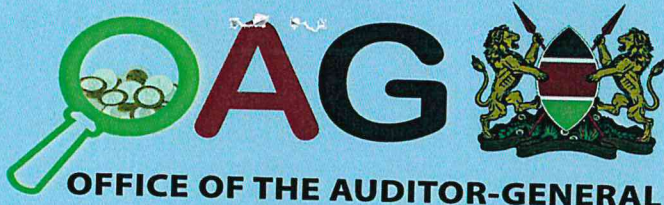


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 22 FEB 2022	DAY: TUESDAY
TABLED BY:	LOM
CLERK-AT THE-TABLE:	Mairah Wanjiku

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
NYARIBARI CHACHE CONSTITUENCY**

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
NYARIBARI CHACHE 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)**

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.....	10
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	12
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	12
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- NYARIBARI CHACHE CONSTITUENCY</i> . 16	
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES	18
IX. STATEMENT OF CASHFLOW	20
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	21
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	22
XII. SIGNIFICANT ACCOUNTING POLICIES	18
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	22

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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 NYARIBARI CHACHE 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:

N	Designation	Name
o		
1.	A.I.E holder	Jared Ondemo Bosire
2.	Sub-County Accountant	Benjamin Oino
3.	Chairman NGCDFC	Raymond Samwel Machogu
4.	Member NGCDFC	Esther Ratemo Monda

(d) Fiduciary Oversight Arrangements

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

P.O. Box 78-40204
NG-CDF Office Building
KEUMBU

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF NYARIBARI CHACHE Constituency Contacts

Telephone: (254) 728731132
E-mail: cdfnyaribarichache@cdf.go.ke
Website: www.cdf.go.ke

(g) NGCDF NYARIBARI CHACHE Constituency Bankers

Equity Bank
A/C No: 0510294577003
Kisii Branch
P.O. Box 78- 40404
KEUMBU

(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

The NG-CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF have improved in their budget performance despite delay in receive of funds from the board. The total amount budgeted for in last financial year was Kshs. 137,367,724.14 of which we received Kshs. 73,889,193 and by closure of the financial year we had not received Kshs. 63,478,531.14. During the same financial year we did receive funds from other financial years' amount to **Kshs 24,337,727**. Other funds held by the NG-CDF Board due to pending issues amounts to **Kshs. 11,193,936.14**. The performance in all the sectors i.e. Education, Security, Bursary and other projects implemented achieved a 59.5% in terms of utilization which is below last year's performance which was at 77% and this due to late disbursement by the board as alluded earlier.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project and the latest being the Covid-19 Pandemic that affected the issue of bursary disbursement to various institutions. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations.

Finally, the Nyaribari Chache NG-CDF wish to thank the NG CDF Board and all other stake holders who have made it easy to be able to deliver services to the people of Nyaribari Chache NG-CDF within the precincts of the NG-CDF Act, 2015. Below is the graphical representation of utilization of funds and a few of key achievements during the FY 2019/2020.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYARIBARI CHACHE CONSTITUENCY**

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

Fig 1. Stacked Bar Graph of Budget absorption for FY 2019-2020

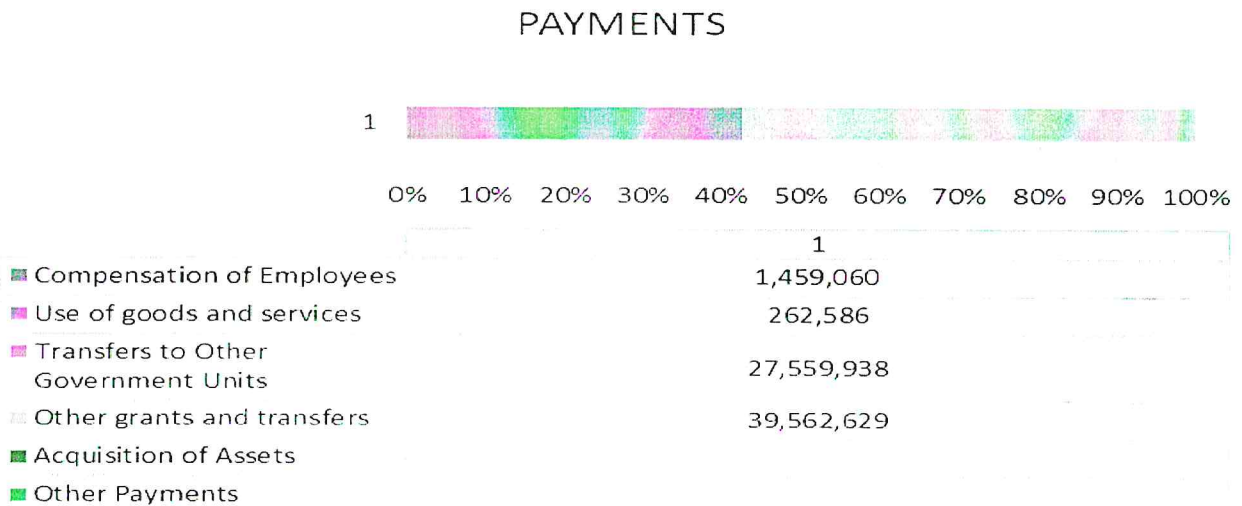
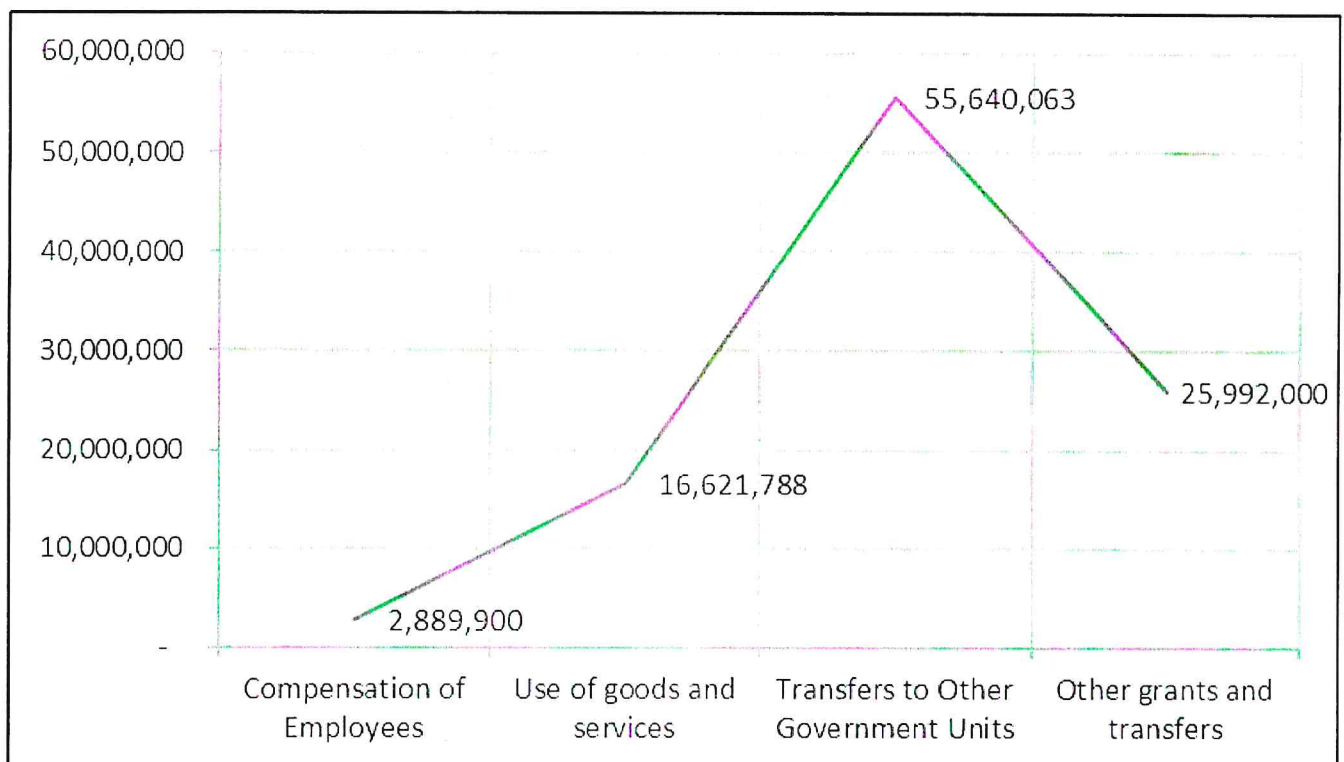


