


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PART II DATE: 03 MAR 2022 DAY: <u>Thurs</u>	
TABLED BY:	<u>LOM</u>
CLERK-AT THE-TABLE:	<u>C. Ndlovu</u>

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
NORTH MUGIRANGO CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND -NORTH MUGIRANGO CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	6
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	9
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	10
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- NORTH MUGIRANGO CONSTITUENCY</i>	11
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	12
VIII. STATEMENT OF ASSETS AND LIABILITIES	13
IX. STATEMENT OF CASHFLOW	14
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	15
XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	16
XII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	17
XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	18
XIV. SIGNIFICANT ACCOUNTING POLICIES	23
XV. NOTES TO THE FINANCIAL STATEMENTS.....	27
XVI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	39
XVII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	42
XVIII. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES.....	43
XIX. ANNEX 3 – UNUTILIZED FUND.....	44
XX. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	46



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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Wilson Okumu Ogogo
2.	Sub-County Accountant	Chrispinus Ibalai
3.	Chairman NGCDFC	Yuvinalis Terah Nyaanga
4.	Member NGCDFC	Vanice Moraa Nyambane

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -NORTH MUGIRANGO 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 NORTH MUGIRANGO Constituency Headquarters

P.O. Box 105 40500
Sub County Commissioners Building
Nyamira Ikonge Road
Nyamira, KENYA



***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF NORTH MUGIRANGO Constituency Contacts

Telephone: (254) 734700485

E-mail: cdfnorthmugirango@ngcdf.go.ke

Website: www.go.ke

(g) NGCDF NORTH MUGIRANGO Constituency Bankers

Equity Bank Kenya Ltd

P.O Box 100-40500

Nyamira

(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. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

On behalf of the North Mugirango National Government Constituency development fund committee, it gives me great pleasure to present to you the financial statements and reports for the financial year 2019/2020.

North Mugirango NG- CDF received a total of Kshs. 118,995,688 against its allocation of Kshs. 137,367,724, this was significantly lower than previous year's disbursement of Kshs 105,440,873 out of the allocation of Kshs 109,040,876;

This represented 97.6% funding in comparison to current funding of 74.5%, this was a significant decrease in the NGCDF's funding in the period under review, despite this we endeavoured to allocate a big portion towards construction of classrooms both in primary and high schools to help in improvement of infrastructure.

The North Mugirango National Government Constituency development fund committee allocated Kshs 30,950,839 toward bursary support for needy students in the constituency, however Covid 19 caught up with the Education sector among other sectors and schools were forced to close, depending on how the situation turns out we will roll the disbursement of this fund when schools will re-open.

I finally wish to sincerely thank the area MP, FAM and my Committee that have been a great team in guiding us on financial regulations and constitutional expectations of the North Mugirango National Government Constituency development fund committee

Thank you.

Sign



CHAIRMAN NG-CDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

- a) Enhance administration and Security infrastructure and facilities of Interior and Coordination of National Government.
- b) Promotion of access to quality Education.
- c) Promotion of employment creation activities
- d) Environmental conservation.
- e) Agri-business Project.
- f) Governance and Resource Mobilization
- g) Promoting of Sporting activities

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Security	<ol style="list-style-type: none"> 1. Setup More police post 2. Promote Community Policing 3. Discourage and Fight consumption of Illicit Brew and Drugs 	More police post and police units to enhance security.	Extra infrastructure for the police officer	Construction and renovation of:- -Ekerubo Gietai Police Post -Ekembo Police Unit -Magwa Police Post
Education	<ol style="list-style-type: none"> 1. Develop and Improve Infrastructure 2. Provision of Bursaries to needy 	Expand learning infrastructure	With improved infrastructure we expect	Over 20 Schools were funded during the

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

	children.		enrolment number to increase	year
Employment Creation	<ol style="list-style-type: none"> 1. Provide Labour Market Information to the Youth. 2. Facilitate Youth Employment. 3. Develop a youth Resource centre. 4. Mobilized Resource to enhance level of Income. 5. Diversify Rural Economic Activities. 	To engage youths in community activities as they earn something small	Constituence are able to wash their hands at various wash point areas	Youths were supported to protect and manage the installed water points in the spirit of helping the National Government to Contained the spread of Covid 19
Environment	<ol style="list-style-type: none"> 1. Facilitate prompt waste collection and Disposal in an Environmentally Acceptable Manner. 2. Supplement Beautification of School and Create Recreational Facilities in them. 3. Promote Conservation of the Environment. 4. Reduce Environmental Pollution. 	Having a healthy environment by planting trees distilling of rivers	Reduced environmental degradation	NG-CDF funded the plantation of over 50,000 tree seedlings with schools and clean-up of rivers
Agri-Business	<ol style="list-style-type: none"> 1. Improve farmer's capacity. 2. Increase Agri-business inputs and outputs 	Undertake business plan for each sector Build capacity of farmers	Timely implementation of plans. Availability of wide capital base	Support of the business plans
Governance and Resource Mobilization.	<ol style="list-style-type: none"> 1. Involve all stakeholders in project implementation. 2. Implement all development projects. 3. Develop and institutionalized a good governance framework 	Mobilizing and harmonization of project both by National Government and the County Government.		Awareness of the planning process, Harmonizing and coordination of the activities of all departments



