

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PARLIAMENTARY COMMISSION	
DATE: 03 MAR 2022	DAY: Thurs
TABLED BY:	LDM
CLERK-AT THE-TABLE:	C. Ndiitu

REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - KITUTU MASABA
CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
KITUTU MASABA 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)**



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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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



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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 NGCDF KITUTU MASABA Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	AMOS APOLLO
2.	Sub-County Accountant	ROSELINE MUTHAMA
3.	Chairman NGCDFC	ROBINSON NGIMA
4.	Member NGCDFC	TERESA ONGERA

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KITUTU MASABA Constituency Headquarters

P.O. Box 3100 - 40200
NGCDF Office -Tombe Market
Kisii, KENYA



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(f) NGCDF KITUTU MASABA Constituency Contacts

Telephone: (254) 721489083

E-mail: kitutumasaba@ngcdf.go.ke

Website: www.go.ke

(g) NGCDF KITUTU MASABA Constituency Bankers

Co-operative Bank

Kisii Branch

P.O. Box 3100-40200

Kisii, Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

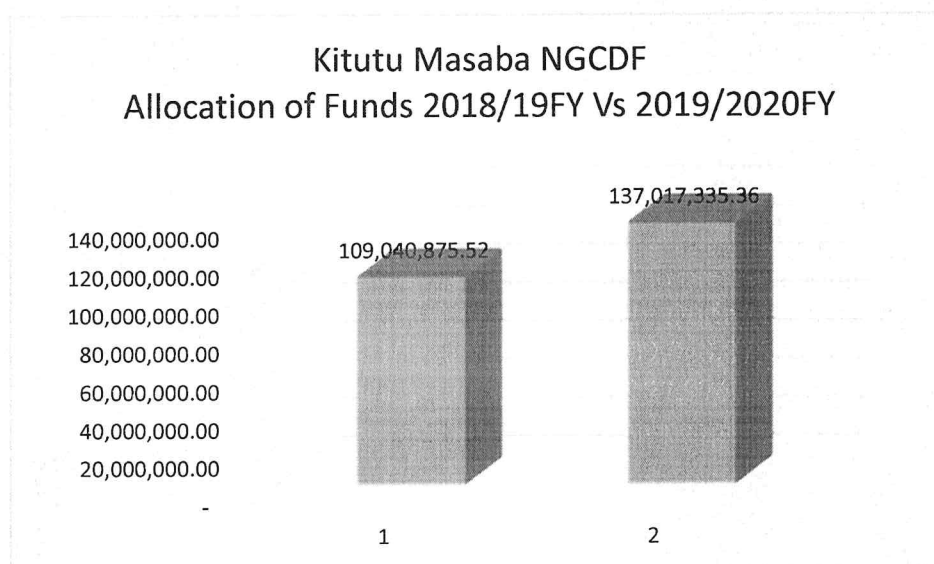
P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. FOREWARD BY THE CABINET SECRETARY

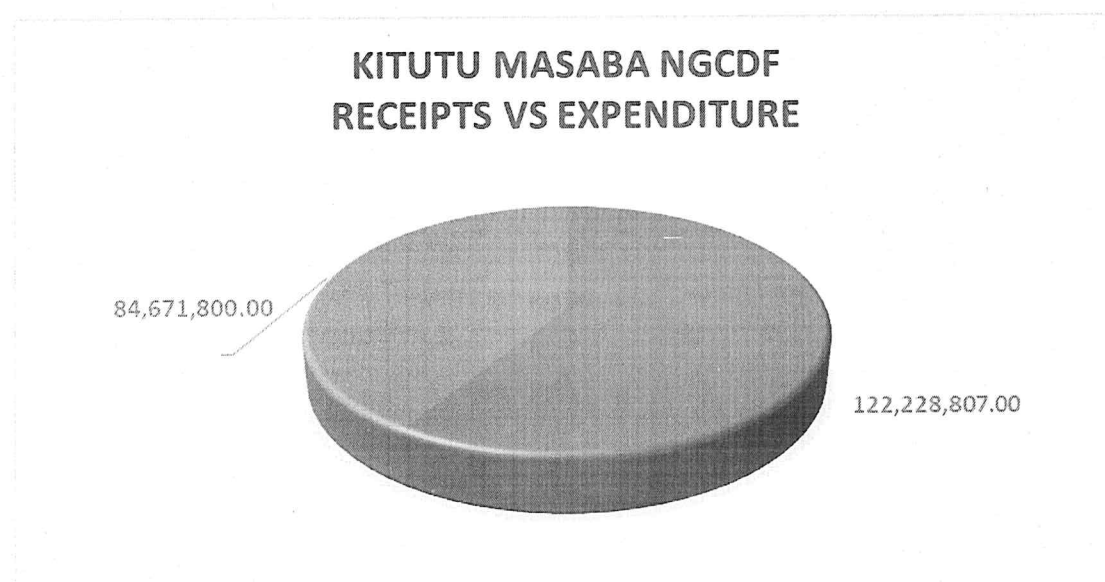
On behalf of the NGCDF committee of Kitutu Masaba, am glad to present the unaudited financial statement for my constituency for the year ended 30th June, 2020. During the year, our constituency was allocated a total of Kshs. 137,017,335.36 compared with 109,040,875.52 for the previous financial year 2018/2019. This led to an increased sum of Kshs. 27,976,459.84 that helped our constituency achieve more service delivery to our people.



The funding comparisons 2018/2019FY Vs 2019/2020FY

During the year under audit review 2019/2020FY Kitutu Masaba NGCDF received a total of Kshs. **122,228,807** and spent Kshs. **84,671,800** these being with the balance for 2018/2019FY AIE receipt of Kshs. 54m on various sectors i.e schools, security, bursary, emergency among others.

RECEIPTS Vs EXPENDITURE 2018/2019FY



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Despite the many challenges i.e delays in PMC procurement procedures, diversity of our constituency and at times late disbursement of funds in projects implementations with the Educational infrastructure has managed construction of many classrooms, dormitories, laboratories and many renovations. Below are some of the achievements in the various sectors.



Tuition block at Nyabigege DOK Primary school 2018/2019FY at Kshs. 1.2M



The Purchase of Nyaisa Manga Mixed Secondary School fully funded by NGCDF Kitutu Masaba to a tune of Kshs. 6.7m

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NGCDF Office funded 2010-2012FY at Kshs. 27m.