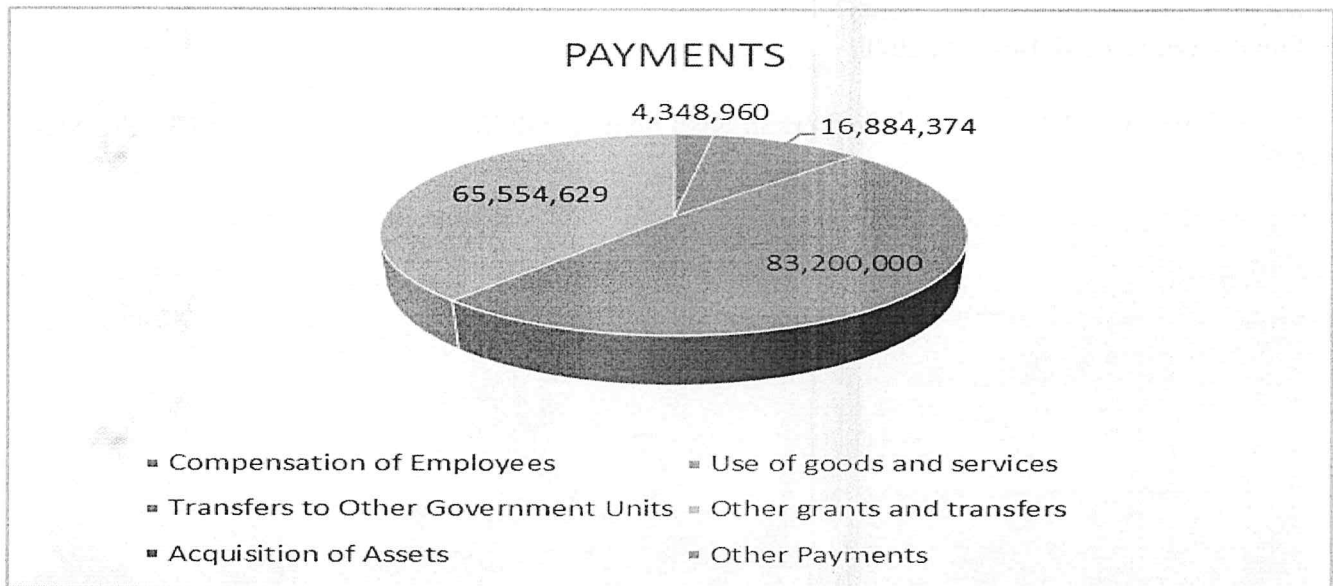
Fig 2. Line Graph of Utilization of Funds



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

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

Fig. 3 Final Budget



KEY ACHIEVEMENTS IN THE FINANCIAL YEAR 2019/2020

Fig 1: Phase 1 Completion of Ibeno KMTc campus fully funded by Nyaribari Chache NG-CDF

