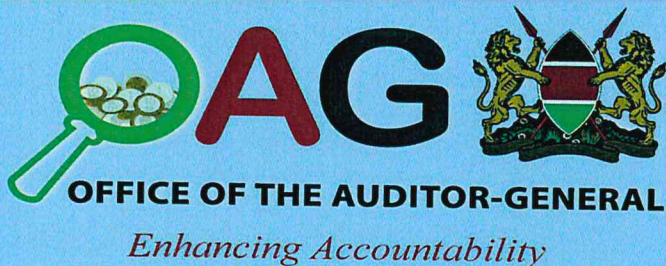


REPUBLIC OF KENYA



## REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2022	DAY: Wed
TABLED BY:	The Majority Whip Hon. E. Wangwe, MP
CLERK-AT THE-TABLE:	Benson Inzofu.

**THE AUDITOR-GENERAL**

**ON**

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

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









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

**REPORTS AND FINANCIAL STATEMENTS**

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

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







# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

## KASIPUL CONSTITUENCY

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For the year ended June 30, 2020

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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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 KASIPUL 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Eunice Irene Awuor
2.	Sub-County Accountant	Jared O. Okumu
3.	Chairman NGCDFC	Lonnie O. Rapemo
4.	Secretary NGCDFC	Mary N. Opiyo

#### (d) Fiduciary Oversight Arrangements

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

P.O. Box 264-40222 Oyugisc  
NG-CDF Office Building  
Off Kisii - Ahero Road  
Oyugis, KENYA

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**(f) NGCDF KASIPUL Constituency Contacts**

Telephone: (254) 0721-411569

E-mail: [cdfkasipul@ngcdf.go.ke](mailto:cdfkasipul@ngcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF KASIPUL Constituency Bankers**

Bank Name: Kenya Commercial Bank

Branch: Oyugis

Account Name: Kasipul NG-CDF

Account Number: 1146215614

Address: 170-40222, Oyugis

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



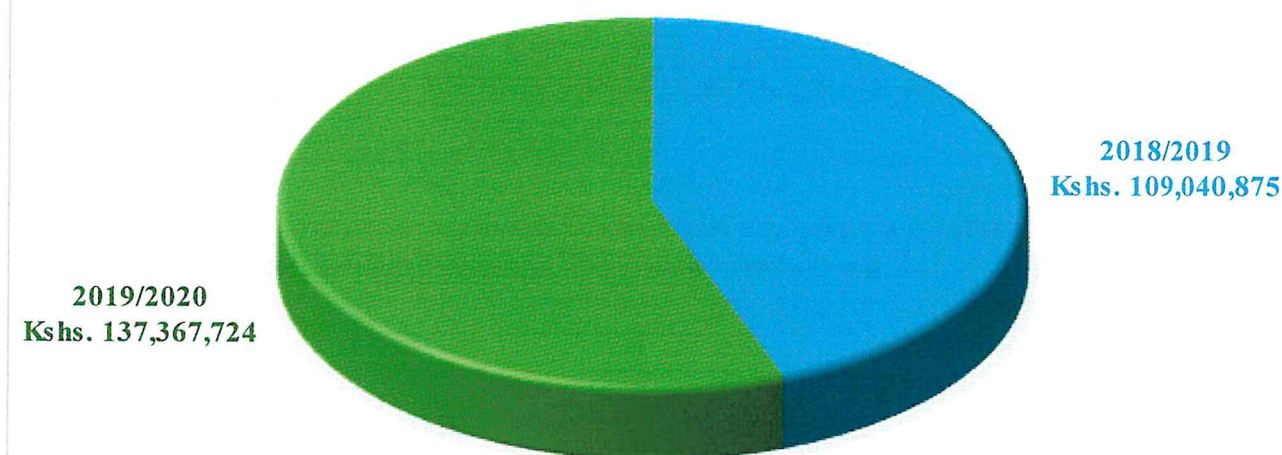
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**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

Presented herein please find the Kasipul NG-CDF's annual report and financial statements for the financial year 2019/2020. In the year under review, we are pleased with our overall performance with an increased annual expenditure compared to the previous financial year. We have put systems in place to ensure that there is improved service delivery and value for money which is in tandem with the constituency's vision and mission statement.

The actual amounts utilised by the constituency in its various expense items was at 63% of our annual budget of Kshs. 137,367,724, however the target should be 100% if funds are availed in time during the respective financial year.

