRIMARY	200,000		200,000		200,000	200,000
KOROGATI PRIMARY	500,000		500,000		500,000	500,000
KUGUYI PRIMARY	400,000	400,000	800,000		400,000	400,000
TARAGWITI PRIMARY	400,000	500,000	900,000		500,000	400,000
NYAMETABURO PRIMARY	1,000,000	500,000	1,500,000		500,000	1,000,000
ROBARISIA PRIMARY	100,000	300,000	400,000		400,000	-
TARANGANYA MIXED PRIMARY	400,000		400,000		400,000	400,000
GOSESE PRIMARY	250,000		250,000		250,000	250,000
ISIBANIA PRIMARY		600,000	600,000		600,000	-
NYASESE PRIMARY		500,000	500,000		500,000	-
SORORI SIMBA PRI		500,000	500,000		500,000	-
SORORE PRI		500,000	500,000		500,000	-
WIZARA SPECIAL		500,000	500,000		500,000	-
IKEREGE MIXED PRI		600,000	600,000		600,000	-
NYAIGUTU PRIMAR		600,000	600,000		600,000	-
GETABARA PRI		500,000	500,000		500,000	-
NYABOKARANGE PRI		300,000	300,000		300,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

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NYAMWINI PRI		600,000	600,000	600,000	-
ROSABARE PRI		600,000	600,000	600,000	-
KOMOSOKO PRI		600,000	600,000	600,000	-
GEKAMIRI PRI		600,000	600,000	600,000	-
NYAWAITANCHIRIA PRIMARY		500,000	500,000	500,000	-
WIZARA PRIMARY		500,000	500,000	500,000	-
NYABIKAYE PRI		800,000	800,000	800,000	-
NYANCHABO PRIMARY		500,000	500,000	500,000	-
KUBWEYE MIXED BOARDING AND DAY PRIMARY		700,000	700,000	700,000	-
NYAMONSENSE SPECIAL		500,000	500,000	500,000	-
NYAMONSENSE PRI		900,000	900,000	900,000	-
KOROBUNYIGE PRIMARY	500,000		500,000		500,000
Sub- Total	45,600,000	20,400,000	66,000,000	40,300,000	25,700,000
8.0 Secondary Schools Projects (List all the Projects)					
GWIKONGE SEC	500,000	2,500,000	3,000,000	3,000,000	-
KUGISINGISI SECONDARY	300,000	500,000	800,000	500,000	300,000
TARANGANYA GIRLS SEC	600,000	600,000	1,200,000	1,200,000	-
TARANGANYA GIRLS SEC	500,000		500,000		500,000
KUGITURA SEC	1,500,000		1,500,000	1,500,000	-
NYAMAHARAGA SEC	3,000,000		3,000,000	3,000,000	-
GETONGANYA SEC	800,000	500,000	1,300,000	500,000	800,000
ST MATHIAS NYANCHABO SECONDARY SCHOOL	2,000,000		2,000,000	2,000,000	-
ST ANGELA MERICI SECONDARY ISIBANIA	2,000,000	500,000	2,500,000	500,000	2,000,000
NYANGOGGE SEC	2,000,000		2,000,000	2,000,000	-
DR MACHAGE MOHETO SEC	1,000,000		1,000,000	-	1,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