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

				were created. Lobby relevant National Government bodies county to support implementati on the constituency a gender i.e. roads
Sports	<ol style="list-style-type: none"> 1. Facilitate organization of sport clubs 2. Financing the tournament activities. 	Supporting clubs activities.	Reduced crime due to idle youths in the area.	Sports Clubs were funded

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

The top management has taken sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Poor solid and liquid waste management, need for landscaping and pest control, increased environmental pollution and poor environment conservation

Identify and establish appropriate waste disposal site

Formulate prudent waste recycling strategies.

Educate and create awareness among constituent on environmental matter

Promote the use of convectional sewerage treatment plant

3. Employee welfare

The hiring process is guided the circular from the NG-CDF Board on hiring of NG-CDF staff, whoever NG-CDFC also put into the account the qualification of applicant, there place of resident as priority is given to those residing within the constituency or are register voters in the constituency.

The gender ration is also observed were have three men and two ladies.

NG-CDF encourage careers advancement as staff are offered flexible working time and financial support is also available in bursary

4. Market place practices

The organisation should outline its efforts to:

- a) Responsible competition practice.

Completion is normally healthy for the consumer to get value for its money thus NG-CDF North Mugirango embraces completion with its dealers.

- b) Responsible Supply chain and supplier relations- NG-CDF North Mugirango has excellent relation with her supplier as awards are done fairly and once delivery is done payments are made promptly.

5. Community Engagements

During the fight against the spread of Covid 19 Constituent were involved greatly as they took the mantle of mobilizing the resident on the precaution taken against the virus. NG-CDF was the brain behind the initiative as it also provide facilitation and logistical enhancement.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 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-NORTH MUGIRANGO 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-NORTH MUGIRANGO Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-NORTH MUGIRANGO Constituency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF-NORTH MUGIRANGO Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved and signed by the Accounting Officer on 22/3/2021 2021.



Fund Account Manager
Name: Wilson Okumu Ogogo

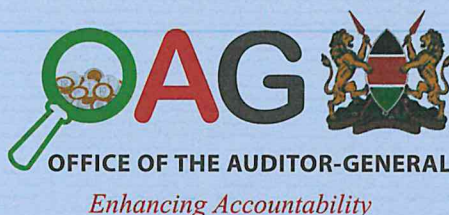


Sub-County Accountant
Name: Chrispinus Ibalai
ICPAK Member Number: 20432



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - NORTH MUGIRANGO 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 - North Mugirango Constituency set out on pages 12 to 46, which comprise the statement of receipts and payments for the year ended 30 June, 2020, statement of assets and liabilities as at 30 June, 2020, statement of cash flows, summary statement of appropriation: recurrent and development combined, summary statement of appropriation : recurrent, summary statement of appropriation - development, budget execution by programmes and sub-programmes for the year then ended, significant accounting policies and notes to the financial statements in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccurate Presentation of Transfers from the Board

The summary statement of appropriation - recurrent and development combined reflects transfers from the Board amounting to Kshs.123,795,064 whereas the statement of receipts and payments reflects an amount of Kshs.118,995,688.00 resulting to unexplained variance amounting to Kshs.4,799,376.

Under the circumstances, accuracy, completeness, presentation and disclosure of the financial statements could not be confirmed.

2. Lack of Ownership Documents on Purchase of School Bus

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government units amounting to

Kshs.45,037,000 which includes an amount of Kshs.3,500,000 for purchase of a school bus for Nyagokiani Secondary School. However, no log book was produced to confirm the ownership of the bus by the school.

Consequently, the ownership of the bus could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.166,266,995 and Kshs.123,794,064, respectively resulting to an under-funding of Kshs.42,471,930 or 26% of the budget. Similarly, the Fund expended Kshs.98,983,612 against an approved budget of Kshs.166,266,995 resulting to an under-expenditure of Kshs.67,283,383 or 40% of the budget.

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

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. Unimplemented Projects

Audit of the projects planned by National Government Constituency Development Fund - North Mugirango Constituency reflects projects valued at Kshs.31,900,000 under the component transfers to other government units had not started as at 30 June, 2020.

