

REPORT NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2022

DAY:

Wed.

OF
TABLED
BY:

The Majority Whip
Hon. E. Wangwe, MP

THE AUDITOR-GENERAL

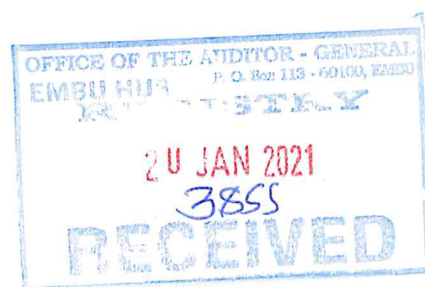
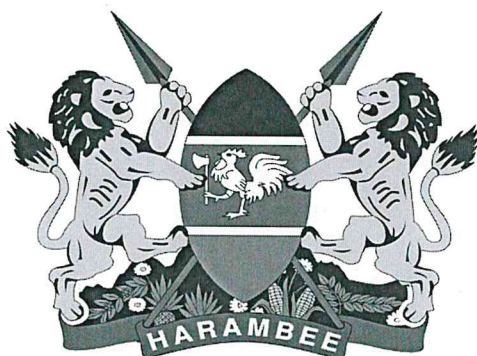
Benson Inzifu

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
RUNYENJES CONSTITUENCY**

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

REPUBLIC OF KENYA



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
-RUNYENJES CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 RUNYENJES CONSTITUENCY
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1 KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NGCDF RUNYENJES 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	Charity Mwarangu
2.	Sub-County Accountant	Sabastian Kiarie
3.	Chairman NGCDFC	Elly Mugo Karuguti
4.	Member NGCDFC	Nathaniel Ndwiga

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -RUNYENJES 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.

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- (e) **NGCDF RUNYENJES Constituency Headquarters**
P.O. Box 518-60103
CDF Building/House/Plaza
Along Embu-Meru road next to Runyenjes sub-county HQ
Nairobi, KENYA
- (f) **NGCDF RUNYENJES Constituency Contacts**
Telephone: (254) 732 886 705
E-mail: cdfrunyenjes@gmail.com
Website: www.cdfrunyenjesgo.ke
- (g) **NGCDF RUNYENJES Constituency Bankers**
Equity Bank,
Embu Branch,
A/C no: 0190270618472)
- (h) **Independent Auditors**
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya
- (i) **Principal Legal Adviser**
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

- a) Provision of physical facilities for learning institutions
- b) To improve learning, retention and transition of learners
- c) To enhance innovation and skills acquisition
- d) Enhance environmental conservation
- e) Supporting and coordinating sporting and health activities
- f) Provision of physical infrastructure in security installations
- g) Improve security and safety
- h) To strengthen corporate governance
- i) To enhance NG-CDF RUNYENJES image
- j) To strengthen Human Capital
- k) To enhance service delivery
- l) To enhance capacity for emergency preparedness and response

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	Provision of physical facilities for learning institutions	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure built in primary, secondary,	In FY 2019/2020 -we increased number of classrooms, dormitories, laboratories in 3 primary,20 secondary schools.
	Improve learning, retention and transition of learners	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of bursary beneficiaries at all levels	We allocated bursary with Ksh 42,478,703.45
	To enhance innovation and skills acquisition	Increased enrolment in TVET institutions	Number of bursary beneficiaries from TVET institutions	We allocated tertiary bursary with Ksh 23,439,351.72
Security	Provision of physical	Develop and improve physical	Number of security and National	In F/Yr 2019/2020 we have funded 2

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Constituency Program	Objective	Outcome	Indicator	Performance
	infrastructure in security installations	facilities for National Administration and security	Administration offices constructed	national administration offices and 1 police station.
	Improve security and safety	Enhance compliance and safety	Train bodaboda riders on acquisition of safety skills	In 2019 we trained over 100 boda boda riders worth Ksh 3,000,000.
Environment	Enhance environmental conservation	Protect environmentally degraded areas	Plant trees and organize tree planting activities.	In 2019/2020 we have funded planting of 200 seedling in 31 institutions
	Create more awareness on environmental conservation	Enhance stakeholder collaboration	Hold public sensitization forums on environmental conservation	Due to Covid-19 pandemic we did not hold a sensitization forum
Sports	Supporting and coordinating sporting and health activities	Upgrade sporting facilities, Ensure tournaments are organized, Promote participative sporting	Plan for football and volleyball tournaments, purchase and supply of sports uniform & equipment, grade and level sports ground	In 2019/2020 we have allocated sports activities with Ksh 2,747,354.48
Disaster Management	Create more awareness on disaster management	Enhance stakeholder awareness	Hold disaster management sensitization forum	Due to Covid-19 pandemic we did not hold a sensitization forum

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – RUNYENJES 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.

i. Sustainability strategy and profile -

NG-CDF RUNYENJES committee has undertaken a comprehensive and rigorous effort to plan for its tenure and future. We have tried to overall focus on ensuring that as we work we consider the economy, environment and social effect of all our activities.

NG-CDF RUNYENJES mission is to promote efficiency and effectiveness in our service delivery. We are committed to work and ensure that Runyenjes and its constituents receive all that is due to them.

NG-CDF RUNYENJES work with project management committees to implement project thus ensuring that the community take ownership of the project.

NG-CDF RUNYENJES also performs public participation each financial year to find out from the community which projects they need. This ensures that whatever NG-CDF RUNYENJES implement is what the community needs. This is an assurance that in future the community takes ownership of the project even after NG-CDF completes and hands the project over.

Overall the NG-CDF RUNYENJES is striving to ensure we become a model constituency in Kenya, we are efficient and effective in our service delivery and we provide services to the mwananchi with our core values at heart. Our stakeholders will play a big role in ensuring that we arrive at our destination and we build Runyenjes for future generations. We are following the Kaizen policy, (leave Runyenjes better than it is)

ii. Environmental performance

NG-CDF RUNYENJES takes environmental conservation as one of our priorities. We aim to protect the environment from degradation, repair damage and conserve natural resources. In terms of environment we have committed to increasing tree cover, protecting our springs and also water harvesting.

Our strategic plan clearly identifies areas that we plan to target.