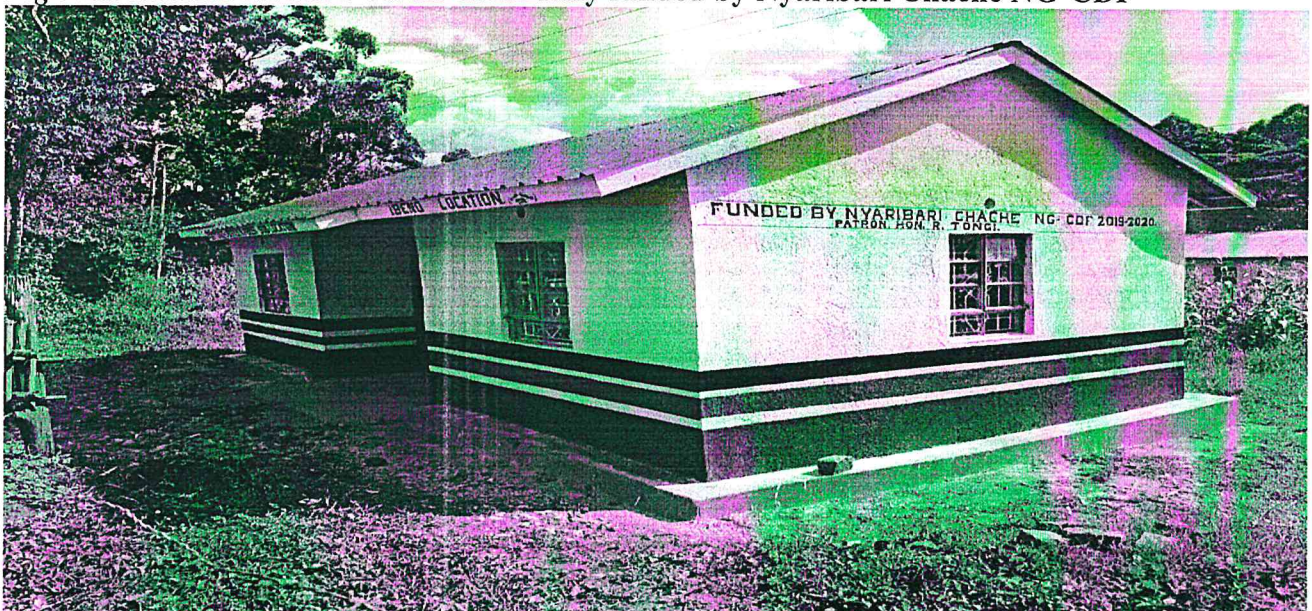


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CACHE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Fig 2: Purchase of 100 lockable lockers in Kisii School fully funded by Nyaribari Cache NG-CDF



Fig 3: Ibeno/Kabosi Asst. Chiefs office fully funded by Nyaribari Cache NG-CDF



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

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

Fig 4: Construction of 5 classrooms at Gekomu Primary School fully funded by Nyaribari Chache NG-CDF

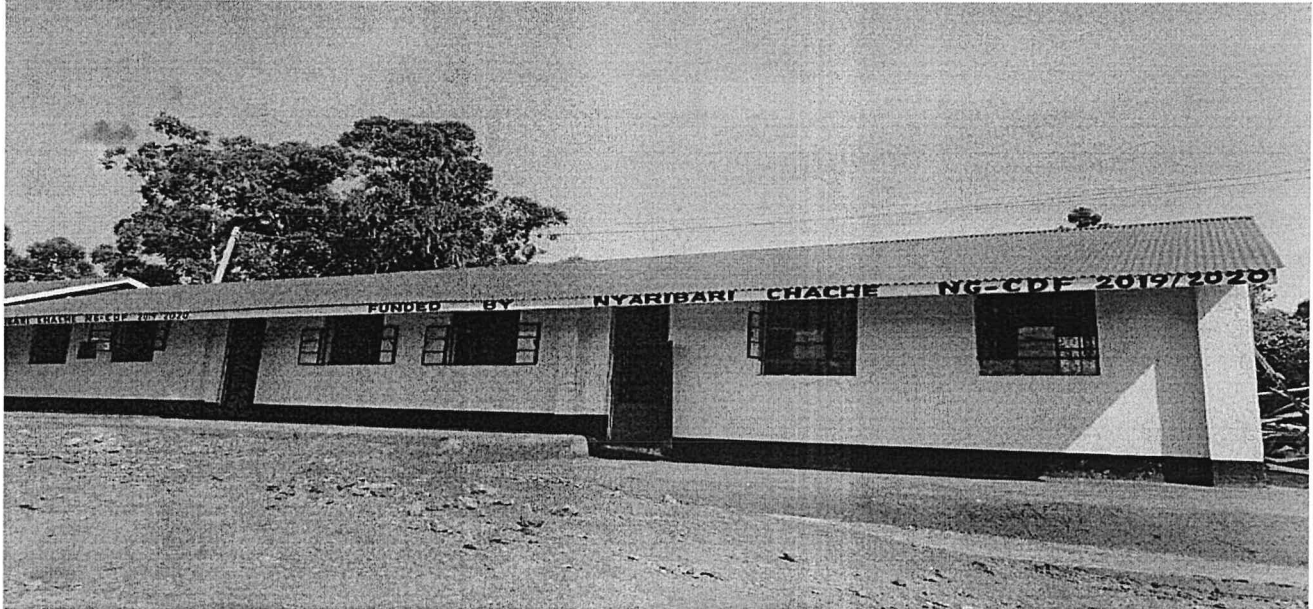


Fig 5: Renovations of 5 classrooms at Kisii Primary fully funded by Nyaribari Chache NG-CDF



Sign

CHAIRMAN NGCDFC COMMITTEE

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

- i. To ensure effective and efficient management of the funds received.
- ii. To ensure equitable distribution of resources in the constituency
- iii. To engage all stakeholders on developmental projects
- iv. To prioritize projects and ensure structured manner of their implementation
- v. To promote good governance

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 19/20 -we increased number of classrooms, laboratories in various schools/institutions as shown in the annual expenditure returns - Bursary not disbursed due to late disbursement and effect of covid-19 pandemic
Security	To ensure construction of chief's office and police stations and security	Improved security within the constituency	<ul style="list-style-type: none"> - number of chief's office and police stations/posts 	In FY 2019/20 We constructed chief's offices e.g. Birongo Chiefs office, Ibeno/Kabosi Asst.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYARIBARI CHACHE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

	lights			chiefs office and ACC and Civil registry offices at Kiogoro Matunwa
Environment	To ensure conservation of environment and availability of water	Improved environmental safety and access to water	- number of boreholes, energy saving jikos, no. of institution trees planted	In FY 2019/2020 environment activities not conducted due to under disbursement of funds
Sports	To organize Constituency sports tournament and award of balls and uniforms to the participating teams	Improved sport performance at the constituency level	- tournaments held, uniforms and balls awarded to participants	In FY 2019/2020 sports activities not conducted due to late disbursement of funds also effect of Covid-19 Pandemic

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – NYARIBARI CHACHE 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 –

Emerging literature has shown that only sustainable NG-CDF projects will be able to meet the objectives of the NG-CDF that is poverty reduction and development at grassroots. A project becomes sustainable when its resources are managed and utilized in the way that ensures successful project completion. There are three major principles of project sustainability:-

- a) Use of limited resources. This implies that a project can only be accomplished if resources are available and enough.
- b) Project should never exceed available resources. This means that a project will successful if the use of available resources never exceeds amount of resources necessary for project completion. This therefore means that resources must be planned in advance and minimize resources waste.
- c) Resources must be allocated strategically. This means that one has to recognize the importance of allocating project resources to only prioritized direction according to the strategies. Resource allocation activities should be planned for long-term perspectives and utilized considering stakeholders expectations.