In the circumstances, the residents of North Mugirango did not get the expected goods and services amounting to Kshs.31,900,000 being the budget projects that had not started. This is an indication of inappropriate project implementation mechanism.

2. Stalled Projects

The Constituency during the year 2019/2020 constructed four classrooms at Wanchania Primary School. Physical verification in the month of February, 2021 revealed that the classrooms have not been plastered, floor screeded, no window frames among others. Further, the classroom structures are idle and due to the long years of neglect the classrooms walls are now collapsing. Further, the classrooms are not in the constituency development fund work plan of 2021/2022 casting doubts as to whether the project will be completed in the near future.

Consequently, the citizens of North Mugirango may not have achieved value for money invested in the projects.

3. Incomplete Works on Drilling of Boreholes in Schools

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government units of Kshs.45,037,000 which include Kshs.16,000,000 paid to the National Water Harvesting and Storage Authority for the hydrological survey, drilling, test pumping, equipping, laying of pipeline, water kiosks construction, installation of solar panel systems for eight boreholes in North Mugirango constituency. The project management committees were China Primary school, Kiabunyoru High school, Gekonge Secondary school and St Monica Mageri Secondary. A physical review of the project revealed that the work was not complete in Kiabunyoru High School, Gekonge Secondary and St Monica Mageri.

The water permits issued by the Water Resources Authority in accordance with section 12(d) of the Water Act 2016 for abstraction and use of water and hydrological survey reports for drilling at China Primary School and St Monica Mageri, have not been produced for audit.

Under the circumstances the value for money of Kshs.16,000,000 on drilling of boreholes for the year ended 30 June, 2020 could not be confirmed.

4. Un Implemented Project - Construction of a Classroom

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government units amounting to Kshs.45,037,000. Included in the amount is Kshs.1,000,000 disbursed by North Mugirango Constituency Development Fund office to the project management committee of St. Clare Girls Gekonde for the construction of one classroom. Physical verification of the project on 16 February, 2021 and enquiries at the Constituency Development Fund office reflects that no work had started, and the funds continue to lie idle in the bank account more than eight months after they were disbursed for the activities contrary to Section 3(f) of the National Government Constituencies Development Fund Act, 2015.

Consequently, the Fund is in breach of the law.

5. Projects Not Branded

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government units amounting to Kshs.45,037,000 which include an amount of Kshs.20,900,000 incurred on nine (9) projects. However, physical verification revealed that the projects were not branded with the constituency development fund logo, and year when the activity was approved and budgeted for implementation.

Failure to brand the projects with the logo of the constituencies Development Fund may result in overlaps especially where there is multi-funding.

6. Poor Workmanship of Project Implementation

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government units amounting to Kshs.45,037,000. Physical verification conducted on 16 February, 2021 on five (5) projects funded by the North Mugirango constituency in the financial year 2019/2020 totalling Kshs.10,200,000 revealed defects in some of the structures put up as shown below;

Institution	Activity	Amount (Kshs.)	Defects
Nyasio Girls Secondary School	Construction of Dormitory	1,900,000	Cracking floor
Ikonge Girls Secondary	Construction of two classrooms	1,900,000	Cracking floor
Gitwebe Primary	Construction of two classrooms to completion	1,900,000	Cracking walls, collapsing window sills, Cracked paving slab
St. Francis Gekonde Secondary	Construction of two classrooms	2,000,000	Cracked floor
Nyakaranga Primary	Construction of six classrooms	2,000,000	Window panes falling off
Total		10,200,000	

Consequently, the accountability and value for money amounting to Kshs.10,200,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS , RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Non Maintenance of Fixed Assets Register

Annex 4 to the financial statements reflects assets listing amounting to Kshs.51,815,446 as at 30 June, 2020. The assets namely land, transport equipment, office equipment and other machinery were not supported by schedules and fixed asset register was not maintained.

Consequently, the accuracy, validity and completeness of the fixed assets balance of Kshs.51,815,446 could not be confirmed.

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.

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

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

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

Those charged with governance are responsible for overseeing the funds financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective

processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**


Reports and Financial Statements

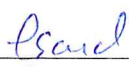
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	118,995,688	143,629,668
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		118,995,688	143,629,668
PAYMENTS			
Compensation of employees	4	2,623,379	1,275,490
Use of goods and services	5	7,141,651	15,787,524
Transfers to Other Government Units	6	45,037,000	68,840,000
Other grants and transfers	7	42,111,582	42,381,614
Acquisition of Assets	8	2,070,000	8,000,000
Other Payments	9	-	3,500,000
TOTAL PAYMENTS		98,983,612	139,784,628
SURPLUS/DEFICIT		20,012,076	3,845,040

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved on 22/3/2021 and signed by:


Fund Account Manager
Name: Wilson Okumu Ogogo


Sub-County Accountant
Name: Chrispinus Ibalai
ICPAK Member Number: 20432




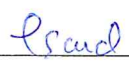
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

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	24,811,181	4,799,376
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		24,811,181	4,799,376
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		24,811,181	4,799,376
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		24,811,181	4,799,376
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,799,376	954,336
Surplus/Deficit for the year		20,012,076	3,845,040
Prior year adjustments	14	(271)	-
NET FINANCIAL POSITION		24,811,181	4,799,376

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved on 22/3/2021 and signed by:


Fund Account Manager
Name: Wilson Okumu Ogogo


Sub-County Accountant
Name: Chrispinus Ibalai
ICPAK Member Number: 20432



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NORTH
MUGIRANGO CONSTITUENCY**

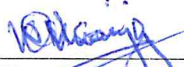
Reports and Financial Statements


For the year ended June 30, 2020

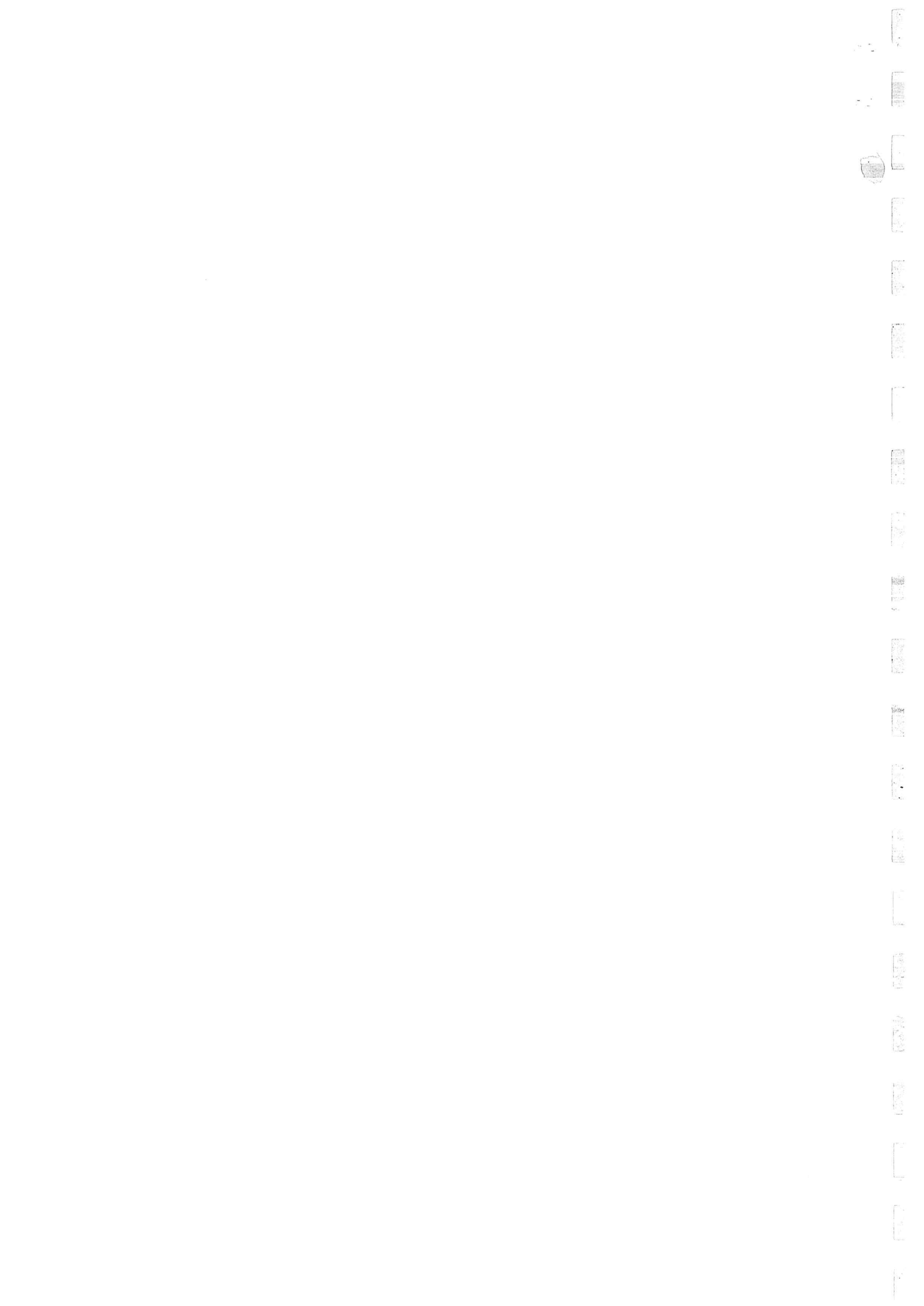
IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	118,995,688	143,629,668
Other Receipts	3	-	-
		118,995,688	143,629,668
Payments for operating expenses			
Compensation of Employees	4	2,623,379	1,275,490
Use of goods and services	5	7,141,651	15,787,524
Transfers to Other Government Units	6	45,037,000	68,840,000
Other grants and transfers	7	42,111,582	42,381,614
Other Payments	9	-	3,500,000
		96,913,612	131,784,628
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	(271)	-
Net Adjustments		(271)	-
Net cash flow from operating activities		22,081,805	11,845,040
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(2,070,000)	(8,000,000)
Net cash flows from Investing Activities		(2,070,000)	(8,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		20,011,805	3,845,040
Cash and cash equivalent at BEGINNING of the year	13	4,799,376	954,336
Cash and cash equivalent at END of the year		24,811,181	4,799,376