Our Environmental policy

- In this policy statement NG-CDF RUNYENJES commits to:
- Increase tree cover
- Develop and implement strategies for restoration of tree cover
- Ensure protection of springs
- Ensure protection of riverbanks, hilltops and slopes to prevent soil erosion
- Providing training to our NG-CDFC, PMC and staff so that we can all work together to conserve the environment
- Comply with statutory guidance on environment legislation, regulations and approved codes of practice
- Ensure availability of water in the institutions through water harvesting.

Environment action plan

NG-CDF RUNYENJES commits 2% of its allocation each financial year to implement environmental projects. In 2018/2019 & 2019/2020 we committed to plant trees in 60 educational institutions. NG-CDF RUNYENJES has identified a few areas where we can have impact on the environment.

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The areas that we could impact are;

- Environmental protection & conservation:
- NG-CDF RUNYENJES is committed to increase tree cover by planting trees in education institutions.
- We will continue to construct gabions to prevent soil erosion
- Implement spring protection

Capacity Building

- Sensitize NG-CDF RUNYENJES, PMC and staff on the importance of the environment, why we need to protect and conserve the environment and how we can achieve it.
- Sensitize our stakeholders on rain water harvesting
- Promote environmental conservation by training students in primary schools and secondary schools on how to protect the environment.
- Sensitize our community on how to aid in extinguishing and controlling fires

iii. Employee welfare

NG-CDF RUNYENJES currently has four contractual employees and one casual. The contractual employees are on a three-year renewable contract. These employees receive all employee benefits and are eligible for gratuity.

The casual employee receives statutory benefits but does not work three months continuously and is not eligible for gratuity.

Recruitment Procedure

NG-CDF RUNYENJES prepare and plan for recruitment by advertising the job vacancy positions available in Runyenjes constituency.

The CDFC has recruited for the following positions;

- Driver
- Office Assistant
- Clerical Officer
- Clerk of Works

The shortlisted candidates are then contacted and interviewed by a selection panel selected from the NG-CDFC committee. The selection panel makes the final decision and the selected candidates are given appointment letters which clearly outline their responsibilities, job group, remuneration and terms of engagement.

The NG-CDFC then inducts them and plans for a training to sensitize them on what is needed and the NG-CDF Act and regulations.

The NG-CDFC plans for training of staff every financial year to ensure their skills are improved and they can work more efficiently and effectively.

The NG-CDFC has also ensured that we adhere to gender rule we have three gentlemen and two ladies.

Occupational safety and health act

The staffs are sensitized on general guidelines on how to perform their duties without putting anyone in danger.

The staffs are also capacity built on how to prevent and control fires, HIV/AIDS awareness and drug and substance abuse.

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All the staff are insured under NHIF and payments are made every month to ensure the employees and their families have health cover.

iv. Market place practices-

NG-CDF RUNYENJES has ensured that the NGCDFC, staff and PMC are well versed on public procurement and asset disposal act. The NG-CDFC ensures every financial year that the staffs, NGCDFC and PMC are trained on the act and any new trends and regulations that have been approved.

Responsible competition practice

NG-CDF RUNYENJES ensures responsible competition practice by first ensuring that most of our products are locally owned and produced. The NG-CDFC ensures that we adhere to government regulations and we request that members of the community can provide us with feedback by using our suggestion/complaint box on NGCDF premises.

NG-CDF RUNYENJES also works with the political leaders of the constituency by informing them of our targets and working with our constituency oversight committee to collect feedback from the public.

Responsible Supply Chain and supplier relations

NG-CDF RUNYENJES ensures that for all contracts there are contract agreements and we honor these agreements and ensure that we deal with our suppliers professionally and make payments promptly as soon as the services are rendered.

Responsible marketing and advertisement

NG-CDF RUNYENJES adheres to public procurement and asset disposal act. We advertise for our projects according to the act and regulations by using the public procurement regulations authority and also local notice boards to empower Runyenjes constituency community. We also ensure that we incorporate the youth, women and people with disability in our procurement procedures.

Product stewardship

NG-CDF RUNYENJES ensures that we have a complaints committee that handles all complaints that cannot be handled by the office and require further consultation. The office has a complaint register where any member of the public can register their complaint and the office ensures that these matters are dealt with.

v. Community Engagements-

NG-CDF RUNYENJES takes part in community initiatives. Runyenjes constituency has a large number of youths thus we plan for sports tournaments every financial year during the holidays to ensure that the students are busy and do not indulge in drug and substance abuse. During these tournaments we ensure that there is a motivational speaker to give the youth a bit of advice and guidance. After these tournaments are done the NG-CDFC awards the teams with sports kits and equipment.

Our contractors are also instructed to ensure that they ensure they protect the environment from degradation. Our tenders are advertised locally and we request our contractors to employ people from the locality to do the manual jobs. All this is done to ensure that we build Runyenjes and increase the amount of funds circulating to ensure the mwananchi benefits not only by the service but also employment.

NG-CDF RUNYENJES has a passion for cultivation of the youth, their talent, ideals and overall growth spiritually, physically and emotionally. The numbers of youth suffering from mental conditions such as depression are on the rise thus the NG-CDFC has used platforms such as sports and environment projects to capture their attention and guide them by use of counsellors and mentorship programmes.

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5. STATEMENT OF 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-RUNYENJES 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-RUNYENJES 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 Runyenjes Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-RUNYENJES Constituency further confirms the completeness of the accounting records maintained for NG-CDF-RUNYENJES Constituency, 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.

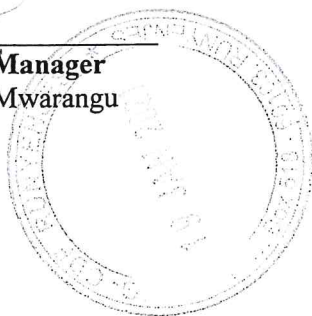
The Accounting Officer in charge of the NGCDF-RUNYENJES Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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.

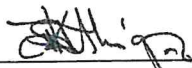
Approval of the financial statements

The NGCDF-RUNYENJES Constituency financial statements were approved and signed by the Accounting Officer on 19/11/2020 2020.