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ST MATHIAS NYANCHABO SECONDARY SCHOOL	200,000	1,800,000	2,000,000	1,800,000	2,000,000	1,800,000	200,000
MASABA SEC SCHOOL		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	-
MOI NYABOHANSE GIRLS		900,000	900,000	900,000	900,000	900,000	-
IRAHA SEC SCHOOL		250,000	250,000	250,000	250,000	250,000	-
MASABA SEC SCHOOL		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-
NYABOKARANGE SEC		2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	-
IRAHA SEC SCHOOL		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-
KUBWEYE SEC		800,000	800,000	800,000	800,000	800,000	-
CHACHA MORONGE SEC		500,000	500,000	500,000	500,000	500,000	-
KOMOMANGE SEC		800,000	800,000	800,000	800,000	800,000	-
IKEREGE MIXED SEC		700,000	700,000	700,000	700,000	700,000	-
NYANKORE SEC		4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	-
KOMBE SEC		500,000	500,000	500,000	500,000	500,000	-
ST MARYS MABERA SEC		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
ST MATHIAS NYANCHABO SECONDARY SCHOOL		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	-
NYAMETABURO SECONDARY SCHOOL	700,000	500,000	1,200,000	1,200,000	500,000	500,000	700,000
NYAMAHARAGA SEC		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-
Sub-total	15,100,000	31,850,000	46,950,000	41,450,000	41,450,000	41,450,000	5,500,000
9.0 Tertiary institutions Projects (List all the Projects)							
MABERA TTI		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-
Sub-total	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-
10.0 Security Projects							
IKEREGE CHIEFS OFFICE	300,000		300,000	300,000			300,000
NYAMONSEN AP CAMP	700,000		700,000	700,000			700,000
NYANCHABO POLICE PATROL	600,000		600,000	600,000			600,000
ISIBANIA POLICE STATION	200,000		200,000	200,000		200,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY

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ISIBANIA ASSISTANT CHIEF	700,000		700,000		700,000
ISIBANIA ASSISTANT CHIEF	100,000		100,000		100,000
TARAGWITI AP HOUSES	200,000		200,000	200,000	-
KOMOMWAMU POLICE	800,000		800,000	800,000	-
NYANKORE ASSISTANT CHIEF OFFICE	400,000		400,000		400,000
NYANKORE CHIEF OFFICES	500,000		500,000	500,000	-
KURUTTIAYANGE ASSISTANT CHIEF	500,000		500,000		500,000
BUKIRA EAST CHIEFS OFFICE (TARANGANYA)	500,000		500,000		500,000
NGISIRU ASSISTANT CHIEF OFFICE	300,000		300,000		300,000
MASABA ACC RESIDENCE	300,000		300,000		300,000
MASABA POLICE POST OFFICE	800,000		800,000		800,000
BUKIRA WEST	100,000		100,000	100,000	-
BUKIRA WEST	200,000		200,000	200,000	-
KOMBE CHIEF'S OFFICE	300,000		300,000		300,000
SAGEGI ASS CHIEF'S OFFICE	300,000	400,000	700,000	400,000	300,000
MASABA ACC OFFICE	200,000		200,000	200,000	-
ISIBANIA OCS RESIDENCE	100,000		100,000	100,000	-
NYABIKAYE CHIEFS OFFICE		300,000	300,000	300,000	-
NYANGOGGE ASS CHIEF OFFICE		300,000	300,000	300,000	-
GWIKONGE ASS CHIEF OFFICE		200,000	200,000	200,000	-
MOTEMORABU AP CAMP		400,000	400,000	400,000	-
IGENA ASS CHIEF OFFICE		300,000	300,000	300,000	-
KIOMAKEBE ASS CHIEF		500,000	500,000	500,000	-
KOMBE CHIEFS OFFICE		450,000	450,000	450,000	-
DCCs Office		1,000,000	1,000,000	1,000,000	-
Sub-total	8,100,000	3,850,000	11,950,000	6,150,000	5,800,000
11.0 Acquisition of assets			-		-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY
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11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
Sub-total	-	-	-	-	-
12.0 Others	-	-	-	-	-
12.2 Innovation Hub	4,677,027	4,677,027	4,677,027	4,677,027	4,677,027
Sub-total	-	4,677,027	4,677,027	-	4,677,027
13.0 Unapproved funds					
13.1 MABERA SUBCOUNTY EDUCATION OFFICE	12,000,000	-	12,000,000	-	12,000,000
NG_CDF	-	7,500,000	7,500,000	-	7,500,000
Sub-total	12,000,000	7,500,000	19,500,000	-	19,500,000
TOTAL	137,367,724	90,078,094	227,445,818	124,195,016	103,250,803

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NG-CDFC KURIA WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
KURIA WEST CONSTITUENCY**