The committee noted that Emergency allocation is so important that more money needs to be reserved for the same hence NGCDF's Annual Allocations should be increased from 2.5% to even 5% to enable wider demands met.

Major Challenge. Distinction between the county government projects and the NGCDF projects which needs to be addressed.

THE CABINET SECRETARY

III. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED OBJECTIVES

Introduction

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

Kitutu Masaba is one of the constituencies in Nyamira county consisting of six ward covering an area of 252.80sq Km. it borders West Mugirango Borabu, Kitutu Chache South, Kitutu Chache North, Nyaribari Chache and Nyaribari Masaba. The constituency has got two sub-counties namely Manga and Masaba North.

The constituency receive adequate rainfall throughout the year hence providing good climate for agricultural activities i.e tea, coffee, maize, beans banana etc.

The NGCDF Kitutu Masaba has stake holders both internal and external who shape its strategic direction.

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

- a) To provide services and information about NGCDF to constituents of Kitutu Masaba through social media.
- b) To allocate sufficient funds to projects for education infrastructure
- c) To identify needy and bright students and sponsor their education
- d) To strengthen capacity for implementation of NGCDFC projects.
- e) Adequate opportunities for promotion of sports activities
- f) Environmental degradation
- g) Strengthening of security infrastructure

Progress on attainment of Strategic development objectives

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

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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 to tertiary institutions	The number of usable physical infrastructure build in primary, secondary	In FY 19/20 we increased number of classrooms from 502 to 558; dormitories from 13 to 20, laboratories from 18 to 23
Security	Built, equip, facilities in the administration and other security organs to improve service delivery.	Develop infrastructure to enhance security administration.	Number of usable physical in fracture built across the constituency	Number of renovated chief's offices increased from 3 to 5 Number of built AP line increased from 3 to 6
Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of boreholes increased from 6 to 9 Trees planting increased from 2699 to 4000
Sports	Empower and develop youths through sports sector	Increase economic growth through sports	Number of youth groups benefitting from the sports programme	The Beneficiaries increased from 23 to 33



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

NGCDF – Kitutu Masaba Constituency has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects.

Kitutu Masaba NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of attaining sustainable and inclusive development programmes in the constituency.

In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports.

1. SUSTAINABILITY STRATEGY AND PROFILE

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

2. ENVIRONMENTAL PERFORMANCE.

Our Environmental Policy in Kitutu Masaba constituency is committed to:

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

3. EMPLOYEES WELFARE TERMS AND CONDITIONS OF SERVICE

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

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

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

The Advertisement contains the following:

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

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

4. HEALTH, SAFETY POLICY

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

Guidelines to General Safety

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

The management has ensured that their employees are insured with NHIF, staff welfare, regular training on capacity building, salaries reviews on yearly basis and general motivation aimed at improved service delivery.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events. Fire precautions The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers Provision of protective equipment and clothing The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.



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Reporting of an Accident

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

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary. Health Care Services The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

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

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

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace. HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

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

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

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities sexual harassment and other Forms of Harassment any staff of the

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

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 as outlined in the office complaints procedures manual

5. COMMUNITY ENGAGEMENTS

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

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

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

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

In summary stakeholder's participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects



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

Public Awareness.

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

Public Awareness and Sensitisation Exercise Provide among others: -

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

Covid-19 Mitigation Measures Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures. Through constituency stakeholders and NGCDF purchased and distributed 7,000 packets and bottles of 250mls sanitizers to the community free of charge.



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V. 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 NGCDF-Kitutu Masaba Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes:

- i. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- iii. Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv. Safeguarding the assets of the entity;
- v. Selecting and applying appropriate accounting policies; and
- vi. Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Kitutu Masaba Constituency accepts responsibility for the 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 Kitutu Masaba constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the constituency further confirms the completeness of the accounting records maintained 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 Constituency confirms that the entity has complied fully with applicable Government Regulations and that the 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 Kitutu Masaba constituency financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-KITUTU MASABA Constituency financial statements were approved and signed by the Accounting Officer on 18th March, 2021

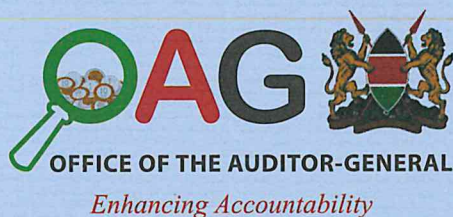

Fund Account Manager
Name: AMOS APOLLO


DISTRICT ACCOUNTANT
MASABA DISTRICT
Sub-County Accountant
Name: ROSELINE MUTHAMA
ICPAK Member Number: 9014



REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KITUTU MASABA 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 - Kitutu Masaba Constituency set out on pages 19 to 47, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and a 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kitutu Masaba Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Variance between Statement of Receipts and Payments and Statement of Appropriation

As disclosed in Note 1 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.122,228,807 in respect of Transfer from National Government Constituencies Development Fund Board while the Summary Statement of Appropriation- Recurrent and Development combined for the year ended 30 June, 2020 reflects Kshs.152,321,412 for the same item resulting to an unreconciled variance of Kshs.30,092,605.

In the circumstances, the accuracy and completeness of the transfers from National Government Constituencies Development Fund board of Kshs.122,228,807 for the year ended 30 June, 2020 could not be confirmed.

2.0 Purchase of School Buses

The statement of receipts and payments for the year ended 30 June, 2020, and as disclosed in Note 6 to the financial statements, reflects transfers to other government entities of Kshs.51,180,000 which includes Kshs.37,300,000 being transfers to Secondary schools out of which an amount of Kshs.22,400,000 was incurred in purchase of four (4) school buses to four schools from a local dealer. However, the ownership documents for the buses were neither made available for audit nor been delivered to the schools.

Consequently, ownership of the buses costing Kshs.22,400,000 for the year ended 30 June, 2020 could not be confirmed.

3.0 Construction of Toilet at St. Mary's Ekerubo Secondary School

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of Kshs.21,900,779 in respect of other grants and other payments out of which Kshs.6,884,750 relates to emergency out of which Kshs.430,000 was transferred to St Mary's Ekerubo secondary school for construction of a toilet. However, the Project Management Committee (PMC) returns were not provided for audit to account for the funds.

Consequently, the accuracy and completeness of Kshs.430,000 for the year ended 30 June, 2020 could not be confirmed.