Fund Account Manager
Name: Charity Mwarangu

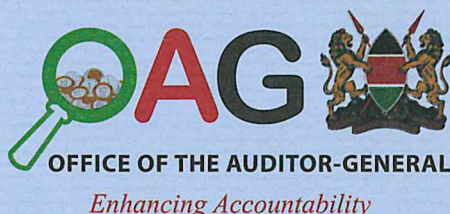




National Sub-County Accountant
Name: Sabastian Kiarie
ICPAK Member Number: 16877

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – RUNYENJES 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 – Runyenjes Constituency set out on pages 1 to 28, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya 2010 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 – Runyenjes 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Committee Allowances

The statement of receipts and payments reflects use of goods and services amounting to Kshs.6,274,656 which includes an amount of Kshs.505,000 and Kshs.2,837,900 in respect to other committee expenses and committee allowances respectively both totalling to Kshs.3,342,900 as disclosed in Note 5 to the financial statements. Included in the expenditure is an amount of Kshs.423,000 paid for subsistence allowance during various Fund's meetings which was not supported by necessary documentation including programmes of activities, mode of transport and back to office reports

contrary to Section 104(1) of Public Finance Management (National Government) Regulations, 2015 .

In the circumstances, the accuracy and correctness of the committee allowances expenditure of Kshs.3,342,900 could not be confirmed .

2. Unaccounted for Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.37,493,120 which includes an amount of Kshs.984,500 and Kshs.20,466,500 being bursary to secondary schools and tertiary institutions respectively both totalling to Kshs.21,451,000 as disclosed in Note 7 to the financial statements.

However, bursaries disbursed amounting to Kshs.6,997,000 or 33% were not acknowledged by the beneficiary schools and institutions which is contrary to Section 104(1) of the Public Finance Management (National Government) Regulations, 2015 .

In the circumstances, it has not been possible to confirm whether the bursaries amounting to Kshs.6,997,000 bursaries benefited the intended beneficiaries .

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.208,434,114 and Kshs.136,775,774 respectively, resulting to an underfunding amounting to Kshs. 71,658,340 or 34% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.208,434,114 and Kshs.99,255,977 respectively, resulting to an underperformance amounting to Kshs. 109,178,137 or 52% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on the delivery of services to the residents of Runyenjes Constituency.

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. Lack of Inspection and Acceptance Report

The statement of receipts and payments reflects an amount of Kshs.51,381,256 in respect to transfers to other government entities which includes an amount of Kshs.27,350,000 being transfers to secondary schools which further includes an amount of Kshs.3,400,000 disbursed to Mbui Njeru Secondary School for construction and completion of a dining hall as disclosed in Note 6. However, although the project was completed and handed over, no inspection and acceptance report was provided contrary to Section 48(3)(b) of the Public Procurement and Asset Disposal Act, 2015 .

In the circumstances, the Fund was in breach of the law.

2. Unimplemented Projects

Review of the project implementation status report compiled by the Fund showed that out of one hundred thirty-seven (137) projects budgeted during the financial year under review at a cost of Kshs. 190,794,606, a total of seventy-six (76) projects had been completed at a cost of Kshs. 59,139,380. Out of the remaining projects, six (6) projects budgeted to cost Kshs. 72,684,042 were on going while fifty-five (55) projects with a cost budget of Kshs. 58,971,184 had not been started at the end of financial year under review.

Consequently, due to delay in project implementation, the residents of Runyenjes Constituency may not have received the planned benefits from implementation of the projects.

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 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 so as to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or 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 Fund's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

RUNYENJES CONSTITUENCY

Reports and Financial Statements

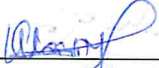
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS


7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2020

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
RECEIPTS			
Transfers from NGCDF board	1	120,750,258	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	46,000	1,000
TOTAL RECEIPTS		120,796,258	108,785,483
PAYMENTS			
Compensation of employees	4	2,416,931	1,848,936
Use of goods and services	5	6,274,656	6,534,526
Transfers to Other Government Units	6	51,381,256	42,000,690
Other grants and transfers	7	37,493,120	56,740,700
Acquisition of Assets	8	-	359,066
Other Payments	9	1,690,014	755,000
TOTAL PAYMENTS		99,255,977	108,238,918
SURPLUS/(DEFICIT)		21,540,281	546,565

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 19/01/2020 and signed by:


Fund Account Manager
Name: Charity Mwarangu




National Sub-County Accountant
Name: Sabastian Kiarie
ICPAK Member Number:16877

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

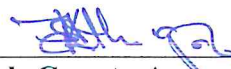
7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2020

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	37,087,049	15,776,858
Cash Balances (cash at hand)	10B	432,748	148
Total Cash and Cash Equivalents		37,519,797	15,777,006
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		37,519,797	15,777,006
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		37,519,797	15,777,006
REPRESENTED BY			
Fund balance b/fwd	13	15,777,006	13,543,278
Prior year adjustments	14	202,510	1,687,162
Surplus/Defict for the year		21,540,281	546,565
NET FINANCIAL POSITION		37,519,797	15,777,006

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 19/01/2020 and signed by:


Fund Account Manager
Name: Charity Mwarangu




National Sub-County Accountant
Name: Sabastian Kiarie
ICPAK Member Number: 16877

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

RUNYENJES CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2020

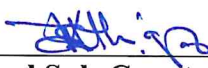
7.3 STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30th JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	120,750,258	108,784,483
Other Receipts	3	46,000	1,000
Total receipts		120,796,258	108,785,483
Payments for operating expenses			
Compensation of Employees	4	2,416,931	1,848,936
Use of goods and services	5	6,274,656	6,534,526
Transfers to Other Government Units	6	51,381,256	42,000,690
Other grants and transfers	7	37,493,120	56,740,700
Other Payments	9	1,690,014	755,000
Total payments		99,255,977	107,879,852
Total Receipts Less Total Payments		21,540,281	905,631
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	202,510	1,687,162
		202,510	1,687,162
Net cash flow from operating activities		21,742,791	2,592,793
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	-	(359,066)
Net cash flows from Investing Activities		-	(359,066)
NET INCREASE IN CASH AND CASH EQUIVALENT		21,742,791	2,233,727
Cash and cash equivalent at BEGINNING of the year	13	15,777,006	13,543,278
Cash and cash equivalent at END of the year		37,519,797	15,777,005

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 19/01/2021 2020 and signed by:


Fund Account Manager
Name: Charity Mwarangu




National Sub-County Accountant
Name: Sabastian Kiarie
ICPAK Member Number: 16877

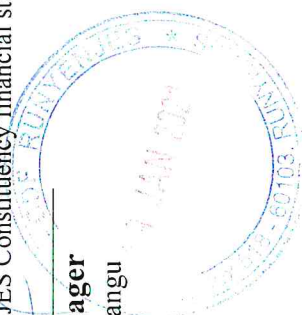
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30th JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	71,020,390	208,388,114	136,729,774	71,658,340	66%
Proceeds from Sale of Assets						0%
Other Receipts	-	46,000	46,000	46,000	-	100%
TOTAL RECEIPTS	137,367,724	71,066,390	208,434,114	136,775,774	71,658,340	66%
PAYMENTS						
Compensation of Employees	2,482,943	2,744,964	5,227,907	2,416,931	2,810,976	46%
Use of goods and services	9,880,152	2,531,449	12,411,601	6,274,656	6,136,945	51%
Transfers to Other Government						
Units	65,082,975	34,555,234	99,638,210	51,381,256	48,256,954	52%
Other grants and transfers	59,921,654	29,489,743	89,411,396	37,493,120	51,918,276	42%
Other Payments	-	1,745,000	1,745,000	1,690,014	54,986	97%
Unallocated funds	-	-	-	-	-	
TOTAL	137,367,724	71,066,390	208,434,114	99,255,977	109,178,138	48%
Surplus/Deficit		0		37,519,797	(37,519,797)	

- (a) NG-CDF RUNYENJES has cheques reversed in this financial year but are from the previous financial year. (Refer to Annex 6)
- (b) NG-CDF RUNYENJES received half of its allocation for 2019/20 which affected implementation along with that the country was affected by Covid-19 pandemic which brought most NG-CDF activities to a halt.
- (c) The changes in the original budget and final budget are due to funds brought forward from the previous financial year of Ksh 15,777,005.00 and also A.I.E received in financial year 2019/20 but for financial year 2018/19 of Ksh 52,750,257.79. There is also an amount of Ksh 200,000.00 and Kshs 2,510 prior year adjustment figure due to changes in the cashbook from the previous financial year.
- (d) There is also Ksh 2,290,617.51 from F/Yr 2018/19 not received.

The NGCDF-RUNYENJES Constituency financial statements were approved on 30th June 2020 and signed by:



Fund Account Manager
Name: Charity Mwarangu

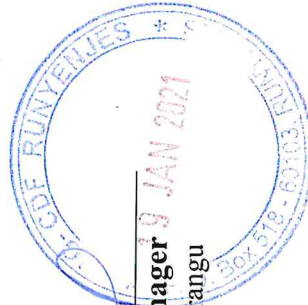
National Sub-County Accountant
Name: Sebastian Kiarie
ICPAK Member Number: 16877

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

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30th JUNE 2020

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	12,363,095	5,230,413	17,593,508	8,645,587	8,947,921	49%
Proceeds from Sale of Assets		0				0%
Other Receipts		46,000	46,000			100%
TOTAL RECEIPTS	12,363,095	5,276,413	17,639,508	8,691,587	8,947,921	49%
PAYMENTS						
Compensation of Employees	2,482,943	2,744,964	5,227,907	2,416,931	2,810,976	46%
Use of goods and services	9,880,152	2,531,449	12,411,601	6,274,656	6,136,945	50%
TOTAL	12,363,095	5,276,413	17,639,508	8,691,587	8,947,921	49%
Surplus/Deficit	-	-	-	-	-	-

The NGCDF-RUNYENJES Constituency financial statements were approved on 19/11 2020 and signed by:



Fund Account Manager
Name: Charity Mwarangu

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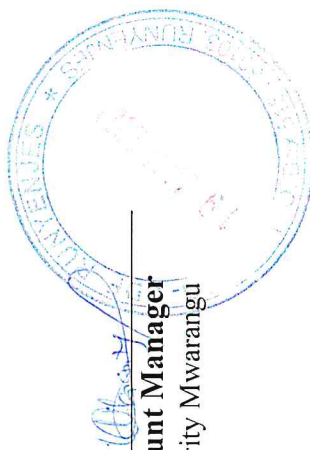
National Sub-County Accountant
Name: Name: Sebastian Kiarie
ICPAK Member Number: 16877

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

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 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 NG-CDF Board	125,004,629	65,789,977	190,794,606	128,084,187	62,710,419	67%
TOTAL RECEIPTS	125,004,629	65,789,977	190,794,606	128,084,187	62,710,419	67%
PAYMENTS						
Transfers to Other Government Units	65,082,975	34,555,234	99,638,210	51,381,256	48,256,954	52%
Other grants and transfers	59,921,654	29,489,743	89,411,396	37,493,120	51,918,276	42%
Other Payments	-	1,745,000	1,745,000	1,690,014	54,986	97%
TOTAL	125,004,629	65,789,977	190,794,606	90,564,390	100,230,216	47%
Surplus/Deficit	-	-	-	37,519,797	(37,519,797)	

The NGCDF-RUNYENJES Constituency financial statements were approved on 17/07/2020 and signed by:



Fund Account Manager
Name: Charity Mwarangu

National Sub-County Accountant
Name: Sebastian Kiarie
ICPAK Member Number: 16877

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

**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES
FOR THE YEAR ENDED 30th JUNE 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	2,482,943	1,980,278	4,463,221	1,696,083	2,767,138
Goods and Services	4,759,121	1,856,268	6,615,389	4,554,391	2,060,998
Committee Expenses	1,000,000	215,265	1,215,265	1,215,265	-
Employees' Salaries		720,848	720,848	720,848	(0)
Goods and Services		-	-	-	-
Sub-Total	8,242,063	4,772,659	13,014,722	8,186,587	4,828,135
2.0 Monitoring and Evaluation					
Goods and Services	2,321,032	1,860,626	4,181,658		4,181,658
Committee Expenses	800,000	829,588	1,629,588	505,000	1,124,588
Capacity Building of NG-CDFs/PMCs	1,000,000	261,160	1,261,160		1,261,160
Goods and Services		52,379	52,379		52,379
Committee Expenses		-	-		-
Sub-Total	4,121,032	3,003,754	7,124,785	505,000	6,619,785
3.0 Emergency					
Emergency	7,198,241	1,099,999	8,298,241		8,298,241
Emergencies		641,611	641,611		641,611
Nduuri Primary School			-	400,000	(400,000)
Kiangungi Primary School			-	400,000	(400,000)
Kanduri Primary School			-	400,000	(400,000)
Kanduri secondary school			-	400,000	(400,000)
Kariru secondary school			-	300,000	(300,000)
Kinthithe secondary school			-	300,000	(300,000)
Muragari primary school			-	300,000	(300,000)
Nthagaiya primary school			-	300,000	(300,000)
Karurumo primary school			-	200,000	(200,000)
Sub-Total	7,198,241	1,741,610	8,939,851	3,000,000	5,939,851
4.0 Bursary and Social Security Programme					
Bursary Secondary Schools	19,039,352	-	19,039,352		19,039,352
Bursary Tertiary Schools	23,439,352	-	23,439,352	19,129,066	4,310,286
Bursary Secondary Schools	-	2,967,758	2,967,758	984,500	1,983,258
Bursary Tertiary Schools	-	1,440,801	1,440,801	1,337,434	103,367
Sub-Total	42,478,703	4,408,559	46,887,263	21,451,000	25,436,263
5.0 Sports					
Runyenjes Tournament	2,747,354	2,180,818	4,928,172	2,143,996	2,784,176
Runyenjes Tournament	-	1,048,124	1,048,124	1,048,124	-
Sub-Total	2,747,354	3,228,942	5,976,296	3,192,120	2,784,176
6.0 Environment					
Kanyonga spring		181,735	181,735		181,735
Kiaganari spring		181,735	181,735		181,735
Muganjuki spring		181,735	181,735		181,735

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
Gakundu spring		181,735	181,735		181,735
Igarie spring		181,735	181,735		181,735
Rwikithia spring		181,735	181,735		181,735
Kanyiriri spring		181,735	181,735		181,735
Rea Kimathi spring		181,735	181,735		181,735
Gatitu spring		181,735	181,735		181,735
Kathamberu spring		181,735	181,735		181,735
Rukanga spring		181,735	181,735		181,735
Matururi spring		181,735	181,735		181,735
St Joseph Kevote primary school	88,624		88,624		88,624
St Mark Karue primary School	88,624		88,624		88,624
Kianjuki primary school	88,624		88,624		88,624
Ngoire primary school	88,624		88,624		88,624
Kavutiri primary school	88,624		88,624		88,624
Karumiri primary school	88,624		88,624		88,624
Matururi primary school	88,624		88,624		88,624
Macumo primary school	88,624		88,624		88,624
Ngeniari primary school	88,624		88,624		88,624
Magaca primary school	88,624		88,624		88,624
Mukuria primary school	88,624		88,624		88,624
Kinthithe primary school	88,624		88,624		88,624
Kathanjuri primary school	88,624		88,624		88,624
Canon Albert primary school	88,624		88,624		88,624
Kanginga primary school	88,624		88,624		88,624
Kaveti primary school	88,624		88,624		88,624
Kathande primary school	88,624		88,624		88,624
Thigingi primary school	88,624		88,624		88,624
Irangi primary school	88,624		88,624		88,624
Mbuinjeru primary school	88,624		88,624		88,624
St Joseph Gaikama Boarding Primary School	88,624		88,624		88,624
Gatinda primary school	88,624		88,624		88,624
Kigaa primary school	88,624		88,624		88,624
Gikuuri primary school	88,624		88,624		88,624
Kagaari primary school	88,624		88,624		88,624
Gichiche primary school	88,624		88,624		88,624
Njeruri primary school	88,624		88,624		88,624
Kathari primary school	88,624		88,624		88,624
Kivuria primary school	88,624		88,624		88,624
Karigiri boarding primary school	88,624		88,624		88,624
Kiangungi primary school	88,624		88,624		88,624
Sub-Total	2,747,354	2,180,818	4,928,172	-	4,928,172
7.0 Primary School Projects			-		-
Mugui primary school		800,000	800,000	800,000	-
Macumo primary school		2,000,000	2,000,000	2,000,000	-
Kubukubu boarding primary		600,000	600,000	600,000	-
Kivuria primary school		1,000,000	1,000,000	1,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

RUNYENJES CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
Kaarago primary school		400,000	400,000	400,000	-
Muragari primary school		2,000,000	2,000,000	2,000,000	-
Kagaari primary school		2,000,000	2,000,000	2,000,000	-
St Mark Karue primary school		1,800,000	1,800,000	1,800,000	-
Keruri primary school		2,000,000	2,000,000	2,000,000	-
Karigiri boarding primary		1,000,000	1,000,000	1,000,000	-
Kianjokoma primary school		1,912,262	1,912,262	1,912,262	-
Kandete Primary School	600,000	-	600,000	600,000	-
St Phillip Makengi Primary School	1,000,000	-	1,000,000		1,000,000
Gikuuri Primary School	2,932,975	-	2,932,975		2,932,975
Kigaa Primary School	2,000,000	-	2,000,000		2,000,000
St Joseph Gaikama Boarding Primary School	1,000,000	-	1,000,000		1,000,000
Kanja Primary School	1,000,000	-	1,000,000		1,000,000
Kianjokoma Boarding Primary School	4,000,000	-	4,000,000	3,000,000	1,000,000
Kathambaiconi Primary School	1,000,000	-	1,000,000		1,000,000
Karundori Primary School	1,200,000	-	1,200,000		1,200,000
Kithare Primary School	1,000,000	-	1,000,000		1,000,000
SA Manyatta primary school		800,000	800,000	800,000	-
Muchagori Pry Sch		100,000	100,000	100,000	-
Kangondi pry sch		100,000	100,000	100,000	-
Mukuria pry sch		100,000	100,000	100,000	-
Kavuru pry sch		100,000	100,000	100,000	-
Kasafari pry sch		100,000	100,000	100,000	-
Kathande pry sch		100,000	100,000	100,000	-
Kamugere pry sch		100,000	100,000	100,000	-
Kathari pry sch		100,000	100,000	100,000	-
St Phillip Makengi Pry sch		100,000	100,000	100,000	-
Kiangungi primary school		100,000	100,000	100,000	-
Gichugu primary school		300,000	300,000	300,000	-
Kathunguri primary school		300,000	300,000	300,000	-
Ena Primary School		100,000	100,000	100,000	-
Mugui Primary School		238,994	238,994	238,994	
Kanja primary school		143,793	143,793	140,000	3,793
Kanginga primary school		140,000	140,000	140,000	-
Thingingi primary school		1,400,000	1,400,000	1,400,000	-
Mwenededega Primary School		500,000	500,000	500,000	-
Sub-Total	15,732,975	20,435,049	36,168,024	24,031,256	12,136,768
8.0 Secondary School Projects			-		-
St Micheal Kevote Secondary school		2,000,000	2,000,000	2,000,000	-
Mbuinjeru secondary school		500,000	500,000	500,000	-
Kigaa secondary school		600,000	600,000	600,000	-
Gatumbi secondary school		500,000	500,000	500,000	-
Nduuri secondary school		2,500,000	2,500,000	2,500,000	-