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
KURIA WEST CONSTITUENCY**

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
	AIE NO		
Normal Allocation	B005348		46,084,483.15
	B030262		10,000,000.00
	B030465		10,000,000.00
	B006412		6,000,000.00
	B047091		15,000,000.00
	B042665		8,700,000.00
	B041023	13,000,000.00	
	B047494	4,000,000.00	
	B041397	47,540,875.50	
	B047781	16,000,000.00	
	B047834	7,000,000.00	
	B049341	15,000,000.00	
	B104365	26,000,000.00	
Conditional grants			-
			-
Receipt from other Constituency			-
TOTAL		128,540,876	95,784,483

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
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2.PROCEEDS FROM SALE OF ASSETS

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

3.OTHER RECEIPTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
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4.COMPENSATION OF EMPLOYEES

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	1,636,889	1,622,789
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance	384,000	424,000
Transport allowance		
Leave allowance	24,000	28,000
Other personnel payments	278,828	264,419
Employer contribution to NSSF	142,560	179,280
Gratuity-Paid	251,514	
Gratuity-Accrued		
TOTAL	2,717,791	2,518,488

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

5.USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	22,000	30,748
Electricity		
Water & sewerage charges		
Office rent		
Communication, supplies and services	100,000	88,362
Domestic travel and subsistence	321,000	565,000
Printing, advertising and information supplies & services	262,900	8,700
Rentals of produced assets		
Training expenses		984,000
Hospitality supplies and services		
Other committee expenses		
Committee allowance	3,327,000	3,620,000
Insurance costs		
Specialized materials and services	2,675,000	
Office and general supplies and services	976,300	572,725
Fuel , oil & lubricants	315,000	612,000
Other operating expenses	483,000	693,200
Bank service commission and charges	80,443	
Other Operating Expenses		
Security operations		168,300
Routine maintenance - vehicles and other transport equipment	36,500	
Routine maintenance- other assets	-	
TOTAL	8,599,143	7,343,035

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	40,300,000	19,500,000
Transfers to secondary schools (see attached list)	41,450,000	10,441,724
Transfers to tertiary institutions (see attached list)	3,000,000-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	84,750,000	29,941,724

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,204,500	17,000,000
Bursary – tertiary institutions (see attached list)	3,399,000	10,000,000
Bursary – special schools (see attached list)	147,500	586,000
Mock & CAT (see attached list)		
Security projects (see attached list)	6,814,456	5,898,835
Sports projects (see attached list)	-	2,402,000
Environment projects (see attached list)	562,625	200,000
Emergency projects (see attached list)	5,000,000	3,600,000
Total	28,128,081	39,686,835

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8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings		-
Refurbishment of Buildings		3,997,400
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		.0
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment		-
Purchase of ICT Equipment, Software and Other ICT Assets		-
Purchase of Specialised Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Acquisition of Land		-
Acquisition of Intangible Assets		-
Total		3,997,400

9. OTHER PAYMENTS

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

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank, Kehancha Branch . Kuria West NG-CDFC A/C no.1148977260</i>	26,383,079	22,037,219
Total	26,383,079	22,037,219
10.B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		

11: OUTSTANDING IMPRESTS

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

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12A. RETENTION

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
1. MWITAH WILSON BOKE	109,790	101,109.60
2. PETER MUTUKI	96,083	91,742.64
3. BHOKE PAULINE MOGAYA	109,790	101,109.60
4. MOGESI SAMWEL	87,553	83,212.68
5. RIOBA CHARLES	66,434	62,094.24
6. BHOKE CAROLYNE MONANKA	124,074	115,394.40
7. BENSON RIOBA	-	51,745.20
Total	593,724	606,408.36

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	22,037,219	7,816,560
Cash in hand	-	-
Imprest	-	-
Total	22,037,219	7,816,560.00

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	1,923,657
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	1,923,657