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved on 22/3/2021 and signed by:


Fund Account Manager
Name: Wilson Okumu Ogogo


Sub-County Accountant
Name: Chrispinus Ibalai
ICPAK Member Number: 20432




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 a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	28,899,269	166,266,993	123,795,064	42,471,929	74.5%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts		0	0	-	-	
TOTAL RECEIPTS	137,367,724	28,899,269	166,266,993	123,795,064	42,471,929	74.5%
PAYMENTS						
Compensation of Employees	3,740,000	0	3,740,000	2,623,379	1,116,621	70.1%
Use of goods and services	7,975,253	0	7,975,253	7,141,651	833,602	89.5%
Transfers to Other Government Units	69,300,000	10,593,000	79,893,000	45,037,000	34,856,000	56.4%
Other grants and transfers	56,352,471	14,099,893	70,452,364	42,111,582	28,340,782	59.8%
Acquisition of Assets	0	4,206,378	4,206,378	2,070,000	2,136,378	49.2%
Other Payments	0	0	0	-	-	
TOTAL	137,367,724	28,899,271	166,266,995	98,983,612	67,283,383	59.5%

- Compensation of employee was utilized to 70.1% unutilized was gratuity provision which will be paid on the expiry of contract terms.
- There were less consumable in during the year as the normal office operations were affected by the Covid-19.
- Transfers to Other Government Unit were disbursed up to 56.8% due to late funding by the board.
- Other grants and transfer were affected by the covid 19 pandemics as payment to needy students as bursaries were not paid.
- Only assets that were funded in time were purchased resulting to 43.1% utilization.

The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved on 22/31 2021 and signed by:


Fund Account Manager

Name: Wilson Okumu Ogogo


Sub-County Accountant

Name: Chripinus Ibalai

ICPAK Member Number: 20432




XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	11,715,253	0	11,715,253	11,500,000	215,253	98.2%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts		0	0	-	-	#DIV/0!
TOTAL RECEIPTS	11,715,253	0	11,715,253	11,500,000	215,253	98.2%
PAYMENTS						
Compensation of Employees	3,740,000	0	3,740,000	2,623,379	1,116,621	70.1%
Use of goods and services	7,975,253	0	7,975,253	7,141,651	833,602	89.5%
Other Payments	0	0	0	-	-	#DIV/0!
TOTAL	11,715,253	0	11,715,253	9,765,030	1,950,223	83.4%

The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved on 22/3/2021 and signed by:


Fund Account Manager
Name: Wilson Okumu Ogo


Sub-County Accountant
Name: Chrispinus Ibalai
ICPAK Member Number: 20432



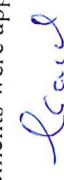
Reports and Financial Statements
For the year ended June 30, 2020

XII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	125,652,471	28,899,269	154,551,740	112,295,064	42,256,676	72.7%
Proceeds from Sale of Assets				-	-	
Other Receipts		0	0	-	-	
TOTAL RECEIPTS	125,652,471	28,899,269	154,551,740	112,295,064	42,256,676	72.7%
PAYMENTS						
Transfers to Other Government Units	69,300,000	10,593,000	79,893,000	45,037,000	34,856,000	56.4%
Other grants and transfers	56,352,471	14,099,893	70,452,364	42,111,582	28,340,782	59.8%
Acquisition of Assets	0	4,206,378	4,206,378	2,070,000	2,136,378	49.2%
Other Payments	0	0	0	-	-	
TOTAL	125,652,471	28,899,271	154,551,742	89,218,582	65,333,160	57.7%

The NGCDF-NORTH MUGIRANGO Constituency financial statements were approved on 22/3/2021 and signed by:


Fund Account Manager
Name: Wilson Okumu Ogogo


Sub-County Accountant
Name: Chrispinus Ibalai
ICPAK Member Number: 20432



XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent			-		-
1.1 Compensation of employees	3,740,000		3,740,000	2,623,379	1,116,621
1.2 Committee allowances	1,920,169		1,920,169	1,305,169	615,000
1.3 Use of goods and services	2,150,000		2,150,000	1,953,139	196,861
1.4 Acquisition of assets			-		-
2.0 Monitoring and evaluation			-		0
2.1 Capacity building	2,100,000		2,100,000	2,100,000	0
2.2 Committee allowances	750,000		750,000	750,000	0
2.3 Use of goods and services	1,055,084		1,055,084	1,033,343	21,741
3.0 Emergency			-		0
Health	7,198,241	568,000	7,766,241	5,958,000	1,808,241
3.2 Secondary schools			-		0
3.3 Tertiary institutions			-		0
3.4 Security projects			-		0
4.0 Bursary and Social Security			-		-



(N₀, F) - RTA - GL - GO - NST - ENC

(N₀, F) - RTAUGLGOINSTENC



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

Nyagokiani Primary School	600,000		600,000		600,000		600,000
Nyakaranga Primary School	4,800,000		4,800,000		4,800,000	2,500,000	2,300,000
Nyamauro Primary School	3,200,000		3,200,000		3,200,000		3,200,000
Enchoro Primary	600,000		600,000		600,000	537,000	63,000
Nyamwanchania Primary School	4,000,000		4,000,000		4,000,000	3,000,000	1,000,000
Mesobwa primary	600,000		600,000		600,000	600,000	0
		-	-	-	-	-	0
		-	-	-	-	-	0
7.4							-
8.0 Secondary Schools Projects							0
Gekendo Sec. School	2,000,000		2,000,000		2,000,000	2,000,000	0
Gekonge Secondary School	4,000,000		4,000,000		4,000,000	4,000,000	0
Ikamu Secondary School	6,800,000		6,800,000		6,800,000		6,800,000
Ikonge Mixed Secondary School	2,000,000		2,000,000		2,000,000	2,000,000	0
Kiabonyoru High School	4,000,000		4,000,000		4,000,000	4,000,000	-
Maagonga Secondary School	8,800,000		8,800,000		8,800,000		8,800,000
Matongo Secondary School	1,500,000		1,500,000		1,500,000		1,500,000
Misambi Secondary School	2,000,000		2,000,000		2,000,000	2,000,000	0
Mogogo Girls Secondary School	1,500,000		1,500,000		1,500,000	1,500,000	-



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

St. Clare Gekendo Girls	1,000,000		1,000,000	1,000,000	0
Nyasio Girls Sec. School	1,900,000		1,900,000	1,900,000	0
Riomega PAG Secondary School	6,800,000		6,800,000	6,800,000	6,800,000
Mageri School	4,000,000		4,000,000	4,000,000	-
St. Francis Gekendo Boys		2,000,000	2,000,000	2,000,000	0
Mwongori Sec. School		200,000	200,000	200,000	-
Nyanchoka Sec. School		2,000,000	2,000,000	2,000,000	0
St. Paul's Sec. School		400,000	400,000	400,000	0
Nyagokiani Sec. School		3,500,000	3,500,000	3,500,000	0
Ikonge Girls Sec. School		1,900,000	1,900,000	1,900,000	-
			-		0
9.0 Tertiary institutions Projects			-		0
9.1			-		0
10.0 Security Projects			-		0
Magwagwa Police post	3,600,000		3,600,000	3,600,000	0
North Mugirango DCC's Office	1,500,000	593,000	2,093,000	2,093,000	0
			-		0
11.0 Roads and Bridges			-		0
Maagonga-Omorare Access Road	3,000,000		3,000,000	3,000,000	0



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

China Primary Access Road	2,000,000		2,000,000	2,000,000	-
Gitangwa Primary Access Road	2,000,000		2,000,000	2,000,000	0
Kiabonyoru Primary Access Road	2,000,000		2,000,000	2,000,000	-
Roads		9,823,275	9,823,275	9,823,275	0
11.0 Acquisition of assets					0
11.1 Motor Vehicles			-		-
11.2 Construction of CDF office			-		0
11.3 Purchase of furniture and equipment			-		0
11.4 Purchase of computers		4,206,378	4,206,378	2,070,000	2,136,378
12.0 Others			-		0
12.1 Strategic Plan			-		-
12.2 Innovation Hub			-		0
12.2 TIVET			-		0
	137,367,724	28,899,271	166,266,995	98,983,612	67,283,383