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
Kiamboa secondary school		1,300,000	1,300,000	1,300,000	-
Kanduri secondary school		1,000,000	1,000,000	1,000,000	-
Nthagaiya day secondary sch		2,000,000	2,000,000	2,000,000	-
Kariru secondary school		2,400,000	2,400,000	2,400,000	-
Mukuria secondary school		2,500,000	2,500,000	2,500,000	-
Kagaari day secondary school		1,000,000	1,000,000	1,000,000	-
Ndumari secondary school		600,000	600,000	600,000	-
Mufu secondary school		400,000	400,000	400,000	-
St Magdalene Thingingi secondary school		500,000	500,000	500,000	-
Kavutiri Secondary school		2,000,000	2,000,000	2,000,000	-
St John Kianjuki secondary school		700,000	700,000	700,000	-
Macumo day secondary		1,000,000	1,000,000	1,000,000	-
Rukuriri secondary school		1,800,000	1,800,000	1,800,000	-
Mbuinjeru secondary school		(500,000)	(500,000)		(500,000)
Nduuri secondary school		(500,000)	(500,000)		(500,000)
Kiamboa Secondary School	2,000,000		2,000,000		2,000,000
Kasafari Day Secondary School	2,000,000		2,000,000		2,000,000
Kinthithe Secondary School	2,000,000		2,000,000		2,000,000
Kariru Secondary School	2,500,000		2,500,000		2,500,000
Mukuria Secondary School	2,500,000		2,500,000		2,500,000
Kathari Secondary School	2,500,000		2,500,000		2,500,000
Kavutiri Day Secondary School	2,100,000		2,100,000		2,100,000
St Francis Ngoire Secondary School	400,000		400,000		400,000
St Francis Ngoire Secondary School	1,000,000		1,000,000		1,000,000
Kianjuki Secondary School	1,000,000		1,000,000		1,000,000
Gichiche Secondary School	1,100,000		1,100,000		1,100,000
Gikuuri Secondary School	2,500,000		2,500,000		2,500,000
Kigaa Secondary School	2,500,000		2,500,000		2,500,000
Gitare Day Mixed Secondary School	1,000,000		1,000,000		1,000,000
Mbuinjeru Secondary School	3,400,000		3,400,000	3,400,000	-
Kanja Secondary School	700,000		700,000		700,000
St. Mark Ena Secondary School	2,000,000		2,000,000		2,000,000
Kanduri Secondary School	1,000,000		1,000,000		1,000,000
Nthagaiya Day Secondary School	2,500,000		2,500,000		2,500,000
Ndumari Secondary School	700,000		700,000		700,000
Ugweri Secondary School	2,600,000		2,600,000		2,600,000
Kithunguthia Secondary School	350,000		350,000	350,000	-
Kivuria Day Secondary School	2,000,000		2,000,000		2,000,000
Gatumbi Secondary School	3,000,000		3,000,000		3,000,000
Kiangungi Secondary School	2,000,000		2,000,000		2,000,000
Muganjuki Secondary School	1,000,000		1,000,000		1,000,000
Nduuri secondary school	3,000,000		3,000,000		3,000,000

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
St Micheal Kevote Sec Sch		100,000	100,000	100,000	-
Kasafari sec sch		100,000	100,000	100,000	-
Ndumari Sec Sch		100,000	100,000	100,000	-
Sub-Total	49,350,000	22,600,000	71,950,000	27,350,000	44,600,000
9.0 Tertiary institutions projects			-		-
10.0 Security Projects			-		-
Iriari assistant chiefs office		100,000	100,000	100,000	-
Gichiche assistant chief's office		150,000	150,000	150,000	-
Kariru assistant chief's office		500,000	500,000	500,000	-
Kigaa assistant chief's office		400,000	400,000	400,000	-
Gikuuri assistant chief's office		400,000	400,000	400,000	-
Kararitiri assistant chief's office		500,000	500,000	500,000	-
Mukuria assistant chief's office		400,000	400,000	400,000	-
Ugweri police post		900,000	900,000	900,000	-
Karatiri Assistant Chief's office		400,000	400,000	400,000	-
Gichagori Electricity Connection		100,000	100,000		100,000
Kathanjuri ACC		2,100,000	2,100,000	2,100,000	-
Ugweri police post		300,000	300,000	300,000	-
Strategic plan		1,745,000	1,745,000	1,690,014	54,986
Makengi Assistant Chief Office	400,000		400,000		400,000
Kianjokoma Police Station	4,000,000		4,000,000	3,000,000	1,000,000
Mbuinjeru Assistant Chief's Office	350,000		350,000		350,000
Runyenjes AP Line		500,000	500,000	500,000	-
Mbuinjeru Assistant Chief's Office		200,000	200,000	200,000	-
Sub-Total	4,750,000	8,695,000	13,445,000	11,540,014	1,904,986
GRAND TOTAL	137,367,724	71,066,390	208,434,114	99,255,977	109,178,138

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7.8 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-RUNYENJES 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.

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.

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SIGNIFICANT ACCOUNTING POLICIES CONT...

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.

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

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SIGNIFICANT ACCOUNTING POLICIES CONT...

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 NG-CDF Runyenjes constituency 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.

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.

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SIGNIFICANT ACCOUNTING POLICIES CONT...