Project sustainability is affected by two factors:-

- a) Macroeconomic policies
- b) Political environment

On the issue of macroeconomic policies Nyaribari Chache Projects are allocated enough funds based on technical advice from the sub county works officer. This has ensured that the minimal resources are shared in proportional to the needs of the constituents. It is the policy of Nyaribari Chache NG-CDF to ensure that only contractors from the constituency are given priority for project tendering and all the local skilled and un-skilled labour are involved in order to enhance the community standard of living.

It has been a directive of Nyaribari Chache NG-CDF that all the contractual materials for all projects be procured from the local investors in order to ensure that the funds trickle down to everybody in the society thereby increasing the purchasing power of the consumers. Therefore, small scale businesses have grown to a great margin raising the standard of living of the constituents.

The success of Nyaribari Chache projects is attributed by good political goodwill from the area MP who is very supportive and is involved directly in supervision of the NG-CDF projects. It is also evident that there are minimal confrontational politics and the constituency is always in low political temperatures giving an enabling and peaceful environment in project implementation.

However, there are instances where projects fail to take off due to various reasons

- ✓ Delayed funding from the NG-CDF board.
- ✓ Lack of input from works officers who are employees of the county
- ✓ Lack of skilled manpower in the constituency
- ✓ NG-CDFCs and PMCs mostly composes of people with no relevant skills and experience.

2. Environmental performance

Environmental policy is the commitment of an organization or government to the laws, regulations and other policy mechanisms concerning environmental issues. Nyaribari NG-CDF has drafted an environmental policy on:-

- a) Increasing of the number of tanks purchased and installed in various schools every year (Water harvesting)
- b) Ensuring installation of energy saving Jikos in various secondary schools in the constituency

Success of the policy.

- Due to continued installation of tanks especially in primary and secondary schools, the water harvesting has been enhanced hence conserving water and reducing erosion. Also it is evident that the installation of energy saving Jikos has reduced the cutting of trees in the constituency.
- The communities have been aroused on the need to conserve environment based on the benefits witnessed over time.

Shortcomings

- One of the shortcomings of the environmental policy in Nyaribari Chache is sustainability of the projects. Majority of the schools taking good care of the projects initiated.

3. Employee welfare

Employee hiring process is the process of reviewing applications, selecting the right candidates to interview, testing candidates, choosing between candidates to make the hiring decision and performing various tests and checks.

Nyaribari Chache has adhered to a policy of gender parity whereby one third rule enshrined in the constitution is followed to the letter. All the stakeholders in the wards are involved in the recruitment process to promote equity although the recruitment is an open process acceptable by everyone in the constituency.

Efforts to improve skills, managing careers, appraisal and reward system

Nyaribari Chache NG-CDF is recognising the importance of developing a talent management process strategy and improvement of skills. This is an approach which is concerned with the long-term professional development of employees in the organization. Its aim is getting the right person in the right job at the right time and to enhance skills commensurate with their job placement. For that matter NG-CDFC committee has sponsored employees in colleges and universities through NG-CDFC bursaries to advance their careers.

On performance appraisal it is a review, evaluation or method by which the job performance of an employee is documented and evaluated. Here the employees are given targets which are evaluated at the end of the period and employees are ranked in order of performance and rewarded at the end of the year by the NG-CDFC committee.

On workplace safety programs are designed to give the tools necessary to develop and manage an effective safety culture that not only help reduce work related injuries and work compensation costs. Nyaribari Chache has the following policy on workplace safety program:-

- a) Employees have been trained on roles on safety measures.
- b) Different hazard control methods have been identified and kept on standby
- c) Documentation of safety data and hazard analysis and standard operating procedures Put in place.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

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

4. Market place practices-

Responsible competitiveness is about making sustainable development count in global and local markets. It means markets that reward business practices that deliver improved social, environmental and economic outcomes. And it means economic success for nations that encourage such business practices through public policies, societal norms and citizen actions. Responsible competitiveness strategies enhance productivity by shaping business strategies and practices and the context in which they operate to take explicit account of their social, economic and environmental impacts. Thus responsible competitiveness means markets where businesses are systematically and comprehensively rewarded for more responsible practices and penalised for the converse.

Here Nyaribari Chache adhere strictly to the laid down procedures on project identification, implementation and accountability of funds to ensure the community get value for the funds. The committee has an oversight sub-committee mandated to track funds from disbursement to completion of the project curbing corruption at the project level and also giving autonomy to project implementation committee.

Nyaribari Chache respect its competitors who are in the county and mutually education projects benefit from the water borehole dug by the counties for implementing of projects. The constituency has prequalified its own suppliers through an open process and tenders are awarded competitively with the winners offered jobs without controversy. Nyaribari Chache NG-CDFC ensures that all contractors and suppliers are paid promptly after certification of goods and services for quality and quantity.

Product stewardship is an environmental management strategy that means whoever designs, produces, sells, or uses a product takes responsibility for minimising the environmental impact throughout all stages of the products life cycle, including end life management. It also ensures that the end product meet the desired qualities to enhance customer value. Nyaribari Chache has endeavoured to live to its policy framework of good quality projects with no negative environmental impact to the society.

5. Community Engagements -

Nyaribari Chache NG-CDF is well connected to the grassroots and it starts in the project identification stage where community is actively engaged on decisions regarding the projects they desire. On the other hand the community is mobilised especially when they are vetting beneficiaries of bursaries in the year. Sporting activities bring the community together and enhance unity of purpose.

NYARIBARI CHACHE 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- NYARIBARI CHACHE 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- NYARIBARI CHACHE 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- NYARIBARI CHACHE 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- NYARIBARI CHACHE 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- NYARIBARI CHACHE Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



Fund Account Manager
Name: Jared Ondemo Bosire



Sub-County Accountant
Name: Benjamin Oino
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYARIBARI CHACHE CONSTITUENCY

Reports and Financial Statements

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Approval of the financial statements

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Fund Account Manager
Name: Jared Ondemo Bosire



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Name: Benjamin Oino
ICPAK Member Number:

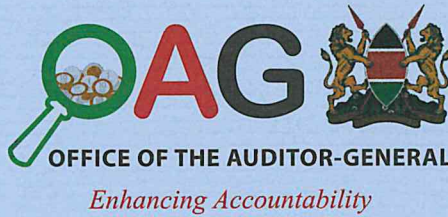
***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

VI. REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF*- NYARIBARI CHACHE
CONSTITUENCY

REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYARIBARI CACHE 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 - Nyaribari Cache Constituency set out on pages 17 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 - Nyaribari Cache Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.2,270,487. The balances include stale cheques amounting to Kshs.2,027,111. However, the cheques were not reversed in the cashbook as at 30 June, 2020.