**Pie Chart Comparing FY 2018/2019 and FY 2019/2020 Allocations**

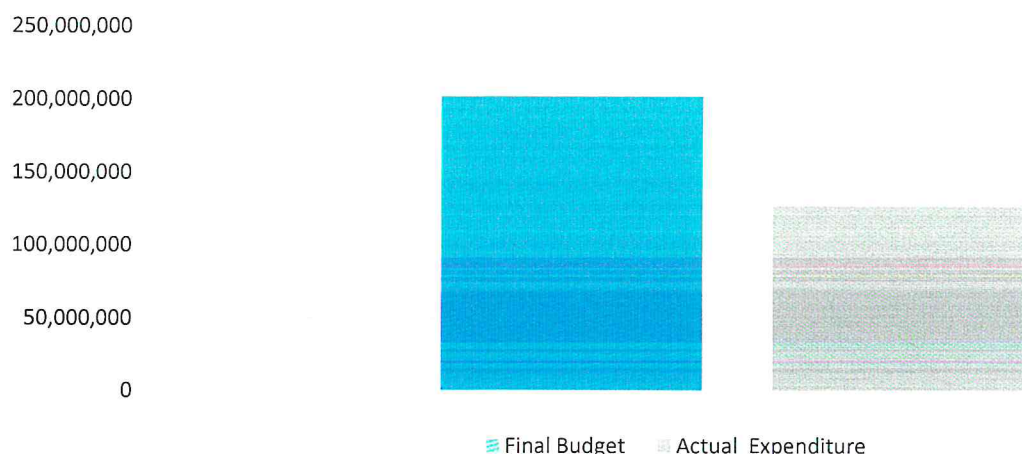


**Note**

**There was an increase in financial year 2019/2020 allocation by Kshs. 28,326,849 compared to the financial year 2018/2019 allocation**

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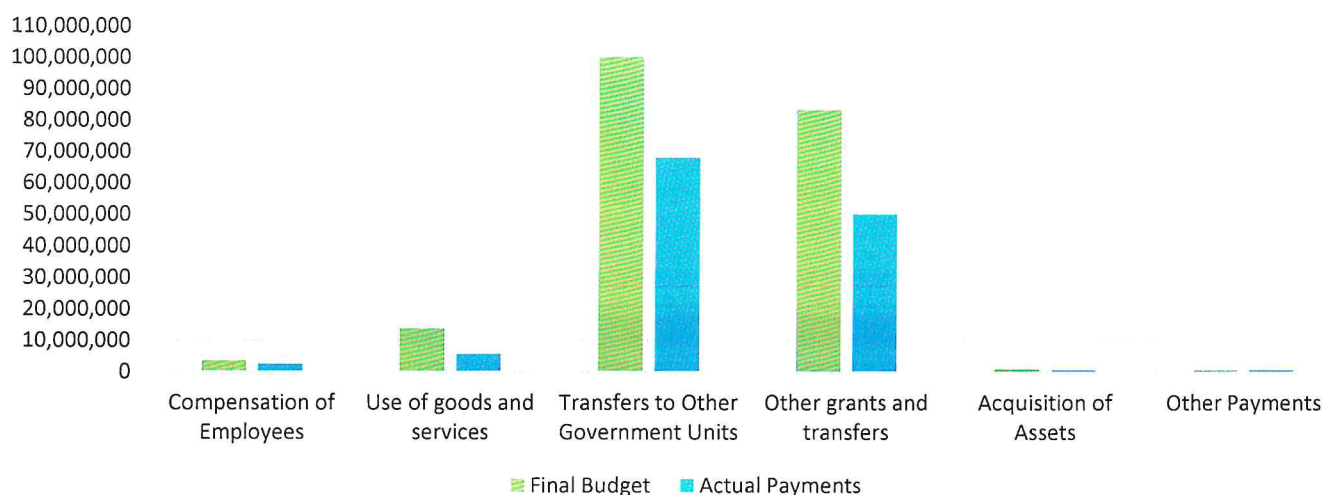
**Bar Chart Comparing the Final Budget with the Actual Expenditure During the Financial Year 2019/2020**



**Note**

The utilization of funds against the final budget is at 63%, since the constituency has a pending disbursement from the NG-CDF Board of Kshs. 69,367,724 for the financial year 2019/2020

**Bar Graph Comparing the Itemised Final Budget and Actual Payments During the Financial year 2019/2020 per Expense Item**