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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7.9 NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE NO. B005259		54,784,483
Normal Allocation	AIE NO. B03028		10,000,000
	AIE NO. B005462		12,000,000
	AIE NO. B007461		6,000,000
	AIE NO. B042833		12,000,000
	AIE NO. B047046		14,000,000
	AIE NO. B047305	52,750,258	
	AIE NO. B 041196	4,000,000	
	AIE NO. B 047644	20,000,000	
	AIE NO. B 49166	6,000,000	
	AIE NO. B 104084	15,000,000	
	AIE NO. B 104466	23,000,000	
TOTAL		120,750,258	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

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

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	46,000	1,000
Other Receipts Not Classified Elsewhere	-	-
Total	46,000	1,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of contractual employees	2,086,260	1,566,160
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	-	-
Gratuity-contractual employees	330,671	282,776
TOTAL	2,416,931	1,848,936

5. USE OF GOODS AND SERVICES

USE OF GOODS AND SERVICES		
Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	48,000	52,840
Domestic travel and subsistence	47,900	39,900
Training expenses	0	1,903,150
Other committee expenses (M&E)	505,000	957,500
Committee allowance	2,837,900	1,781,400
Insurance costs		67,342
Office and general supplies and services	420,515	56,120
Fuel, oil & lubricants	750,000	500,000
Other operating expenses	1,423,041	960,124
Routine maintenance - vehicles and other transport equipment	242,300	216,150
TOTAL	6,274,656	6,534,526

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools	24,031,256	19,216,552
Transfers to secondary schools	27,350,000	22,784,138
Transfers to tertiary institutions	-	
Transfers to health institutions	-	
TOTAL	51,381,256	42,000,690

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7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	984,500	21,452,500
Bursary –Tertiary	20,466,500	21,367,000
Bursary- Special Schools	-	3,000,000
Mocks & CAT	-	-
Security	9,850,000	7,700,000
Sports	3,192,120	921,200
Environment	-	-
Cultural Projects	-	-
Other project(office)	-	300,000
Emergency Projects	3,000,000	2,000,000
TOTAL	37,493,120	56,740,700.00

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	359,066
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	359,066

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	1,690,014	755,000
ICT Hub	-	-
Total	1,690,014	755,000

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank, Embu Branch A/C no.0190270618472</i>	37,087,049	15,776,858
Sub-Total	37,087,049	15,776,858
10B: CASH IN HAND		
Other Locations Cash with D.A for office use.	432,748	148
Sub-Total	432,748	148
Total	37,519,797	15,777,006

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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	-	-	-
Total				-

12A. RETENTION

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

12B. GRATUITY DEPOSITS

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

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	15,776,858	13,280,480
Cash in hand	148	262,798
Imprest	-	-
Total	15,777,006	13,543,278

14. PRIOR YEAR ADJUSTMENTS (Annex 6)

	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Description of the error		
Bank account Balances	202,510	1,687,162
Cash in hand	-	-
Accounts Payables	-	-
Receivables	-	-
Others (<i>Reversed stale cheques</i>)	-	-
Total	202,510	1,687,162

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	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

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7.10 OTHER IMPORTANT DISCLOSURES

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	-	-
Total	-	-

2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	508,543	330,671
Others	-	-
Total	508,543	330,671

3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,810,976	2,698,964
Use of goods and services	6,136,945	2,525,777
Amounts due to other Government entities	48,256,954	33,155,234
Amounts due to other grants and other transfers	51,918,276	29,004,743
Others	54,986	1,745,000.00
Total	109,178,138	69,129,718

The figure for unutilized funds for F/Yr. 2018/2019 differs with the figure under adjustment column of Summary Statement of Appropriation: Recurrent and Development Combined due to the following items which were errors noted in the cashbook for cheques reversed in the financial year but not replaced in the same financial year. There is also A.I.A received thus has led to a difference of Ksh 1,936,672 (**Annex 3B**).

4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances	15,379,536	13,886,177
Total	15,379,536	13,886,177

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8.0 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

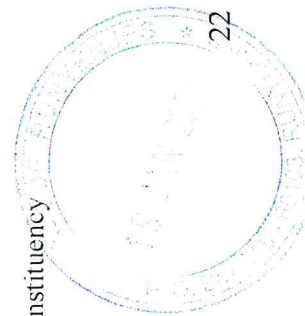
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unsupported committee allowances	The FAM and Sub County Accountant will attach the necessary documents	FAM-Charity Mwarangu & Mary Kabuga	Resolved	Fy 2019-2020
2.1.1	Kathuriri primary school	The FAM and PMC will attach the necessary documents	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
2.2.1	Rukuriri Sec school	The FAM will provide the NG-CDFB circular and PMC will provide title deed	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
2.2.2	Gatumbi sec school	The FAM and PMC contacted the contractor	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
3.2	Kigaa assistant chief	The FAM and PMC contacted the contractor	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
3.2	Kiangungi asst chief office	The FAM and PMC contacted the contractor	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
4.1	Strategic plan	The FAM and NG-CDFC will provide the documents	FAM- Charity Mwarangu and NG-CDFC	Resolved	Fy 2019-2020
1.0	Budgetary control and performance Revenue Shortfall	The FAM and PMCs to ensure implementation	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
1.2	Under expenditure	The FAM and PMCs to ensure implementation	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
1.3	Project implementation status	The FAM and PMCs to ensure implementation	FAM- Charity Mwarangu and PMC	Resolved	Fy 2019-2020
2.0	Paging of financial statement	The FAM and Sub County Accountant will correct the issue.	FAM- Charity Mwarangu & SCA-Sebastian Kiarie	Resolved	Fy 2019-2020

Fund Account Manager, NG CDF Runyenjes Constituency

Sign.....*Allyson Mwangi*.....

Date.....15/06/2020.....