In the circumstances, the accuracy, validity and completeness of the bank balances totalling to Kshs.2,270,487 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.169,987,963 and Kshs.103,414,238 respectively, resulting to an underfunding amounting to Kshs.66,573,725 or 39% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.169,987,963 and Kshs.101,143,751 respectively, resulting to an under expenditure amounting to Kshs.68,844,212 or 40% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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. Unsatisfactory Implementation of Secondary Schools Projects

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfer to other Government Units totalling to Kshs.55,640,063. The balance includes transfers to secondary schools amounting to Kshs.33,017,874 which further includes a total of Kshs.6,500,000 spent on six (6) stalled projects as shown below:

Project		Amount Spent	Status
Nyataro COG Secondary School	Construction of Administration/Tuition Block	1,200,000	Construction at ground floor slab level.
Boronyi Secondary	Construction of one Storey Administration Block	1,000,000	Construction at 2 nd floor slab.
Matunwa Secondary School	Completion of Multipurpose Hall	1,800,000	Construction at 2 nd floor slab.
Nyanko Secondary School	Construction of Dormitory	1,000,000	Construction at 1 st floor slab level. Not in the approved code list.
Nyamemiso Secondary School	Construction of Laboratory	1,000,000	Construction at 1 st floor slab. Internal walls had cracks around ring beam. Not in the approve code list.
Kabosi Secondary School	Completion of Library	500,000	Painting not done. Plastering partly done.
Total		6,500,000	

Further, the balance includes an amount of Kshs.3,000,000 disbursed to Bobaracho Secondary School for construction of a two-storey administration block to completion. Review of the project file revealed that materials were purchased through direct procurement. However, the materials were not formally received in stock control cards before issue and certificates of inspection were not provided. This is contrary to Section 104 of Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the propriety and value for money of the expenditure totalling to Kshs.9,500,000 spent on secondary schools for the year ended 30 June, 2020 could not be confirmed.

2. Lack of Branding of Primary Schools Projects

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfer to other Government Units totalling to Kshs.55,640,063. The balance

includes transfers to primary schools amounting to Kshs.16,020,000. However, physical verification of fifteen (15) projects on 26 and 27 of January, 2020 revealed that the projects were not branded. This is contrary to the provisions of Regulation 11(1)(cc) which requires that the constituency committee should ensure that projects are labelled in accordance with the guidelines issued by the board in their Corporate Identity Manual.

Consequently, the Fund Management is breach of the manual.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 January, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYARIBARI CHACHE CONSTITUENCY**


Reports and Financial Statements

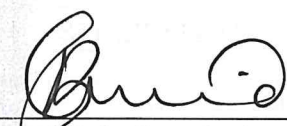
For the year ended June 30, 2020

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

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	95,131,726	90,969,238
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		95,131,726	90,969,238
PAYMENTS			
Compensation of employees	4	2,889,900	2,673,710
Use of goods and services	5	16,621,788	11,504,819
Transfers to Other Government Units	6	55,640,063	55,322,855
Other grants and transfers	7	25,992,000	50,927,051
Acquisition of Assets	8	-	5,675,534
Other Payments	9	=	=
TOTAL PAYMENTS		101,143,751	126,103,969
SURPLUS/(DEFICIT)		<u>(6,012,025)</u>	<u>(35,134,731)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- NYARIBARI CHACHE Constituency financial statements were approved on _____ 2020 and signed by:


 Fund Account Manager
 Name: Jared Ondemo Bosire



 National Sub-County Accountant
 Name: Benjamin Oino
 ICPAK Member Number:

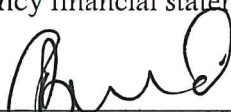
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 NYARIBARI CHACHE CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

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

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,270,487	8,288,512
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		2,270,487	8,288,512
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,270,487	8,288,512
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		2,270,487	8,288,512
REPRESENTED BY			
Fund balance b/fwd	13	8,282,512	43,461,359
Prior year adjustments	14	-	(38,116)
Surplus/Deficit for the year		(6,012,025)	(35,134,731)
NET FINANCIAL POSITION		<u>2,270,487</u>	<u>8,288,513</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- NYARIBARI CHACHE Constituency financial statements were approved on _____ 2020 and signed by:


 Fund Account Manager
 Name: Jared Ondemo Bosire


 National Sub-County Accountant
 Name: Benjamin Oino
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NYARIBARI CACHE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NYARIBARI CHACHE CONSTITUENCY**

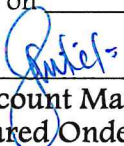
Reports and Financial Statements

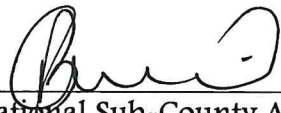
For the year ended June 30, 2020

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

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	95,131,726	90,969,238
Other Receipts	3	=	=
Total receipts		95,131,726	90,969,238
Payments for operating expenses			
Compensation of Employees	4	2,889,900	2,673,710
Use of goods and services	5	16,621,788	11,504,819
Transfers to Other Government Units	6	55,640,063	55,322,855
Other grants and transfers	7	25,992,000	50,927,051
Other Payments	9	-	-
Total payments		101,043,751	120,428,434
Total Receipts Less Total Payments		(6,012,025)	(29,459,196)
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	(-)
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	(38,116)
Net cash flow from operating activities		(6,012,025)	(29,497,313)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(-)	5,675,534
Net cash flows from Investing Activities		-	(5,675,534)
NET INCREASE IN CASH AND CASH EQUIVALENT		(6,012,025)	(35,172,847)
Cash and cash equivalent at BEGINNING of the year	13	8,282,512	43,461,359
Cash and cash equivalent at END of the year		<u>2,270,487</u>	<u>8,288,513</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- NYARIBARI CHACHE Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Jared Ondemo Bosire


National Sub-County Accountant
Name: Benjamin Oino
ICPAK Member Number:

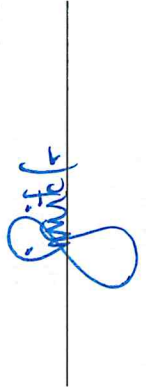
Reports and Financial Statements
For the year ended June 30, 2020