4.0 Unaccounted Expenditure- Environment Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of Kshs.21,900,779 in respect of other grants and other payments which includes an amount of Kshs.3,476,206 for environmental projects out of which Kshs.1,739,998 was incurred for the purchase of assorted tree seedlings distributed to eighteen (18) schools across the constituency. However, the payments vouchers were not provided for audit.

Consequently, validity and completeness of the expenditure of Kshs.1,739,998 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 National Government Constituencies Development Fund - Kitutu Masaba Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and performance

The summary statement of appropriation- recurrent and development combined for the year ended 30 June, 2020 reflects an approved final receipts budget and actual on comparable basis of Kshs.221,689,136 and 152,321,412 respectively resulting to receipts budget shortfall of Kshs.69,367,724 or 31% of the budget.

Similarly, the statement reflects an approved final expenditure budget and actual on comparable basis of Kshs.221,689,135 and Kshs.84,671,800 respectively resulting to an overall under expenditure of Kshs.137,017,335 or 38% of the approved budget.

The underfunding may be an indication that some programs and activities that had been planned were not implemented and hence denied the constituents of Kitutu Masaba the would be benefits.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Non-adherence to budget ceiling -Environmental Projects Expenditure

As disclosed in Note 7 to the financial statements, the statement of receipts and payments as at 30 June, 2020 reflects an amount of Kshs.21,900,779 in respect of other grants and other payments which includes an amount of Kshs.3,476,206 for environment activities against an allowable amount of Kshs.2,444,576 being 2% allowable threshold prescribed by section 25(10) of the National Government Constituencies Development Fund, 2015 which states that environmental activities may be considered as development projects for purposes of this Act provided that the allocation to such activities does not exceed two per centum of the total allocation of the constituency in that financial year.

Consequently, the over expenditure of Kshs.1,031,630 for the year ended 30 June, 2020 could not be confirmed.

2.0 Non- Branding of Projects

As disclosed in Note 6 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.51,180,000 in respect of transfers to other Government entities. During the year under review, sixteen (16) projects costing Kshs.10,250,000 implemented by the various Project Management Committees.

A Physical verification conducted in the month February, 2021 revealed that all the projects were complete and in use but not labelled as required by National Government Constituencies Development Regulations (2016) section 11(1)(cc) which requires the Constituency Committee to ensure projects are labelled in accordance with the guidelines issued by the Board.

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

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.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the Fund to sustain 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 abolish the Fund or cease operations.

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

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

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

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.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the



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

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

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

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 February, 2022



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KITUTU
MASABA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	122,228,807	108,784,483
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		122,228,807	108,784,483
PAYMENTS			
Compensation of employees	4	1,592,031	3,577,420
Use of goods and services	5	9,302,990	9,056,608
Transfers to Other Government Units	6	51,180,000	40,600,000
Other grants and transfers	7	21,900,779	38,309,784
Acquisition of Assets	8	696,000	1,453,700
Other Payments	9		
TOTAL PAYMENTS		84,671,800	92,997,512
SURPLUS/(DEFICIT)		<u>37,557,007</u>	<u>15,786,971</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KITUTU MASABA Constituency financial statements were approved on 18th March, 2021 and signed by:

Fund Account Manager

Name: AMOS APOLLO

National Sub-County Accountant

Name: ROSELINE MUTHAMA

ICPAK Member Number: 9014

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

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	67,649,611	30,092,605
Cash Balances (cash at hand)	10B		
Total Cash and Cash Equivalents		67,649,611	30,092,605
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		67,649,611	30,092,605
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A		
Deposits (Gratuity)	12B		
TOTAL FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		67,649,611	30,092,605
REPRESENTED BY			
Fund balance b/fwd	13	30,092,605	14,305,634
Prior year adjustments			
Surplus/Deficit for the year	14	37,557,007	15,786,971
NET FINANCIAL POSITION		67,649,611	30,092,605

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KITUTU MASABA Constituency financial statements were approved on 18th March, 2021 and signed by:

Fund Account Manager
Name: AMOS APOLLO

Sign:

National Sub-County Accountant
Name: ROSELINE MUTHAMA
ICPAK Member Number: 9014



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KITUTU
MASABA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	122,228,807	108,784,483
Other Receipts	3		
Total receipts		122,228,807	108,784,483
Payments for operating expenses			
Compensation of Employees	4	1,592,031	3,577,420
Use of goods and services	5	9,302,990	10,510,308
Transfers to Other Government Units	6	51,180,000	40,600,000
Other grants and transfers	7	21,900,779	38,309,784
Other Payments	9		
Total payments		83,975,800	92,997,512
Total Receipts Less Total Payments		38,253,007	15,786,971
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0	-
Prior year adjustments	14		-
Net cash flow from operating activities		38,253,007	15,786,971
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9	696,000	1,453,700
Net cash flows from Investing Activities		(696,000)	1,453,700
NET INCREASE IN CASH AND CASH EQUIVALENT		37,557,007	15,786,971
Cash and cash equivalent at BEGINNING of the year	13	30,092,605	14,305,634
Cash and cash equivalent at END of the year		<u>67,649,612</u>	<u>30,092,605</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KITUTU MASABA Constituency financial statements were approved on 18th March, 2021 and signed by:

Fund Account Manager
Name: AMOS APOLLO

Sign:

National Sub-County Accountant
Name: ROSELINE MUTHAMA
ICPAK Member Number: 9014

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	84,321,412	221,689,136	152,321,412	69,367,724	68.7%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	137,367,724	84,321,412	221,689,136	152,321,412	69,367,724	68.7%
PAYMENTS						
Compensation of Employees	2,809,000	2,100,000	4,909,000	1,592,031	3,316,969	32.4%
Use of goods and services	9,554,095	7,120,545	16,674,640	9,302,990	7,371,650	55.8%
Transfers to Other Government Units	60,771,654	27,400,000	88,171,654	51,180,000	36,991,654	58.0%
Other grants and transfers	64,232,975	47,004,867	111,237,842	21,904,829	89,333,013	19.7%
Acquisition of Assets	0	696,000	696,000	696,000	-	100.0%
Other Payments						
TOTAL	137,367,724	84,321,412	221,689,135	84,671,800	137,017,336	38.2%

The underutilization of sectors above is as a result of pandemic that interrupted our normal businesses. Compensation of employees was underutilized due to additional of staff and gratuity has not yet paid. All education sectors were closed hence we could not disburse funds. The changes between original budget and final budget are as a result of previous year's balances held at the NGCDF Board now released in the current financial reporting.