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15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Programme/Sub-programme	Brief Transaction Description	2019/2020 Kshs	2018/2019 Kshs
1.0 Administration and Recurrent			
1.1 Compensation of employees		1,190,626	466,354
1.2 Committee allowances		609,200	
1.3 Use of goods and services		3,037,913	3,415,856
1.2.1 Strategic Plan		825,000	3,500,000
Sub-totals		5,662,739	7,382,210
2.0 Monitoring and evaluation		-	
2.1 Capacity building		1,021,032	
2.2 Committee allowances		1,349,000	
2.3 Use of goods and services		395,600	
Sub-totals		2,765,632	-
3.0 Emergency			
Sub-total		7,937,235	5,738,993
4.0 Bursary and Social Security		-	
4.1 Primary Schools		-	
4.2 Secondary Schools		14,189,931	1,200,000
4.3 Tertiary Institutions		2,101,000	

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4.5 Social Security	-	-	
Sub-total	22,208,170	3,617,238	
5.0 Sports	3,500,000	1,500,000	
Sub-total	-	562,625	
7.0 Primary Schools Projects	-		
(List all the Projects)			
KUGITURA PRIMARY	400,000		300,000
NYAMAHARAGA MIXED PRIMARY	1,000,000		
TARANGANYA GIRLS BOARDING	2,700,000		900,000
IGENA PRIMARY	300,000		1,200,000
KEHANCHA PRIMARY	300,000		600,000
BOHORA PRIMARY	500,000		
BOHORA PRIMARY	200,000		
RONGABI PRIMARY	200,000		
RONGABI PRIMARY	300,000		
KOROBUNYIGE PRIMARY	650,000		
SAGEGI PRIMARY	400,000		
NYATIRA PRIMARY	500,000		
NDAMUKIA PRIMARY	600,000		600,000
KURUTYANGE PRIMARY	400,000		

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ST MATHIAS KOHANGA PRIMARY		2,200,000	500,000
NYAMARARANGERE PRIMARY		500,000	
GETONGANYA PRIMARY		500,000	
KOMBE PRIMARY		800,000	
BIAMITI PRIMARY		400,000	
BOGAMBERO PRIMARY		300,000	
KUBWAHA PRIMARY		600,000	
BOREMAGONGO PRIMARY		300,000	
NGOCHONI PRIMARY		400,000	
NGOCHONI PRIMARY		300,000	
KOMOREGE PRIMARY		600,000	600,000
KOMOREGE PRIMARY		200,000	
KUGISINGISI PRIMARY		400,000	
KUGISINGISI PRIMARY		300,000	
NYABIRONGO GIRLS BOARDINGPRIMARY SCHOOL		2,500,000	
NYANGOGE PRIMARY		500,000	
NYAMEKOMA PRIMARY		600,000	
MABERA PRIMARY		1,300,000	
MABERA PRIMARY		500,000	

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DUVESCOG PRIMARY		400,000	
DUVESCOG PRIMARY		200,000	
KOROGATI PRIMARY		500,000	
KUGUYI PRIMARY		400,000	400,000
TARAGWITI PRIMARY		400,000	500,000
NYAMETABURO PRIMARY		1,000,000	500,000
TARANGANYA MIXED PRIMARY		400,000	
GOSESE PRIMARY		250,000	
KOROBUNYIGE PRIMARY		500,000	
Sub- Total		25,700,000	20,400,000
8.0 Secondary Schools Projects (List all the Projects)			
KUGISINGISI SECONDARY		300,000	500,000
TARANGANYA GIRLS SEC		500,000	
GETONGANYA SEC		800,000	500,000
ST ANGELA MERICI SECONDARY ISIBANIA		2,000,000	500,000
DR MACHAGE MOHETO SEC		1,000,000	
ST MATHIAS NYANCHABO SECONDARY SCHOOL		200,000	1,800,000

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NYAMETABURO SECONDARY SCHOOL		700,000	500,000
Sub-total		5,500,000	31,850,000
10.0 Security Projects			
IKEREGE CHIEFS OFFICE		300,000	
NYAMONSE AP CAMP		700,000	
NYANCHABO POLICE PATROL		600,000	
ISIBANIA ASSISTANT CHIEF		700,000	
ISIBANIA ASSISTANT CHIEF		100,000	
NYANKORE ASSISTANT CHIEF OFFICE		400,000	
KURUTIAYANGE ASSISTANT CHIEF		500,000	
BUKIRA EAST CHIEFS OFFICE (TARANGANYA)		500,000	
NGISIRU ASSISTANT CHIEF OFFICE		300,000	
MASABA ACC RESIDENCE		300,000	
MASABA POLICE POST OFFICE		800,000	