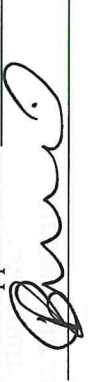
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	32,620,239	169,987,963	103,414,238	66,573,725	60.8%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts			0	-	-	
TOTALS	137,367,724	32,620,239	169,987,963	103,414,238	66,573,725	60.8%
PAYMENTS						
Compensation of Employees	3,978,721	370,239	4,348,960	2,889,900	1,459,060	66.5%
Use of goods and services	8,384,374	8,500,000	16,884,374	16,621,788	262,586	98.4%
Transfers to Other Government Units	69,700,000	13,500,000	83,200,000	55,640,063	27,559,938	66.9%
Other grants and transfers	55,304,629	10,250,000	65,554,629	25,992,000	39,562,629	39.6%
Acquisition of Assets						
Other Payments						
TOTALS	137,367,724	32,620,239	169,987,963	101,143,751	68,844,212	59.5%

ITEM	PERCENTAGE	REMARKS
Compensation of Employees	66.5%	Delay in disbursement of funds from the board
Transfer to other government units	66.9%	The delay disbursement of funds is due to the process of formation of project management committees and opening of the project account.
Other grants and transfers	39.6%	Due to covid-19 pandemic we were unable to disburse bursary to various institutions thus the low % in utilisation

The NGCDF-NYARIBARI CHACHE Constituency financial statements were approved on _____ 2020 and signed by:





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYARIBARI CHACHE CONSTITUENCY

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

Fund Account Manager
 Name: Jared Ondemo Bosire

Sub-County Accountant
 Name: Benjamin Oino
 ICPAK Member Number:

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	3,978,721.00	370,239	4,348,960	2,889,900	1,459,060
1.2 Committee allowances	1,800,000.00	570,000.00	2,465,490.93	2,460,000.00	5,490.93
1.3 Use of goods and services	2,463,341.85	780,758.00	1,648,998.00	1,644,819.04	4,178.96
Sub-Totals	8,242,063.45	607,878.10	6,893,210.53	6,778,529.04	114,681.49
2.0 Monitoring and evaluation					
2.1 Capacity building	1,200,000.00		1,000,000.00	800,000.00	200,000.00
2.2 Committee allowances	1,800,000.00	2,406,000.00	3,950,000.00	3,950,000.00	-
2.3 Use of goods and services	1,121,031.72	1,922,773.73	2,650,000.00	2,650,000.00	-
Sub-Totals	4,121,031.72	4,328,773.73	7,600,000.00	7,400,000.00	200,000.00
3.0 Emergency					
3.1 Primary Schools					
Nyonsia DOK primary school			100,000.00	100,000.00	
Ibeno cog primary			300,000.00	300,000.00	
Nyangeni DOK primary school			500,000.00	500,000.00	
Otamba DOK primary			300,000.00	300,000.00	
Irondi DOK primary			580,000.00	580,000.00	
Maburi SDA Primary			350,000.00	350,000.00	
Nyamage DOK Primary			400,000.00	400,000.00	
Boruma DOK primary			520,000.00	520,000.00	

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Gesere primary school			462,000.00	462,000.00	
Amariba Primary			457,000.00	457,000.00	
Biombe primary			432,000.00	432,000.00	
Nyaboribonge S.D.A Primary			300,000.00	300,000.00	
Birongo S.D.A Primary			300,000.00	300,000.00	
Mogorora primary school			300,000.00	300,000.00	
3.2 Secondary schools					
Nyamagwa SDA mixed			350,000.00	350,000.00	
Kirwa sec school			332,000.00	332,000.00	
St Stephen Nyamware sec school			477,000.00	477,000.00	
Nyataro sec school			442,000.00	442,000.00	
St. Augustine Otamba girls			400,000.00	400,000.00	
Nyanko sec school			300,000.00	300,000.00	
Bal b/f		1,186,930.56	7,602,000.00		
Emergency-Sub-Totals	7,198,241.38		8,385,171.94	7,602,000.00	783,171.94
4.0 Bursary and Social Security					
4.1 Primary Schools	0				
4.2 Secondary Schools	8,000,000.00		8,000,000.00		
4.3 Tertiary Institutions/Universities	27,790,866.96		27,790,866.96		
4.4 Social Security	3,000,000.00		3,000,000.00		
Bal B/f		2,339,950.80		3,140,000.00	
Sub-Total	38,790,866.96	2,339,950.80	41,130,817.76	3,140,000.00	37,990,817.76
5.0 Sports					
Sub-Totals	2,747,354.48		2,747,354.48	2,400,000.00	347,354.48
6.0 Environment					
Kiong'anyo Mlimani Primary School	146,020.77		146,020.77		
Nyanguru Primary School	146,020.77		146,020.77		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYARIBARI CHACHE CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Nyabiosi Primary School	146,020.77		146,020.77		
Taracha Primary School	146,020.77		146,020.77		
Kirwa Primary School	146,020.77		146,020.77		
Ritaro Primary School	146,020.77		146,020.77		
Chindwani Primary School	146,020.77		146,020.77		
Mogorora Primary School	146,020.77		146,020.77		
Sub-Totals	1,168,166.16		1,168,166.16		1,168,166.16
7.0 Primary Schools Project					
Ibeno Mission Primary School	5,000,000.00		5,000,000.00		
Getere Primary School	500,000.00		500,000.00		
Boronyi Primary School	400,000.00		400,000.00		
Riamakwobe Primary School	800,000.00		800,000.00		
Nyaura Primary School	1,000,000.00		1,000,000.00		
Irungu Primary School	500,000.00		500,000.00		
Irondi Primary School	400,000.00		400,000.00		
Nyamecheo Primary School	300,000.00		300,000.00		
Gesere Primary School	250,000.00		250,000.00		
Kerera DEB Primary School	300,000.00		300,000.00		
Gekomu Primary School	2,500,000.00		2,500,000.00		
Kiamabundu Primary School	600,000.00		600,000.00		
Nyankororo Primary School	300,000.00		300,000.00		
Kabwori Primary School	500,000.00		500,000.00		