The NGCDF-KITUTU MASABABA Constituency financial statements were approved on 18th March, 2021 and signed by:

Fund Account Manager
Name: AMOS APOLOLO

Sub-County Accountant
Name: ROSELINE MUTHAMA
ICPAK Member Number: 9014



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

1. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

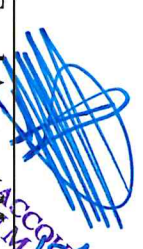

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases						
Transfers from Other Government Entities	137,367,724	84,321,412	221,689,136	152,321,412	69,367,724	68.7%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
TOTAL RECEIPTS	137,367,724	84,321,412	221,689,136	152,321,412	69,367,724	68.7%
PAYMENTS						
Compensation of Employees	2,809,000	2,100,000	4,909,000	1,592,031	3,316,969	32.4%
Use of goods and services	9,554,095	7,120,545	16,674,640	9,302,990	7,371,650	55.8%
Interest payments						
Subsidies						
Transfers to Other Government Units						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KITUTU MASABABA CONSTITUENCY
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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/e %
Other Payments						
TOTAL PAYMENTS	12,363,095	9,220,545	21,583,640	10,895,021	10,688,619	50.47814456
Surplus/Deficit						

- The underutilization of sectors above is as a result of the pandemic Covid 19 that interrupted our normal businesses.
- Compensation of employees was underutilized due to the relief of some staff off services and gratuity has not been paid yet.
- The changes between original budget and final budget are as a result of previous year's balances held at the NGCDF Board now released in the current financial reporting.

The NGCDF-KITUTU MASABABA Constituency financial statements were approved on 18th March, 2021 and signed by:


Fund Account Manager
Name: AMOS APOLLO

Sub-County Accountant
Name: ROSELINE MUTHAMA
ICPAK Member Number: 9014



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

2. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases						
Transfers from Other Government Entities	137,367,724	84,321,412	221,689,136	152,321,412	69,367,724	68.7%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
TOTAL RECEIPTS	137,367,724	84,321,412	221,689,136	152,321,412	69,367,724	68.7%
PAYMENTS						
Compensation of Employees						
Use of goods and services						
Interest payments						
Subsidies						
Transfers to Other Government Units	60,771,654	27,400,000	88,171,654	51,180,000	36,991,654	58.0%
Other grants and transfers	64,232,975	47,004,867	111,237,842	21,904,829	89,333,013	19.7%
Social Security Benefits						
Acquisition of Assets	0	696,000	696,000	696,000	-	100.0%
Finance Costs, including Loan Interest						

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTAL PAYMENTS	125,004,629	75,100,867	200,105,496	73,780,829	126,324,667	36.8709658
Surplus/Deficit						

- The underutilization of sectors above is as a result of the pandemic Covid 19 that interrupted our normal businesses.
- All education sectors were closed hence we could not disburse funds.
- The changes between original budget and final budget are as a result of previous year's balances held at the NGCDF Board now released in the current financial reporting.

The NGCDF-KITUTU MASABA constituency financial statements were approved on 18th March, 2021 and signed by:

Fund Account Manager
Name: AMOS APOLLO

Sub County Accountant
Name: ROSELINE MUTHAMA
ICPAK Member Number: 9014

Signature



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,809,000.00	1,724,269.00	4,533,269.00	1,589,981	(2,943,288)
1.2 Committee allowances	2,652,452.53	1,345,620.00	3,998,072.53	1,885,400.00	(2,112,672.53)
1.3 Use of goods and services	2,780,610.92	2,365,000.00	5,145,610.92	4,470,090.00	675,520.92
2.0 Monitoring and evaluation			-		-
2.1 Capacity building	1,460,664.18	1,195,640.00	2,656,304.18	1,856,000.00	(800,304.18)
2.2 Committee allowances	1,310,305.54	568,670.00	1,878,975.54	985,000.00	(893,975.54)
2.3 Use of goods and services	1,350,062.00	698,521.00	2,048,583.00	802,500.00	(1,246,083.00)
3.0 Emergency	7,198,241.00	6,173,451.00	13,371,692.00	6,884,750.00	(6,486,942.00)

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

3.1 Primary Schools	21,900,000.00	20,805,916.00	42,705,916.00	13,880,000.00	(28,825,916.00)
3.2 Secondary schools	39,832,975.00	15,986,500.00	55,819,475.00	37,300,000.00	(18,519,475.00)
3.3 Tertiary institutions			-		-
3.4 Security projects	2,500,000.00	1,000,000.00	3,500,000.00	1,500,000.00	(2,000,000.00)
4.0 Bursary and Social Security			-		-
4.1 Primary Schools			-		-
4.2 Secondary Schools	6,078,703.45	4,500,000.00	10,578,703.45	-	(10,578,703.45)
4.3 Tertiary Institutions	42,000,000.00	20,000,000.00	62,000,000.00	4,819,000.00	(57,181,000.00)
4.4 Universities			-		-
4.5 Social Security			-		-
5.0 Sports	2,747,354.48	5,321,000.00	8,068,354.48	5,220,823.00	(2,847,531.48)
5.1			-		-
5.2			-		-
6.0 Environment	2,747,354.48	2,636,825.00	5,384,179.48	3,476,206.00	(1,907,973.48)
6.1			-		-
6.2			-		-

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

7.0 Primary Schools Projects						-
(List all the Projects)						-
7.1	Chitago Primary school				1,000,000	-
7.2	Nyasuni DOK primary school				1,500,000	-
7.3	Nyagancha Prim. School				1,000,000	-
7.4	Ritibo Prim. School				1,000,000	-
7.5	Enchoro Prim. School				1,000,000	-
7.6	Itongo sengeru Prim. School				1,000,000	-
7.7	Bigogo DOK primary school				1,000,000	-
7.8	Nyaikuro DEB primary school				1,000,000	-
7.9	Spectrer ltd(nyabogoye Borehole Ltd)				2,000,000	-
8	Spectrer ltd(nyabogoye Borehole Ltd)				970,000	-
8.1	mongoni primary school				1,200,000	-
8.2	JONATHAN ISANDA				620,000	-
8.3	SPECTRER LTD				590,000	-
8.4						



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

						-
8.5						-
8.0 Secondary Schools Projects (List all the Projects)						-
8.1	Metamaywa sec. school				1,000,000	-
8.2	Nyachichi sec. school				1,000,000	-
8.3	St. Thomas Gekano sec. school				1,000,000	-
8.4	Riyabe sec. school(School Bus)				3,700,000	-
8.5	Nyaisha Manga Mixed sec. school (school bus)				3,700,000	-
8.6	Riyabe sec. school(school bus)				3,700,000	-
8.7	Nyaisha Manga Mixed sec. school (school bus)				3,700,000	-
8.8	M/s Gesure Build. Contr.(Kiabiraa Sec. Borehole)				2,500,000	-
8.9	Mongoni Secondary School				600,000	-
9	St. Theresas Gekano Girls-School Bus				5,000,000	-
9.1	St. Cyprian Biticha Sec.				5,000,000	-
9.2	Kebirichi Sec.					