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KOMBE CHIEF'S OFFICE		300,000	
SAGEGI ASS CHIEF'S OFFICE		300,000	400,000
Sub-total		5,800,000	3,850,000
12.0 Others		-	
12.2 Innovation Hub		4,677,027	4,677,027
Sub-total		4,677,027	4,677,027
13.0 Unapproved funds			
13.1 MABERA SUBCOUNTY EDUCATION OFFICE		12,000,000	-
NG_CDF		7,500,000	7,500,000
Sub-total		19,500,000	7,500,000
TOTAL		103,250,803	90,078,094

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures				3,997,400.00
Transport equipment	4,793,000			
Office equipment, furniture and fittings	209,997			
ICT Equipment, Software and Other ICT Assets	686,400			
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	5,689,397.00		-	3,977,400.00

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
BIAMITI PRIMARY	KENYA COMMERCIAL BANK	1117528650	-	1,067.00
BOGAMBERO PRIMARY	KENYA COMMERCIAL BANK	1158474474	-	2.00
BOREMAGONGO PRIMARY	KENYA COMMERCIAL BANK	1159933642	-	1,883.25
BINGUTWI PRI	KENYA COMMERCIAL BANK	1126727059	1,805.00	-
BUKIRA WEST	KENYA COMMERCIAL BANK	1275381812	-	-
CHACHA MORONGE SORORE SEC	KENYA COMMERCIAL BANK	1115340360	24,934.25	1,934.25
DR MACHAGE MOHETO SEC	KENYA COMMERCIAL BANK	1115709089	-	1,019.00
GEKAMIRI PRIMARY	KENYA COMMERCIAL BANK	1138429813	31,059.50	2,679.50
GETONGANYA MIXED SEC	KENYA COMMERCIAL BANK	1170489478	-	3,835.50
GETONGANYA PRIMARY	KENYA COMMERCIAL BANK	1117406016	-	2,741.50
GOSESE PRIMARY	KENYA COMMERCIAL BANK	1133457657	-	1,790.50
GETABARA PRI	KENYA COMMERCIAL BANK	1134158491	-	-
GETONGANYA SEC SCHOOL	KENYA COMMERCIAL BANK	1170489478	31,712.50	-
GWIKONGE ASS CHIEF	KENYA COMMERCIAL BANK	1176279793	3,274.50	-
GWIKONGE SEC	KENYA COMMERCIAL BANK	1158310714	631,291.50	-

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IGENA PRIMARY	KENYA COMMERCIAL BANK	1113704624	90,206.90	5,019.40
IKEREGE PRIMARY	KENYA COMMERCIAL BANK	1133497837	-	2,869.50
IKEREGE SEC	KENYA COMMERCIAL BANK	1106372328	-	25,684.50
IGENA A/CHIEF CAMP	KENYA COMMERCIAL BANK	1271667282	15,975.00	-
IKEREGE MIXED PRI	KENYA COMMERCIAL BANK	1133497837	30,379.50	-
IKEREGE MIXED SEC	KENYA COMMERCIAL BANK	1106372328	11,274.50	-
IRAHA SEC SCHOOL	KENYA COMMERCIAL BANK	1179441834	8,889.00	-
ISIBANIA OCS RESIDENCE	KENYA COMMERCIAL BANK	1258489732	101,315.00	-
ISIBANIA POLICE STATION	KENYA COMMERCIAL BANK	1275346626	-	-
ISIBANIA PRI	KENYA COMMERCIAL BANK	1171911548	30,492.00	-
KIBURANGA PRIMARY	KENYA COMMERCIAL BANK	1132762081	-	474,731.50
KIMASINCHA PRIMARY	KENYA COMMERCIAL BANK	1149161515	-	61.50
KIOMAKEBE ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1226260918	-	1,429.00
KOMBE CHIEF OFFICE	KENYA COMMERCIAL BANK	1232817228	5,004.50	4,004.50
KOMBE MIXED SEC	KENYA COMMERCIAL BANK	1137367865	513,506.00	13,506.00
KOMBE PRIMARY	KENYA COMMERCIAL BANK	1134201184	-	10,129.50