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

XIV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

XV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
	AIE NO.B005127		29,388,793
Normal Allocation	AIE NO.B005318		800,000
	AIE NO.B030207		10,000,000
	AIE NO.B000445		12,000,000
	AIE NO.B006492		8,000,000
	AIE NO.B042603		11,000,000
	AIE NO.B042823		13,000,000
	AIE NO.B047520		51,440,875
	AIE NO.B006492		8,000,000
		15,659,482	
		1,736,206	
		3,600,000	
		4,000,000	
		20,000,000	
	AIE NO.B049153	6,000,000	
		14,000,000	
		24,000,000	
	AIE NO.B096770	30,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		118,995,688	143,629,668



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

2. PROCEEDS FROM SALE

	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	-	-

Note: No asset was disposed during the year

3. OTHER RECEIPTS

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

Note: NG-CDF North Mugirango did not register any receipts from other source except from NG-CDF Board.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,794,202	1,148,158
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		-
Transport allowance	-	-
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	141,340	127,332
Gratuity-contractual employees	687,837	-
TOTAL	2,623,379	1,275,490

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	68,624	1,603,433
Electricity	0	0
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	15,000	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	957,000	475,517
Rentals of produced assets		-
Training expenses	0	35,069
Hospitality supplies and services	0	0
Other committee expenses	200,000	0
Committee allowance	4,006,885	13,621,900
Insurance costs	569,515	-
Specialised materials and services		-
Office and general supplies and services	600,000	0
Fuel , oil & lubricants	700,000	0
Other operating expenses	0	0
Bank service commission and charges	0	51,605
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	24,627	0
Routine maintenance- other assets		0
TOTAL	7,141,651	15,787,524



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to Primary Schools	12,637,000	34,550,000
Transfers to Secondary Schools	32,400,000	34,290,000
Transfers to Tertiary Institutions		
Transfers to Health Institutions		
TOTAL	45,037,000	68,840,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary - Secondary	3,825,299	29,502,816
Bursary -Tertiary	-	-
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	5,693,000	3,976,824
Roads and Bridges	18,823,276	-
Sports	4,339,595	-
Environment	3,472,412	1,882,000
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	5,958,000	7,019,974
TOTAL	42,111,582	42,381,614

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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	-	8,000,000
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	0	-
Purchase of computers ,printers and other IT equipments	2,070,000	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	2,070,000	8,000,000

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	3,500,000
ICT Hub	-	-
	-	3,500,000

Note: NG-CDF did not make any other payment apart from the voted items.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank Nyamira Branch A/C No. 0520262112242</i>	24,811,181	4,799,376
	0	0
	0	0
Total	24,811,181	4,799,376
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	30/06/2020	0	0	0
<i>Name of Officer or Institution</i>	30/06/2020	0	0	0
<i>Name of Officer or Institution</i>	30/06/2020	0	0	0
<i>Name of Officer or Institution</i>	30/06/2020	0	0	0
<i>Name of Officer or Institution</i>	30/06/2020	0	0	0
<i>Name of Officer or Institution</i>	30/06/2020	0	0	0
Total				0

Note: All imprest taken were surrender as at 30 June 2020

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
	0	0
Total	0	0

Note: NG-CDF did not have any retention as at 30 June 2020

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate	0	0
Total	0	0

Note: NG-CDF released the entire accrued Gratuity



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	4,799,376	954,336
Cash in hand	0	0
Imprest	0	0
Total	4,799,376	954,336

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	4,799,376	(271)	4,799,107
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
	4,799,376	(271)	4,799,107

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

Note: All imprest taken were surrender as at 30 June 2020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

Note: NG-CDF did not have any retention as at 30 June 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

Note: There were no pending account payable as at 30 June 20202

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	1,116,621	0
Others (<i>specify</i>)	0	0
	1,116,621	0

Note: There were no pending Staff payable as at 30 June 20202

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,116,621	382,510
Use of goods and services	833,602	0
Amounts due to other Government entities (see attached list)	34,263,000	2,933,335
Amounts due to other grants and other transfers (see attached list)	28,933,782	4,281,900
Acquisition of assets	2,136,378	0
Others	0	0
	67,283,383	7,597,745

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NORTH MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)		