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	school				5,000,000		-
9.3	Nyambaria High School				600,000		-
9.4	Nyambaria High School				400,000		-
9.5	Mongoni secondary school				400,000		-
9.6	Mongoni sec. school				600,000		-
9.0 Tertiary institutions Projects (List all the Projects)							-
9.1							-
9.2							-
10.0 Security Projects							-
10.1	Ministry of interior - DCC Manga			500,000.00	500,000.00		-
10.2	Gesima Acc residential project			500,000.00	500,000.00		-
10.3	Nyaguku Chiefs office			500,000.00	500,000.00		-
11.0 Acquisition of assets							
11.1 Motor Vehicles (including motorbikes)							
11.2 Construction of CDF office							



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11.3 Purchase of furniture and equipment					
11.4 Purchase of computers			696,000.00		(696,000.00)
11.5 Purchase of land					-
12.0 Others					-
12.1 Strategic Plan					-
12.2 Innovation Hub					-
TOTALS	137,367,723.58	84,321,412.00	221,689,135.58	85,140,520.00	(136,548,615.58)

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.



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5. In-kind contributions

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

6. Cash and cash equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO	B041491	20,000,000	
AIE NO	B047945	6,000,000	
AIE NO	B049336	14,000,000	
AIE NO	B104360	24,000,000	
AIE NO	B047241	52,090,876	
AIE NO	B104208	2,137,931	
	B047489	4,000,000	
	B005280		26,784,483
	B005306		28,000,000
	B030080		10,000,000
	B030461		12,000,000
	B006407		8,000,000
	B042778		11,000,000
	B047017		13,000,000
TOTAL		122,228,807	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

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



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,358,981	1,325,333
Personal allowances paid as part of salary		-
Pension and other social security contributions (Gratuity)	-	2,013,335
Employer Contributions Compulsory national social security schemes	146,160	238,752
Other personnel payments	86,890	
Total	1,592,031	3,577,420

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	530,000	950,000
Utilities, supplies and services	2,194,250	1,022,510
Communication, supplies and services		18,602
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	1,856,000	1,284,200
Hospitality supplies and services		
Insurance costs		
Fuel, oil & lubricants	1,170,000	995,000
Specialized materials and services		
Office and general supplies and services		
Committee allowances	3,142,900	1,455,800
Vehicles and other transport equipment	409,840	331,546
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
Strategic plan		2,998,950
Total	9,302,990	9,056,608



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	13,880,000	18,200,000
Transfers to primary schools (see attached list)	37,300,000	22,400,000
Transfers to secondary schools (see attached list)		
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		
TOTAL	51,180,000	40,600,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)		
Bursary – tertiary institutions (see attached list)	4,819,000	30,653,500
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Security projects (see attached list)	1,500,000	395,387
Sports projects (see attached list)	5,220,823	2,187,000
Environment projects (see attached list)	3,476,206	-
Emergency projects (see attached list)	6,884,750	5,073,897
Total	21,900,779	38,309,784



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	696,000	1,453,700
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	696,000	1,453,700

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	2,998,950
ICT Hub	-	-
	-	2,998,950



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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Co-Operative bank Kisii Branch – Kitutu Masaba NGCDF</i>	67,649,611	30,092,605
<i>Name of Bank, Account No.</i>		
<i>Name of Bank, Account No.</i>		
Total	67,649,611	30,092,605
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

Total

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	468,720	
Name 2		
Name 3		
Add as appropriate		
Total	468,720	



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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	30,092,605	14,305,634
Cash in hand		
Imprest		
Total	30,092,605	14,305,634

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	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	5,612,700	9,116,800
Imprest surrendered during the Year (C)	5,612,700	9,116,800
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Acquisition of assets	-	-
Others (<i>specify</i>)		
	-	-



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	616,287	148,969
Totals	616,287	148,969



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PROGRESS ON FOLLOW UP OF AUDITOR'S 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)
NGCDF(KMSB)/1 .1/2019/2020	Purchase of a Bus for Riooga Secondary school Included in the transfers to other Government units' balance of Kshs. 40,600,000 is an amount of Kshs. 6,850,000 disbursed to Riooga secondary school for the purchase of a school bus. Examination of the records, revealed that the approved budget for the purchase of the school bus reflected Kshs. 6,000,000 leading to over expenditure of Kshs. 850,000. Further, the pre-inspection and post-inspection reports were not provided for audit review.	Its true that the NGCDF committee bought the school bus for Riooga secondary school from Associated Motors Limited at a price of Kshs. 6,850,000. During proposals preparation the amount requested for was around the price approved. Only to realize that the actual price was slightly more than the approved figure. Since the proposal for the said financial year was approved by the NG CDF	Fund Account Manager	Not resolved	

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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)
NGCDF(KMSB)/1 2/2019/2020	Purchase of a Bus for Ekerubo Secondary school Included in the transfers to other	Board, the NGCDF committee could not provide for the supplementary budget for the same. The NGCDF committee therefore sourced all avenues for the top up and settled at Emergency vote that helped pay the remaining balance of Kshs. 850,000. The pre-inspecting and post inspection reports are underway. We shall provide once they are availed by the Supplier (Associated Motors)			
		Its true that the NGCDF committee bought the school bus for St. Mary's	Fund Account Manager	Not resolved	



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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)
	Government units balance of Kshs. 40,600,000 is an amount of Kshs. 6,850,000 disbursed to Ekerubo secondary school for the purchase of a school bus. Examination of the records, revealed that the approved budget for the purchase of the school bus reflected Kshs. 6,100,000 leading to over expenditure of Kshs. 750,000. Further, the pre-inspection and post-inspection reports were not provided for audit review.	Ekerubo Secondary school from Associated Motors Limited at a price of Kshs. 6,850,000. During proposals preparation the amount requested for was around the price approved. Only to realize that the actual price was slightly more than the approved figure. Since the proposal for the said financial year was approved by the NG CDF Board, the NGCDF committee could not provide for the supplementary budget for the same. The NGCDF committee therefore sourced all avenues for the			