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KOMOREGE PRIMARY	KENYA COMMERCIAL BANK	1114276561	11,301.50	3,491.50
KOMOSOKO CHIEF'S OFFICE	KENYA COMMERCIAL BANK	1177455862	-	-
KOMOSOKO PRIMARY	KENYA COMMERCIAL BANK	1168071895	4,393.50	824.50
KOROGATI PRIMARY	KENYA COMMERCIAL BANK	1170709222	-	3,911.00
KUBWEYE PRIMARY	KENYA COMMERCIAL BANK	115294060	4,503,988.50	3,117.50
KUGUYI PRIMARY	KENYA COMMERCIAL BANK	1133444105	21,986.50	944.50
KURUTUYANGE PRIMARY	KENYA COMMERCIAL BANK	1137157836	-	948.00
KEHANCHA PRIMARY	KENYA COMMERCIAL BANK	1135849951	842,837.00	-
KENGARISO PRI	KENYA COMMERCIAL BANK	1126008559	3,528,406.00	-
KIBURANGA PRIMARY	KENYA COMMERCIAL BANK	1132762081	1,021,731.50	-
KIOMAKEBE A/CHIEF	KENYA COMMERCIAL BANK	1170522785	-	-
KOMOMANGE SEC	KENYA COMMERCIAL BANK	1156950228	-	-
KOMOMWAMU POLICE	KENYA COMMERCIAL BANK	1178018350	825,314.70	-
KOMOSOKO HIGH SCHOOL	KENYA COMMERCIAL BANK	1133267262	500,200.00	-
KUBWAHA PRIMARY	KENYA COMMERCIAL BANK	1170522785	16,748.00	-
KUBWEYE SEC	KENYA COMMERCIAL BANK	1111836035	800,066.00	-

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KUGISINGISI SEC	KENYA COMMERCIAL BANK	6220275760	-	-
KUGITURA PRI	KENYA COMMERCIAL BANK	1125172649	6,758.00	-
KUGITURA SEC	KENYA COMMERCIAL BANK	1106568508	1,500,404.50	-
MABERA DCC OFFICE	KENYA COMMERCIAL BANK	1232895962	-	-
MASABA PRIMARY	KENYA COMMERCIAL BANK	1133572839	-	3,267.50
MASABA SEC	KENYA COMMERCIAL BANK	1137079681	147,303.75	18,204.75
MOTEMORABU AP CAMP	KENYA COMMERCIAL BANK	1226510027	615.00	-
MUCHEBE PRIMARY	KENYA COMMERCIAL BANK	1133353991	-	562.50
MATHIAS NYANCHABO	KENYA COMMERCIAL BANK	1168490561	2,258,680.45	-
NYAMAGAGANA PRIMARY	KENYA COMMERCIAL BANK	1160732043	509,924.50	9,924.50
NYAMAHARAGA PAG PRIMARY	KENYA COMMERCIAL BANK	1107995353	2,764,558.00	3,878.50
NYAMETABURO PRIMARY	KENYA COMMERCIAL BANK	1116847086	-	3,401.50
NYAMEKOMA PRIMARY	KENYA COMMERCIAL BANK	1137147792	8,283.50	-
NYAMOSENSE PRIMARY	KENYA COMMERCIAL BANK	1125195711	45,769.55	4,670.55
NYANGOGE ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1183060459	16,849.50	1,249.50
NYANGOGE MIXED SEC	KENYA COMMERCIAL BANK	1150198087	708,514.00	543,514.50