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kari Primary School	400,000.00		400,000.00		
Eremo Primary School	500,000.00		500,000.00		
Amasago Primary School	400,000.00		400,000.00		
Kegati Primary School	500,000.00		500,000.00		
Kisii Primary School	500,000.00		500,000.00		
Nyaboribonge Primary School	450,000.00		450,000.00		
Ibeto COG Primary School	1,000,000.00		1,000,000.00		
Inani SDA Primay School	900,000.00		900,000.00		
Gianchere Friends special primary	150,000.00		150,000.00		
Maburi Primary School	500,000.00		500,000.00		
Riabamanyi Primary School	300,000.00		300,000.00		
Nyanguru Primary School	300,000.00		300,000.00		
Kiong'anyo Mlimani Primary School	500,000.00		500,000.00		
Kiogoro primary School	300,000.00		300,000.00		
Masongo Primary School	500,000.00		500,000.00		
Bal b/f					
Sub-Totals	20,550,000.00		15,620,000.00	15,620,000.00	4,930,000
8.0 Secondary Schools Projects					
Nyaguta Secondary School	3,400,000.00		3,400,000.00		
Bobaracho Secondary School	4,100,000.00		4,100,000.00		
Ibeto C.O.G Secondary School	7,200,000.00		7,200,000.00		

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Nyememiso Secondary School	7,200,000.00		7,200,000.00		
Nyanchwa Boys High School	500,000.00		500,000.00		
Nyamagwa Mixed Secondary School	400,000.00		400,000.00		
Rikendo Secondary School	2,000,000.00		2,000,000.00		
Matunwa Secondary School	3,000,000.00		3,000,000.00		
Nyabiosi Secondary School	500,000.00		500,000.00		
Taracha Secondary	500,000.00		500,000.00		
Kereri Girls High School	600,000.00		600,000.00		
Boronyi Secondary School	2,000,000.00		2,000,000.00		
Kabosi Secondary School	500,000.00		500,000.00		
St. Alexander Nyamecheo Sec. School	500,000.00		500,000.00		
Amariba Secondary School	750,000.00		750,000.00		
Kereri Girls High School	150,000.00		150,000.00		
Riodong'a High School	150,000.00		150,000.00		
Amasago High School	150,000.00		150,000.00		
St. Augustine Otamba Girls High School	150,000.00		150,000.00		
Nyanchwa Boys High School	150,000.00		150,000.00		
Nyanchwa Girls High School	150,000.00		150,000.00		

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Nyamagwa SDA Mixed Secondary School	150,000.00		150,000.00		
Ibeno C.O.G Secondary School	150,000.00		150,000.00		
Kirwa Secondary School	150,000.00		150,000.00		
Kiamabundu Secondary School	150,000.00		150,000.00		
Kerera Secondary School	150,000.00		150,000.00		
Nyankororo Secondary School	150,000.00		150,000.00		
Keoke Secondary School	150,000.00		150,000.00		
Birongo Secondary School	150,000.00		150,000.00		
Nyabiosi Secondary School	150,000.00		150,000.00		
Irondi Secondary School	150,000.00		150,000.00		
Nyamware Secondary School	150,000.00		150,000.00		
Amariba Secondary School	150,000.00		150,000.00		
Nyaura Secondary School	150,000.00		150,000.00		
Irungu Secondary School	150,000.00		150,000.00		
Matunwa Secondary School	150,000.00		150,000.00		
Riabamanyi Secondary School	150,000.00		150,000.00		
Nyanguru Secondary School	150,000.00		150,000.00		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYARIBARI CHACHE CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Nyanko Secondary School	150,000.00		150,000.00		
Nyamemiso Secondary School	150,000.00		150,000.00		
Senior Chief Musa Nyandusi Kegati High School	150,000.00		150,000.00		
Gianchere Friends Secondary School	150,000.00		150,000.00		
Taracha Secondary School	150,000.00		150,000.00		
Masongo Secondary School	150,000.00		150,000.00		
Nyamecheo Secondary School	150,000.00		150,000.00		
Nyatara Secondary School	150,000.00		150,000.00		
Boronyi Secondary School	150,000.00		150,000.00		
Roruma Secondary School	150,000.00		150,000.00		
Fobaracho Secondary School	150,000.00		150,000.00		
Nyaguta Secondary School	150,000.00		150,000.00		
Nyansira Secondary School	150,000.00		150,000.00		
Kabosi Secondary School	150,000.00		150,000.00		
Nyosia Secondary School	150,000.00		150,000.00		
Gianchere Friends Secondary and Vocational School for the hearing impaired.	150,000.00		150,000.00		
Kisii School	150,000.00		150,000.00		

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Bal b/f		12,056,702.81		32,667,873.50	
Sub-Totals	39,150,000.00	12,056,702.81	51,206,702.81	32,667,873.50	18,538,829.31
9.0 Tertiary institutions Projects					
10.0 Security Projects					
Nyamecheo Chief's Office	800,000.00		800,000.00		
Nyaguta Chief's Office	800,000.00		800,000.00		
Kegati AP Line	1,000,000.00		1,000,000.00		
Keumbu ACC Offices	800,000.00		800,000.00		
Nyanko Chief's Office	500,000.00		500,000.00		
Amariba-Nyaboterere Road	1,500,000.00		1,500,000.00		
Bal b/f		12,100,000.00		13,600,000	
Sub-Totals	5,400,000.00	12,100,000.00	17,500,000.00	13,600,000	3,900,000.00
11.0 Acquisition of assets					
11.1 Construction of CDF office	10,000,000.00		10,000,000.00		10,000,000.00
Sub-Totals	10,000,000.00		10,000,000.00		10,000,000.00
GRAND TOTALS	<u>137,367,724.14</u>	<u>32,620,239.00</u>	<u>169,987,963.00</u>	<u>101,143,751.00</u>	<u>68,844,212.00</u>

(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)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-NYARIBARI CHACHE 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) –
NYARIBARI CHACHE 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) –
NYARIBARI CHACHE 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) –
NYARIBARI CHACHE 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) –
NYARIBARI CHACHE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE B006496	1		6,000,000
AIE B005294	2		10,000,000
AIE B030151	3		8,800,000
AIE B005449	4		20,000,000
AIE B042606	5		11,000,000
AIE B042824	6		7,000,000
AIE B047578	7		28,169,238
AIE NO.	1	10,000,000.00	
AIE NO.	2	2,800,000.00	
AIE NO.	3	4,000,000.00	
AIE NO.	4	10,000,000.00	
AIE NO.	5	20,000,000.00	
AIE NO.	6	7,000,000.00	
AIE NO.	7	9,000,000.00	
AIE NO.	8	19,000,000.00	
AIE NO.	9	9,000,000.00	
AIE NO.	10	2,131,726.00	
AIE NO.	12	1,700,000.00	
AIE NO.	13	500,000.00	
TOTAL		95,131,726	90,969,238