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9.0 ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
NG-CDF STAFF SALARY						
1.						
2.						
3.						
Sub-Total						
NG-CDF STAFF GRATUITY						
Eric Kimanthi					113,776	
Catherine Rwamba					127,019	
Isaiah Mugambi					153,971	
Dominic Mugendi					113,776	
Sub-Total					508,543	
Unionisable Employees						
4.						
5.						
6.						
Sub-Total						
Others (specify)						
7.						
8.						
9.						
Sub-Total						
Grand Total					508,543	

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ANNEX 3A – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding balance 2019 - 2020	Outstanding balance 2018 - 2019	Comments
		Kshs	Kshs	
Compensation of employees		2,764,976	2,698,964	
Use of goods and services		6,136,945	2,525,777	
Sub total		8,901,921	5,224,741	
Amounts due to other Government entities				
St Phillip Makengi Primary School		1,000,000		
Gikuuri Primary School		2,456,954		
Kigaa Primary School		2,000,000		
St Joseph Gaikama Boarding Primary School		1,000,000		
Kanja Primary School		1,000,000		
Kianjokoma Boarding		1,000,000		
Kathambaiconi Primary School		1,000,000		
Karundori Primary School		1,200,000		
Kithare Primary School		1,000,000		
Kiamboa Secondary		2,000,000		
Kasafari Day Secondary School		2,000,000		
Kinthithe Secondary School		2,000,000		
Karuru Secondary		2,500,000		
Mukuria Secondary School		2,500,000		
Kathari secondary		2,500,000		
Kavutiri Day Secondary School		2,100,000		
St Francis Ngoire Secondary School		400,000		
Kianjuki Secondary School		1,000,000		
Gichiche Secondary School		1,100,000		
Gikuuri Secondary School		2,500,000		
Kigaa secondary		2,500,000		
Gitared day sec		1,000,000		
Kanja Secondary School		700,000		
St. Mark Ena Secondary School		2,000,000		
Kanduri Secondary School		1,000,000		
Nthagaiya Day Sec		2,500,000		
Ndumari Secondary School		700,000		
Ugweri Sec sch		2,600,000		

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Name	Brief Transaction Description	Outstanding balance 2019 - 2020	Outstanding balance 2018 - 2019	Comments
Sub-Total		45,256,954	33,155,234	
Amounts due to other grants and other transfers				
Emergency		5,739,852		
Bursary		39,508,916		
Sports		2,784,176		
Environment		4,931,965		
Makengi Assistant Chief Office		400,000		
Mbuinjeru Assistant Chief's Office		350,000		
Gichagori Electricity Connection		100,000		
Other project		103,367		
Kianjokoma Police Station		1,000,000		
Sub-Total		54,918,277	29,004,743	
Others (specify)		54,986	1,745,000	
Unallocated funds		46,000		
TOTAL		109,178,138	69,129,718	

ANNEX 3B ADJUSTMENT OF UNUTILIZED FUND 2018/2019

ITEM	AMOUNT
Prior Year Adjustment 2018/19 (Annex 6)	1,687,162
Prior Year Adjustment 2019/20 (Annex 6)	202,510
A.I. A	47,000
TOTAL	1,936,672

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land				
Buildings and structures	6,066,306			6,066,306
Transport equipment	2,825,910			2,825,910
Office equipment, furniture and fittings	615,572			615,572
ICT Equipment, Software and Other ICT Assets	1,071,904			1,071,904
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	10,579,692			10,579,692

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

No.	PMC	Account number	Bank Balance	Bank Balance
			2019/20	2018/19
1	Gakwegori sec	190162430228		1,727.40
2	Mbuinjeru asst chief offc	190164204038	2,696	2,695.90
3	Nduuri sec sch	190162421168	2,504,421	4,421.25
4	kevote assistant chief office	190164204038		100,062.95
5	Kavutiri A.P. line line	190162332962	100,119	100,119.30
6	Mukuuri assistant chief office	190164045830	102,744	200,044.30
7	Kithunguthia pry	190162735243	202,237	202,416.95
8	Ugweri Pry	190162470836	300,113	300,112.75
9	Muragari pry	190170243973		300,709.50
10	Kariru Secondary School	190194922239	443,214	301,022.80
11	St Mark Karue Primary School	190162692886		345,251.12
12	Kaarago Primary School	190164147975		350,363.05
13	Ndumari Pry	190194925572	306,448	487,659.70
14	Kanduri pry School	190161758163	900,345	500,345.20
15	Kianjokoma primary School	190171911967		500,752.50
16	Mbuinjeru pry	190198952591	505,392	505,392.00
17	Kiamboa Secondary School	190194922239	1,869,330	569,330.00
18	Moi High School-Mbiruri	190194924652		692,598.35
19	Munyuttu primary school	190162583255		899,831.05
20	Kigaa Secondary	190163140422	1,348	1,000,068.05
21	Ugweri Secondary School	190165691451	1,500,218	1,500,218.35
22	Gatumbi Secondary School	190162681357	4,365	2,499,794.05
23	Mbuinjeru Secondary	190293199269	389,011	2,521,240.00
24	Kubukubu boarding pry sch	190166029060	832,775	
25	Mukuria Day Sec sch	190166492010	2,501,535	
26	Ndumari Sec Sch	190164079204	907,160	
27	Nthagaiya Day Sec Sch	190170723803	2,006,065	
			15,379,536	13,886,177

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**ANNEX 6 - SCHEDULE FOR PRIOR YEAR ADJUSTMENT
 PRIOR YEAR ADJUSTMENT 2018/2019**

DATE	CHEQUE No.	PAYEE	AMOUNT	
17/1/2019	1147/1165/1154		2	Reconciling item due to decimal point cheque figures which did not clear
17/1/2019	1221	Runyenjes AP LINE	500,000	Runyenjes AP Line
17/1/2019	2718	Mwenendega Primary School	500,000	Mwenendega Primary School
17/1/2019	1217	Mbuijeru Assistant Chief	200,000	Mbuijeru Assistant Chief
17/1/2019	2282	St Anthony Kivuria Day Sec	436,000	St Anthony Kivuria Day Sec
16/8/2019	2440	NSSF-8640	2,160	Overpayment in the previous financial year
29/6/2019	3570	Egerton University	6,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
29/6/2019	3571	Chuka University	10,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
29/6/2019	3574	St Augustine University	5,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
29/6/2019	3576	Salvation Army	6,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
29/6/2019	3578	Institute of advanced tech	10,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
29/6/2019	3587	St John Kathande	7,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
28/6/2019	3463	East Africa institute	5,000	Bursary cheques reversed in this financial year but from previous financial year and not re-issued
		TOTAL	1,687,162	
PRIOR YEAR ADJUSTMENT 2019/2020				
23/08/2019	4770	Posta	1510	Cheque reversed in the previous financial year but paid in this current 2019/2020
29/1/2020	155	Bursary	1000	Bursary voucher undercast
22/11/2019	3975	Kathambaiconi Primary School	200,000	Cheque paid in previous financial year but reversed in this financial year
		TOTAL	202,510	