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NYANKORE PRIMARY	KENYA COMMERCIAL BANK	1168514657	-	1,972.50
NYANKORE SEC	KENYA COMMERCIAL BANK	1133364179	1,940,167.50	1,453.50
NYASESE PRIMARY	KENYA COMMERCIAL BANK	1126692794	24,589.00	1,989.50
NDAMUKIA PRIMARY	KENYA COMMERCIAL BANK	1176238094	54,221.50	-
NYABIKAYE CHIEFS OFFICE	KENYA COMMERCIAL BANK		-	-
NYABIKAYE PRI	KENYA COMMERCIAL BANK	1112287396	4,825.00	-
NYABOHANSE GIRLS SEC	KENYA COMMERCIAL BANK	1127080083	156,785.00	-
NYABOKARANGE PRI	KENYA COMMERCIAL BANK		-	-
NYABOKARANGE SEC	KENYA COMMERCIAL BANK	1158309473	95,247.00	-
NYAIGUTU PRI	KENYA COMMERCIAL BANK	1117696156	-	-
NYAMAHARAGA SEC	KENYA COMMERCIAL BANK	1127718940	3,081,722.20	-
NYAMETABURO MIXED SEC	KENYA COMMERCIAL BANK	1112424032	4,268.00	-
NYAMOSENSE SPECIAL	KENYA COMMERCIAL BANK	1204567670	26,831.50	-
NYAMWINI PRI	KENYA COMMERCIAL BANK	1157880053	33,193.00	-
NYANCHABO PRIMARY	KENYA COMMERCIAL BANK	1133471323	27,523.50	-
NYATIRA PRIMARY	KENYA COMMERCIAL BANK	1179687299	1,005,669.50	-

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NYAWAITANCHIRIA PRI	KENYA COMMERCIAL BANK	1138451584	-	-
ROBARISIA PRIMARY	KENYA COMMERCIAL BANK	1117795373	5,058.00	163,080.00
ROKERE PRIMARY	KENYA COMMERCIAL BANK	1137021918	602,974.00	2,974.00
ROSABARE PRIMARY	KENYA COMMERCIAL BANK	1149932147	601,891.50	3,042.50
SORORE PRIMARY	KENYA COMMERCIAL BANK	1127681591	1,187.50	919.50
ST ANNES PRIMARY	KENYA COMMERCIAL BANK	1170551785	-	901,424.50
ST MATHIAS NYANCHABO GIRLS SEC	KENYA COMMERCIAL BANK	1168490561	-	19,290.45
SAGEGI A/CHIEF CAMP	KENYA COMMERCIAL BANK	1271083388	18,735.00	-
SORORI SIMBA PRI	KENYA COMMERCIAL BANK	1114872016	502,711.50	-
ST ANGELA MERICI	KENYA COMMERCIAL BANK	1117590887	15,070.00	-
ST MARYS MABERA SEC	KENYA COMMERCIAL BANK	1109731620	-	-
ST MATHIAS KOHANGA PRI	KENYA COMMERCIAL BANK	1179677250	24,110.50	-
TARAGWITI AP HOUSES	KENYA COMMERCIAL BANK	1253639973	203,299.00	-
TARAGWITI PRI	KENYA COMMERCIAL BANK	1133457738	23,790.00	-
TARANGANYA GIRLS SEC	KENYA COMMERCIAL BANK	1149502118	29,859.00	-
TARANGAYA GIRLS BOARDING PRI	KENYA COMMERCIAL BANK	1112773193	59,207.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) –
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TONGERIA PRIMARY	KENYA COMMERCIAL BANK	1126207357	24,035.00	-
WIZARA PRIMARY	KENYA COMMERCIAL BANK	1135329540	2,341.50	971.50
WIZARA SPECIAL SCHOOL	KENYA COMMERCIAL BANK	1136888195	8,914.00	2,120.00
Total			30,153,979.80	2,255,536.65

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Bursary Disbursement	Included in the other grants and transfers expenditure of Kshs 39,686,835 is an Amount of Kshs 17,000,000 paid as bursary to Secondary schools, Kshs 10,000,000 in respect of bursary to Tertiary institutions and Kshs 586,000 paid to Special Schools as at 30 June 2019. Review of records availed in support of the expenditure revealed that the applicants failed to attach supporting documentations such as copy of beneficiary's identity card, fee statement balance, admission letter among other key documentation. Further the sub-committee failed to give remarks on the status of the applicant as is required by section 31 (2) of NG-CDFC Act 2015. Consequently, the regularity and value for money of the expenditure of Kshs 27,586,000 which was incurred as bursary disbursement to needy students in the constituency could not be confirmed.	NG_CDFC developed criteria of awarding bursaries based on first vetting in locations then awarded in priority of orphan, partial orphan, single parents, needy cases and finally general applicants. NG-CDFCC, Minutes, applications forms and institutions acknowledgements notes are available.	Jackson K. Too Fund Account Manager		Responded awaiting for OAG's office for response
2. Purchase of Land and	Included in the other grants and transfers expenditure of Kshs	The land has been demarcated and the title	Jackson K Too Fund Account		Responded awaiting for