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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)
		<p>top up and settled at Emergency vote that helped pay the remaining balance of Kshs. 750,000.</p> <p>The pre-inspecting and post inspection reports are underway. We shall provide once they are availed by the Supplier (Associated Motors)</p>			
NGCDF(KMSB)/1.3/2019/2020	Construction of classrooms at Omoyo SDA Primary school Included in the transfers to other government grants of Kshs. 40,600,000 is kshs. 1,000,000 for construction of classrooms at Omoyo SDA primary school. However,, the expenditure returns such as bank statements and procurement documents were provided for audit	<p>The committee paid Kshs. 1,000,000 to the school for implementation. The school procurement procedures for contraction and attached find the following documents.</p> <p>i. The project is ongoing and the SMC are compiling the returns.</p>	Fund Account Manager	Not resolved	

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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)
	Consequently, the validity and regularity of the expenditure could not be confirmed.	ii. The bank statement and certificate of works done are being worked on.			
NGCDF(KMSB)2/ 2019/2020	Bursary disbursement Included in the other payments of Kshs. 38,539,754 is an amount of Kshs. 30,653,500 under bursaries disbursement to the students in various tertiary institutions within the constituency which in turns includes Kshs. 5,000,000 as bursaries to various needy students in secondary school which was not diverted by the management hence denying students forms the vulnerable areas the much needed funds to further their education. Consequently the fund breach of the regulations on	The committee budgeted for Tertiary institutions of Kshs. 30m and secondary schools Kshs. 5m all amounting to not more than the 35% ceiling as per the NGCDF Act boards' regulations. The committee realized that in secondary school's bursary award, the government through the ministry of education sponsors for every student with Ksh. 22,000 every year per student. The county government bursary	Fund Account Manager	Not resolved	

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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)
		students joining.			

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ANEXTURE 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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ANEXTURE 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						
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		A	b	C	d=a-c	
Maureen Matoke Isaboke		26,000			96,720	Payment yet to be done
Fred Joseph Mwebi		24,000			89,280	"
Felister Moige Samwel		24,000			89,280	"
Peter Nyachoti		18,000			66,960	"
Eric Ochoki Kombo		17,000			63,240	"
Hezron Onsongo		17,000			63,240	"
Sub-Total					468,720	
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		A	b	C	d=a-c	
Senior Management						
Sub-Total						
Middle Management						
1.						
2.						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KITUTU MASABA CONSTITUENCY
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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
3.						
Sub-Total						
Unionisable Employees						
4.						
5.						
6.						
Sub-T total						
Others (specify)						
7.						
8.						
9.						
Sub-Total						
Grand Total						



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ANEXTURE 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	comment
		2019/20	2018/2019	
Amounts due to other Government entities		-		
Nyasuni Primary School	Construction of 2 classrooms to completion	1,500,000.00	-	
Nyasimwamu Primary School	Renovations of 5 classrooms	500,000.00	-	
Nyamanagu Girls Boarding Primary school	Construction of new boarding school	1,000,000.00	-	
Omoyo Secondary school	Renovations of 4 classrooms and Admin. Block i.e plastering, flooring and painting	500,000.00	-	
Nyachichi Secondary School	Construction of dormitory to completion	1,000,000.00	-	
St. Theresa's Gekano girls Sec. school	Construction of dormitory to completion	500,000.00	-	
Kiabiraa Secondary School	Drilling and equipping of school borehole i.e drilling, pipping, pump and connection of electricity.	2,880,000.00	-	
Nyabogoye primary School	Drilling and equipping of school borehole i.e drilling, pipping, pump and connection of electricity.	2,970,000.00	-	

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Sungututa Secondary School Road	Construction of road	1,750,000.00	-	
Miriri Sec School	Completion of 1st flr. Tuition 4classes	500,000.00	-	
Kiamwarimu Primary School	Renovations of 8 classes	500,000.00	-	
Nyamakairo DEB Primary School	Completion of 5 classes	500,000.00	-	
Kerongeta Sec. School	Construction of 1 class	500,000.00	-	
Gesima D.O's Residence	Completion of DO's Residence	500,000.00	-	
Karantini Primary school	Renovation of 8 classes	500,000.00	-	
St. Alexander Kiomakondo Sec.	Completion of Admin block	500,000.00	-	
Mokwerero Primary School	Completion of 4 classes	500,000.00	-	
Kiendege Primary School	Completion of 8 classes	500,000.00	-	
Rianyabwanga DEB pri.	Construction of 1 class	600,000.00	-	
Bitundugusu primary school	Renovation of Library and toilet	500,000.00	-	
Lkonge Prim. School	Construction of 8 classes	800,000.00	-	
Irianyi Prim. School	Renovation of 4 classes	400,000.00	-	
Kiendege sec. school	Renovations of 7 classes	500,000.00	-	

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Riaranga Primary School	Renovations of 4 classes	500,000.00	-	
Mokomoni Primary School	Renovations of 2 classes	500,000.00	-	
Nyaguku sec. School	Completion of storey tuition block	500,000.00	-	
Geke Prima. School	Construction of Admin block	500,000.00	-	
Kenyerere PAG Sec. School	Completion of 3 classes	500,000.00	-	
Omogomba Primary	Renovations of 5 classes	500,000.00	-	
Sengeru DEB Prim. School	Construction of 1 class	500,000.00	-	
Ogango Primary School	Renovation of 8 classes	500,000.00	-	
Gesure ELCK Pri. School	Renovations of 2 classes	500,000.00	-	
Kierira Primary School	Renovations of 5 classes	500,000.00	-	
Riyabe DEB Primary School	Construction of 1 class	500,000.00	-	
Matangi DOK Prim	Construction of 1 class	500,000.00	-	
St. Dennis Eronge Sec. School	Construction of Laboratory	500,000.00	-	
Mongóni Sec. School	Construction of Dormitory	500,000.00	-	
St. Francis Nyatieko Sec.	Construction of Latrine and Kitchen Jiko	500,000.00	-	