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

XVI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Our Ref N MUGIGANGO/A UDIT.RESP/001/02/2018	The ledger for the financial year 2017/2018 reflects an amount of Kshs. 1,725,000 for utilities, supplies and services. However, the payments made to M/s Boflos enterprises of Kshs. 375,000 being payment for purchases of two hundred and fifty (250) school mattresses for whose dormitories were burned down by fire is classified under utilities, supplies and emergency projects	The payments made to M/s Boflos enterprises of Kshs. 375,000 being payment for purchases of two hundred and fifty (250) school mattresses for two primary schools whose dormitories were burned down by fire which was classified under utilities, supplies and services instead of emergency projects has since been corrected and charged to the right vote. Attached is the amended financial statement (<i>Appendix 1</i>)	Fund Account Manager	K.I.V	Immediately
Our Ref N MUGIGANGO/A UDIT.RESP/001/02/2018	Master Pic Limited was given Kshs. 150,000 for supply of fuel to the North Mugirango NG-CDF. However, management did not avail for review the procurement documents to support the expenditure. Consequently, completeness of the expenditure could	Procurement documents to support the expenditure of Kshs. 150,000 made to Master Pic Limited for the supply of fuel to the North Mugirango NG-CDF is hereby attached for audit review (<i>Appendix 2</i>)	Fund Account Manager	K.I.V	Immediately

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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)
	not be ascertained.				
Our Ref N MUGIGANGO/A UDIT.RESP/001/ 02/2018	The committee spent a total of Kshs. 582,703.98 on employee compensation, however during the audit review only expenditure totaling to Kshs. 416,532.60 was fully accounted for while the balance of Kshs. 166,171.38 was not supported as required by the primary ledgers.	The unsupported employee compensation of Kshs. 166,171.38 was occasioned by misfiling of voucher at the sub county treasury, however the voucher has since been retrieved and is available for audit review. <i>(Appendix 3)</i>	Fund Account Manager	K.I.V	Immediately
Our Ref N MUGIGANGO/A UDIT.RESP/001/ 02/2018	There were a total of un presented Cheques of Kshs. 14,131,544.55 as at 31 June 2018 out of which there were stale cheques amounting to Kshs. 135,141 Reasons were not provided why these cheques have not been presented nor reversed in the cash book	The stale cheques has since been reversed in the cash book <i>(Appendix 4)</i>	Fund Account Manager	K.I.V	Immediately
Our Ref N MUGIGANGO/A UDIT.RESP/001/ 02/2018	During the audit review it was observed that Kshs. 399,400 was allocated for Training allowances. However, the management did not avail for review signed minutes and procurement documents for the trainings that took place.	The training that took place at The Vic Hotel was procured by the regional office (Nyanza Region) and in their invitation letter and minute dated 1 st May 2018, the 42 constituencies that make up the region were instructed to facilitate their representation in the training.	Fund Account Manager	K.I.V	Immediately

THE
LIBRARY
OF THE
MUSEUM
OF
COMPARATIVE ZOOLOGY
AT
HARVARD UNIVERSITY
CAMBRIDGE, MASSACHUSETTS
1880

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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)
		(Appendix 5)			
Our Ref N MUGIGANGO/A UDIT.RESP/001/ 02/2018	During the year under review, transfer to other government units, the committee initiated nine (9) projects across the constituency at a total cost of Kshs. 10,800,000. During field inspection of the projects conducted on 14th and 15th January 2019, projects totaling to Kshs. 6,700,000 were incomplete and at different stages of construction	The underfunding of projects are as a result budget cut by the CDF Board and high demand of development in the constituency, however the CDF Committee has tried to fund the projects with the available fund received. Some project are being implemented in phases due to scares resources.	Fund Account Manager	Not Resolved	September

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

XVII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Construction of buildings	a	b	c	d=a-c	
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					

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

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

XVIII. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

XIX. ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,116,621		
Use of goods & services		833,602		
Amounts due to other Government entities				
Gitwebe Primary School		1,200,000		
Kiomachingi Primary School		500,000		
Munyara Primary School		1,000,000		
Nyabweri Primary School		500,000		
Nyagokiani Primary School		600,000		
Nyakaranga Primary School		2,300,000		
Nyamauro Primary School		2,607,000		
Enchoro Primary		63,000		
Nyamwanchania Primary School		1,000,000		
Ikamu Secondary School		6,800,000		
Maagonga Secondary School		8,800,000		
Matongo Secondary School		1,500,000		
Riomega PAG Secondary School		6,800,000		
Sub-Total		35,620,223		
Amounts due to other grants and other transfers				
Secondary Schools		17,409,394		
Tertiary Institutions		9,716,147		
Health		1,808,241		
Sub-Total		28,933,782		
Sub-Total				
Acquisition of assets				
Purchase of computers		2,136,378		

[illegible]



XX. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	5,762,239	-	-	5,762,239
Buildings and structures	-	-	-	0
Transport equipment	20,057,402	-	-	20,057,402
Office equipment, furniture and fittings	1,919,171	-	-	1,919,171
ICT Equipment, Software and Other ICT Assets	1,126,634	2,070,000	-	3,196,634
Other Machinery and Equipment	20,880,000	-	-	20,880,000
Heritage and cultural assets		-	-	0
Intangible assets		-	-	0
Total	49,745,446	2,070,000	0	51,815,446