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Fencing of Maberu police station.	39,686,835 is an amount of Kshs 5,898,835 for security which in turns includes Kshs.500,000 being additional funds in respect of purchase of land and fencing of Maberu Police Station. Physical verification revealed that beacons and branding indicating size and financier not erected. Further, title deed, sale agreement as evidence of ownership were not provided for audit review.	deed is available (a copy with NG-CDFC office and original at police headquarter) as well as other documents. Fencing had not been implemented	Manager		OAG's office for response
3. Budget Performance Analysis	The management budgeted to receive from the NG_CDF Board Kshs. 171,641,920, comprising 2018/2019 allocation of Kshs. 109,040,876 and unspent balance brought forward from 2017/2018 of Kshs. 62,601,043. During the period under review, the NG-CDFCC made payments amounting to Kshs. 83,487,482 or 48.60% of the approved budget resulting to unexplained under-expenditure of Kshs. 88, 154,438 or 51.40% under-utilization of the final budget. The underutilization of the approved budget hindered the achievements of some of the core objectives of	The under utilization was due to the constituency receiving 50% of the years allocation.	Jackson K Too Fund Account Manager		Responded awaiting for OAG's office for response

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	the Fund, which in turn adversely affected the effectiveness and efficiency in the delivery of services to the constituents. Management in their response indicated that low absorption resulted from late disbursements of funds by the NG_CDF Board which overlapped financial years thus resulting to underfunding of the budget.				
	The expenditure of Kshs 8,500,000 which was paid on diverse dates to various Project Management Committee (PMCs) accounts were not adequately supported with complete expenditure returns including the cashbooks, payment schedules for cash withdrawals, stores records, minutes of tender proceedings and report of inspection and acceptance committee approving payments.				
4. Non-Maintenance of Proper Records by Project	Consequently, the accuracy and completeness of the expenditure of Kshs 8,500,000 which was disbursed to the PMCs during the year ended 30 June 2019 to facilitate in implementation of		Jackson K Too Fund Account Manager		Responded awaiting for OAG's office for response

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Management Committee	various projects as factored in the approved code list could not confirmed.				
5. Project Verification	The physical verification of twenty-eight (27) projects with disbursements amounting to Kshs 24,036,580 revealed that some of the projects were completed and in use, some were complete but not equipped, while others were partly funded hence incomplete thus not in use as indicated in the table	<p>I. That some projects had been done in phases hence not stalled. II. That the constituency has factored funding for completion of projects in 2019/20 financial year</p> <p>III. I hereby state that the constituency is continuing to support schools by supplying lockers and desks especially new established schools.</p> <p>IV. the Bill of Quantities for Masaba Secondary Water is available and because the NG-CDFC was to support the school with water supply, it therefore needed not obtain authority from county government</p>	Jackson K Too Fund Account Manager		Responded awaiting for OAG's office for response

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG_CDF) – KURIA WEST CONSTITUENCY
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TRIAL BALANCE AS AT 30TH JUNE 2020		
	DR	CR
Cash and Cash equivalents		
Bank Balances	26,383,079	
Cash Balances		
Outstanding Imprest		
Payments		
Compensation of Employees	2,717,791	
Use of goods and services	8,599,143	
Transfers to Other Government Units	84,750,000	
Other grants and transfers	28,128,081	
Acquisition of Assets	-	
Other Payments	2,675,000	
Receipts		
Transfers from the Board		128,540,876
Proceeds from sale of assets		
Others receipts		-
Prior Year Adjustment		
Fund Balance b/f		22,037,219
TOTAL	150,578,094	150,578,094