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Sub-Total					
Amounts due to other grants and other transfers				-	
Omogomba Primary School	Renovations to completion of 5 classrooms i.e roof replacement, flooring, windows, doors and painting	500,000.00		-	
Sengera Deb Primary School	Renovations to completion of 3 classrooms i.e roofing replacement, plastering, windows, doors and painting.	500,000.00		-	
Ogango Primary School	Renovations to completion of 6 classrooms i.e roof replacement (iron sheets) plastering,floors, doors and windows	500,000.00		-	
Tombe Primary School	Renovations to completion of 5 classrooms i.e roof replacement, plastering, flooring, doors, windows, painting and veranda	800,000.00		-	
Nyambugo Primary	Renovations to completion of 3 classrooms i.e flooring, plastering, windows, doors, veranda and painting	500,000.00		-	
Kiangoso Primary School	Renovations to completion of 6 classrooms i.e roofing replacement, plastering, windows, doors and painting.	1,000,000.00		-	
Morako Primary School	Renovations to completion of			-	



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	6 classrooms i.e roof replacement plastering, floors, doors and windows	1,000,000.00		
Kerongo Primary School	Renovations to completion of 6 classrooms i.e roof replacement, plastering, flooring, veranda windows, doors and painting	1,000,000.00	-	
Mokwerero Primary School	Renovations to completion of 3 classrooms i.e roof replacement and plastering	500,000.00	-	
Nyachichi Primary School	Renovations to completion of 3 classrooms i.e roof replacement, plastering, windows, doors and painting.	500,000.00	-	
Rianyabwanga Deb Primary School	Renovations to completion of 3 classrooms i.e roofing replacement, plastering, windows, doors and painting.	500,000.00	-	
Bitundugusu Primary School	Completion of 3 classrooms i.e roofing, plastering, windows, doors and painting.	500,000.00	-	
Irianyi Primary School	Renovations to completion of 4 classrooms i.e roofing replacement, plastering, windows, doors and painting.	600,000.00	-	
Riomoro Primary	Renovations to completion of 3 classroom i.e roof replacement, plastering, floors, windows and doors.	500,000.00	-	

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Kiomakondo Primary School	Renovations to completion of 6 classrooms i.e roof replacement, plastering, windows, doors and painting	1,000,000.00	-	
Riaranga Primary School	Renovations to completion of 4 classrooms i.e roof replacement, plastering, windows, doors and painting	500,000.00	-	
Geke Primary School	Completion of Administration block consisting of 4 rooms i.e plastering, windows, doors, painting and veranda.	500,000.00	-	
Nyangorora Primary School	Renovations to completion of 6 classrooms i.e roof replacement, plastering, floors, windows, doors, and painting	1,000,000.00	-	
Kierira Primary School	Renovations to completion of 4 classrooms i.e floors, plastering and painting	500,000.00	-	
Botana Primary School	Completion of renovations of 4 classrooms i.e plastering, veranda windows, doors and painting	500,000.00	-	
Riyabe Deb Primary School	Completion of renovations of 3 classrooms i.e roof replacement, floors, plastering and painting	500,000.00	-	
Karantini Primary School	Renovations to completion of 6 classrooms i.e roof replacement, plastering,	500,000.00	-	



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	flooring, veranda and painting			
Matangi Dok Primary School	Completion of 2 classrooms i.e plastering, doors, windows, flooring and painting	500,000.00	-	
Chitago Primary School	Completion of 2 classrooms i.e plastering, floors, windows, doors and painting	500,000.00	-	
Rigoma Primary	Renovations to completion of 6 classrooms i.e roof replacement, plastering, flooring, veranda and painting	1,000,000.00	-	
Bocharia Primary School	Renovations to completion of 6 classrooms i.e roof replacement, plastering, flooring, veranda and painting	1,000,000.00	-	
Nyabiosi Primary School	Renovations to completion of 6 classrooms i.e roof replacement, plastering, flooring, veranda and painting	1,000,000.00	-	
Kebirichi Primary School	Completion of 3 classrooms i.e plastering, doors, windows, painting and veranda	500,000.00	-	
Miriri Primary School	Completion 2 classrooms in the 1 st floor tuition storey building consisting of 6 classrooms i.e plastering, floors, windows, doors and painting	500,000.00	-	
Bonyunyu Primary School	Completion of renovations of 8 classrooms i.e doors, painting	1,000,000.00	-	

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	windows, plastering, flooring, veranda and painting				
Mongoni Primary/ Secondary & Mongoni Tti Road	Construction of 2.5 kilometers Road linking the 3 institutions i.e gravelling, murraining, and culverts installation.	2,476,225.00	-		
Sengereri Primary School	Renovations to completion of 6 classrooms i.e roof replacement, floors, windows, doors, plastering and painting	1,000,000.00	-		
Nyaigesa Primary School	Renovations of 6 classrooms i.e roof replacement, doors, windows, plastering, flooring, veranda and painting	1,000,000.00	-		
Kiendege Secondary School	Renovations of 6 classrooms i.e roof replacement, doors, windows, plastering, flooring, veranda and painting	1,000,000.00	-		
St. Theresa's Gekano Girls Secondary	Purchase of school bus FRR 45 seater, 8226cc engine capacity.	6,952,250.00	-		
Mokomoni Secondary School	Completion of 3 classrooms in 1st floor storey tuition block consisting of 6 classrooms i.e floors (Tiles) windows, doors, plastering and painting	1,000,000.00	-		
Nyambaria Secondary School	Dormitory Construction of 100 students capacity i.e foundation, walling and	1,000,000.00	-		



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	roofing level co-funded with school the remaining works.			
St. Dennis Eronge Secondary School	Completion of single Laboratory of 45 student capacity i.e plastering, flooring (tiles) painting and veranda	500,000.00	-	
Omoyo Secondary School	Completion of 2 classrooms in ground floor storey tuition block of 4 classrooms i.e plastering, flooring (tiles) windows, doors and painting	500,000.00	-	
St. Yuvinalis Nyamakoroto Secondary School	Renovations to completion of Administration Block consisting of 4 rooms i.e plastering, floors, windows, doors, painting and veranda	500,000.00	-	
Matutu Pag Secondary School	Renovations to completion of dormitory of 85 students capacity i.e plastering, tiles, windows, doors, veranda and painting.	1,000,000.00	-	
Riamoni Secondary School	Renovations to completion of 4 classrooms in 1st floor storey tuition block consisting of 8 classrooms i.e plastering, floors (tiles) windows, doors, and painting	1,000,000.00	-	
Riakworo Secondary School	Renovations to completion of 5 classrooms tuition block i.e plastering, flooring, windows,	1,000,000.00	-	