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,114,763	2,292,290
Personal allowances paid as part of salary	178,491	-
Pension and other social security contributions (Gratuity)	333,126	-
Employer/Employee Contributions Compulsory national social security schemes	263,520	381,420
Total	2,889,900	2,673,710

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE 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
Committee Expenses	4,350,000	2,574,000
Utilities, supplies and services	3,550,000	332,851
Electricity	54,221	-
Communication, supplies and services	22,224	35,994
Domestic travel and subsistence	-	1,875,000
Printing, advertising and information supplies & services	256,471	-
Rentals of produced assets	-	-
Training expenses	1,630,000	800,000
Hospitality supplies and services	-	-
Other committee Expenses	2,110,000	2,736,000
Insurance costs	-	-
Specialized materials and services	-	-
Fuel, Oil & Lubricants	800,466	1,275,974
Office and general supplies and services	-	-
Other operating expenses	3,600,000	1,875,000
Routine maintenance – vehicles and other transport equipment	248,406	-
Routine maintenance – other assets	-	-
Total	16,621,788	11,504,819

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE 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 National Government entities	-	-
Transfers to primary schools (see attached list)	16,020,000	20,752,366
Transfers to secondary schools (see attached list)	33,017,874	34,570,489
Transfers to tertiary institutions (see attached list)	6,602,189	-
Transfers to health institutions (see attached list)	-	-
TOTAL	55,640,063	55,322,855

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	921,000	6,320,000
Bursary – tertiary institutions (see attached list)	1,169,000	29,504,356
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	13,600,000	4,300,000
Sports projects (see attached list)	2,400,000	3,885,080
Environment projects (see attached list)	-	2,365,552
Emergency projects (see attached list)	7,902,000	4,552,063
Total	25,992,000	50,927,051

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYARIBARI CHACHE 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	-	5,675,534.48
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	5,675,534.48

9. OTHER PAYMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 NYARIBARI CHACHE 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>Name of Bank, Account No.</i>	2,270,487	8,288,512
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
Total	2,270,487	8,288,512
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE 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>	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	-	-	-
<i>Total</i>				-

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE CONSTITUENCY**

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

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	8,282,512	43,461,359
Cash in hand	-	-
Imprest	-	-
Total	8,282,512	43,461,359

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	(38,116)	-	(38,116)
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	(38,116)	-	(38,116)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE 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	-	-
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>Gratuity</i>)	-	-
	370,239	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,459,060	-
Use of goods and services	262,586	-
Amounts due to other Government entities (see attached list)	28,309,938	-
Amounts due to other grants and other transfers (see attached list)	38,812,629	-
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
	68,844,212	64,712,329

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NYARIBARI CHACHE 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)	2,769,865.63	-
	-	-

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,459,060	105,011.60	
Use of goods & services		262,586	4,178.96	
Amounts due to other Government entities		1,721,646		
Transfer to Primary Schools	Primary School Projects	4,930,000	-	
Transfer to Secondary Schools	Secondary School Projects	18,538,829.31	12,056,702.81	
Transfer to Tertiary institutions	Tertiary Institutions Projects		20,000,000.00	
Sub-Total		25,190,475.31		
Amounts due to other grants and other transfers				
Bursary – secondary schools	Secondary School Bursary	6,029,000.00		
Bursary – tertiary institutions	Universities & Colleges Bursary	16,704,399.55	2,339,950.80	
Bursary – special schools	Special School Bursary	-		
Bursary - Social Security Program	Social Security Bursary	3,000,000.00		
Mock & CAT		-		
Security projects	Chiefs Office & Police Station	3,900,000.00	2,100,000.00	
Sports projects	Sports Activities In Constituency	347,354.48	-	
Environment projects	Environmental Activities	1,168,166.16	-	
Emergency projects	Cater For Emergency Issues	783,171.94	1,186,930.56	
Sub-Total		31,932,090.58		
Sub-Total				
Acquisition of assets		10,000,000.00	5,675,534.48	
Others (specify)				
Sub-Total		10,000,000.00	5,675,534.48	
Grand Total		68,844,212.48	37,998,265.66	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	8,096,672	-	-	8,096,672
Transport equipment	6,500,000	-	-	6,500,000
Office equipment, furniture and fittings	515,300	-	-	515,300
ICT Equipment, Software and Other ICT Assets	382,000	-	-	382,000
Other Machinery and Equipment	7,800	-	-	7,800
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	15,501,772	-	-	15,501,772

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) -
NYARIBARI CHACHE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Ereno DOK Primary School	Equity	0510278749791	800.14	
Irondi DOK Primary School	National	01025035365300	1,200.78	
Ibena COG Primary School	Equity	0510278740424	149,850.42	
Bobaracho Mixed Sec. School	Co-operative	01141017692300	70,000.46	
Amariba DEB Primary School	Equity	0510278755895	100,000.57	
Nyansancha Primary School	Co-operative	01141017521400	314.68	
Nyaguta Chiefs office	Equity	0510279793417	1,982.00	
Kegati Ap line	Equity	0510279724193	456.48	
Riamokwobe SDA Primary School	KCB	1135507392	3,889.41	
Nyaura DEB Primary School	Equity	0510278755891	2,822.23	
Kiogoro/Matunwa Acc Office	Equity	0510279662374	2,426,131.08	
Riangabi DEB Primary School	Equity	0510278749786	678.12	
Keunbu ACC Office	Equity	0510279576609	3,202.89	
Mogorora DOK Primary School	KCB	1135507378	2,678.23	
Nyaboribonge SDA PRI	KCB	1135507362	2,982.78	
Gekomu DOK Primary School	Equity	0510279576532	213.79	
Ibena Assistance Chiefs Office	Equity	0510279576722	422.61	
St. Theresa's Amasago DOK Pri.	National	01522215949700	289.22	
Nyanderema DEB Primary School	Equity	0510279214668	780.89	
Nyanko Chiefs Office	Equity	0510279214777	101.89	
Chirenge DEB Pri	Equity	0510278875635	898.34	
Birongo Chiefs office	Equity	0510269127287	168.62	
Total			2,769,865.63	

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

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)
CDF/2018/2019/(1)	Bursary Acknowledgment receipts	Resolved	Jared Bosire-FAM	Issue resolved	20/06/2020
CDF/2018/2019/(2)	Procurement of school buses	Resolved	Jared Bosire-FAM	Issue resolved	20/06/2020
CDF/2018/2019/(5)	Accountability on traveling expenses	Resolved	Jared Bosire-FAM	Issue resolved	20/06/2020