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	doors, veranda and painting				
Kenyerere Pag Secondary School	Renovations to completion of 4 classrooms i.e roof replacement, floors, plastering and painting	500,000.00		-	
St. Francis Nyatieko Secondary School	Completion of standard kitchen i.e plastering, doors, windows, floors (tiles) chimney and veranda	500,000.00		-	
Biticha Secondary School	Purchase of school bus FRR 45 seater, 8226cc engine capacity.	6,952,250.00		-	
Miriri Secondary School	Renovations to completion of 3 classrooms tuition block i.e roof replacement, plastering, doors, windows, painting and veranda	500,000.00		-	
Kerongeta Secondary School	Renovations to completion of 3 classrooms i.e roof replacement, plastering, windows, doors, floors and painting	500,000.00		-	
Mong'oni Secondary School	Completion of dormitory of 85 students capacity i.e plastering, flooring, doors, windows and painting	500,000.00		-	
Nyaibasa Mixed Secondary School	Construction of standard kitchen to completion	1,000,000.00		-	
Keiririchi Secondary School	Purchase of school bus FRR 45 seater, 8226cc engine	6,952,250.00		-	

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	capacity.				
Girango Sec. School	Renovations to completion of 6 classrooms i.e roof replacement, plastering, floors, doors, windows and painting	1,000,000.00	-		
Nyakongo Secondary School	Construction of single Laboratory 45 student capacity to completion	1,000,000.00	-		
M&E And Capacity Building	Monitoring NGCDFC Projects	11,829.73	-		
Ngcdf Motorcycles	Purchase of 2 motorbikes for M&E	262,261.82	-		
Administration	For Office running expenses	542,453.00	-		
Emergency	For emergencies within the constituency	1,065,692.00	-		
Sports	To promote sports activities in the constituency	3,917,024.51	-		
Environmental Projects	For environmental degradation.	2,180,817.51	-		
Employees' Salaries	Payment of staff salaries and gratuity	890,562.00	-		
Goods And Services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea	780,650.00	-		
Committee Expenses	Payment of Committee sitting allowances, transport, conferences	652,345.00	-		



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Goods and Services	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence	401,876.13	-	
Committee Expenses	Payment of Committee sitting allowances, transport, conferences	206,792.74	-	
NGCDFC/PMC Capacity Building	Undertake Training of the PMCs/NGCDFCs on NGCDF Related issues	460,664.18	-	
EMERGENCY	To cater for any Urgent unforeseen occurrences in the constituency during the financial year	643,671.38	-	
Bursary Secondary Schools	Payment of bursary to needy students	6,000,000.00	-	
Bursary Tertiary (Colleges and Universities)	Payment of bursary to needy students	30,000,000.00	-	
Manga Administration Police Line	Construction of 1 Administration Police line house consisting of 2 rooms with kitchen to completion	1,000,000.00	-	
Nyaguku Chiefs Office	Completion of chief's office consisting of 4 rooms i.e roofing, plastering, windows, doors, floors, ceiling and painting	500,000.00	-	
Masaba North Deputy County Commissioner Office	Construction of 1 Administration Police line house consisting of 2 rooms with kitchen to completion	1,000,000.00	-	

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Acquisition of assets			696,000.00	-			
Others (<i>specify</i>)							
Sub-Total							
Grand Total			136,845,615.00				



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ANEXTURE 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost 2019/2020
Land	-	-	-	-
Buildings and structures	27,500,000	-	-	27,500,000
Transport equipment	8,728,843	-	-	8,728,843
Office equipment, furniture and fittings	2,009,440.00	696,000	-	2,705,440
ICT Equipment, Software and Other ICT Assets	85,000	-	-	973,700
Other Machinery and Equipment	-	-	-	-
Totals	38,323,283	696,000		39,907,983

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Nyambogo SDA Primary School	CO-OP KISII EAST	0510278713752	-	1,995.8
Nyaikuro DEB Primary School	CO-OP KISII EAST	01141476607300	8,389	8,389
Nyambaria DEB Primary School	CO-OP KISII EAST	0510278667037	-	1,200
Iriaryi DEB primary school	“	01141016776700	2,520	2,520
Nyaigesa Dok Primary School	CO-OP KISII EAST	01141402510000	-	89.05
Nyaikuro SDA Secondary School	“	01141476607300	-	8,389.50
Kenani DOK Primary school	“	01139788063601	1,520	1,520
Miriri DEB Primary school	“	01141017514800	118,775	118,775
Sengera Manga High School	“	0114101993600	-	2,325
Riooga Deb Primary School	“	01141402252000	-	69.33
Nyatietko Sda Primary School	“	01100423364000	632.45	632.45
Nyamare Sda Primary School	“	01141017084400	1,445	1,445
Nyasumi Dok	“	01141477793400	1,445	1,445
Bogwendo Pag	“	01141402500700	-	Nil
Nyabigege Dok Primary School	“	01141400142000	-	Nil

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Rionguti Dok Primary School	“	01141017512900	1,463	Nil
Esami Sda Secondary School	“	01141402509600	-	102.30
St. Yuvinalis Nyamakoroto Sec	“	01141477219400	1,325	Nil
Mochenwa Secondary School	“	01139788063600	-	16.39
St. Lukes Nyasumi Secondary School	“	01141477321900	-	6.56
Tombe Girls High School	“	01141477793400	-	35.33
Irianyi Sec. School	“	01139788063600	-	12.90
Kegogi P.A.G Primary school	“	01141477321900	2,825	Nil
Bigogo DOK Primary School	Bank of Africa	02864230005	6,536.46	-
Geke DEB Primary school	“	02866070002	-	-
Moitunya SDA Primary school	“	02866050001	2,760	-
Nyaikuro DEB Primary School	“	0286415005	3,400.75	
Riamachana DEB Primary school	“	02866280001	2,400	-
Ritibo Primary school	Equity Bank	1240279130727	2,170	-
Nyagancha Primary school	“	1240279170978	2,700	-
Enchoro primary school	“	1240279140302	4,340	-
Itongo Sengera primary school	“	1240279129971	320	-

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Mori'oni primary school	"	1240279559534	449,980	-
Metamaywa sec. school	"	1240279115834	1,340	
Total			616,287	148,969