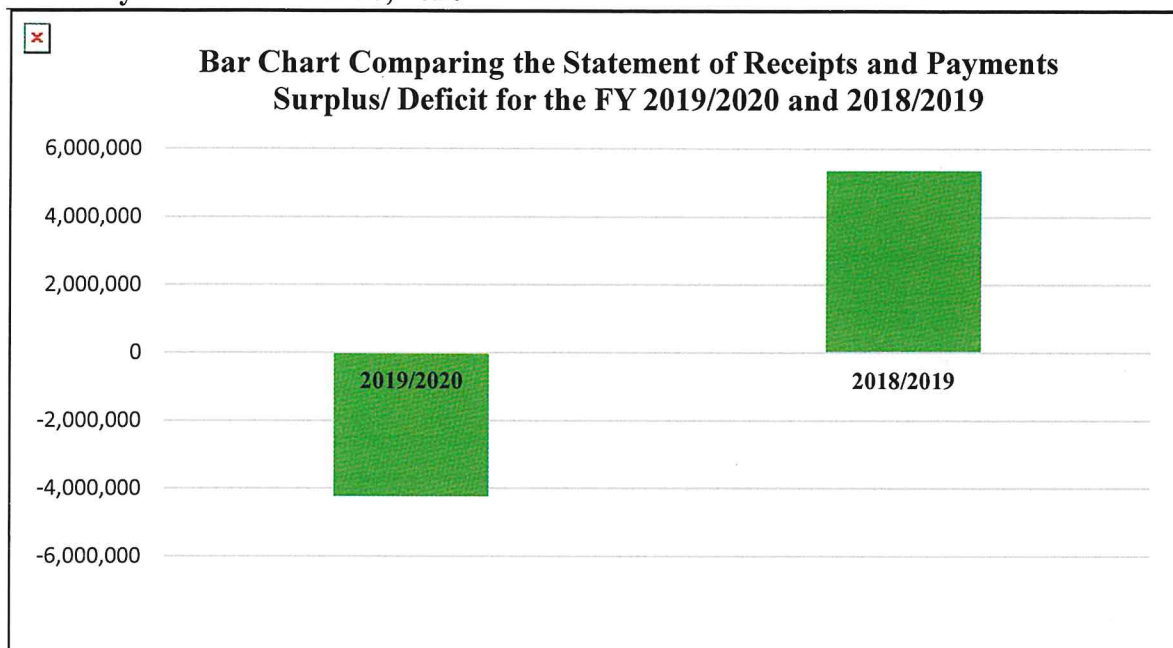


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#### Note

This is an indicator of improved absorption of funds to projects in the current financial year 2019/2020 with a deficit of Kshs. (4,240,497) compared to the disbursements in the financial year 2018/2019 which had a surplus of Kshs. 5,335,884

#### Key Achievements for the Kasipul NG-CDF

- Drilling of water bore holes in schools has enabled access to clean drinking water to students / pupils and the surrounding local community members
- In the education sector, NG-CDF funding of infrastructure in schools has assisted in increasing pupils/ students enrolment and provided conducive learning environment.
- The NG-CDF bursary has helped retain students from low income families in schools.
- In the security sector, funding of chiefs offices, administration police lines have ensured conducive working and living environment and prompt responses to calls on their duties



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# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

## **KASIPUL CONSTITUENCY**

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#### **Emerging Issues Related to the NG-CDF**

- The restrictive nature of the NG-CDF Act in terms of the nature of projects to be funded, makes certain vital projects within the community not to be undertaken as some fall under the devolved functions

#### **Implementation Challenges and Recommended Way Forward**

- Late disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences, and students not being awarded bursaries in coherent with the schools calendar, hence students and pupils retention in learning institutions is greatly affected negatively.
- Public's inability to distinguish national government functions as pertains NG-CDF and devolved functions pertaining to county governments, as such frequent development forums and awareness forums should be held to intuit the public with information concerning the development initiatives and the jurisdiction of the various development partners and stakeholders
- NG-CDF funds has become the panacea of most rural projects in the constituency, however due to limited allocation the locals aspirations cannot be met promptly, as such the allocation to NG-CDF should be increased to enable more development initiatives to be undertaken

**Lonnie O. Rapemo**  
Name

**NG-CDFC Chairman**  
Designation

  
.....  
Sign.

  
.....  
Date



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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES**

**Introduction**

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

Kasipul is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

**The key development objectives of NGCDF-KASIPUL Constituency's 2018-2023 plan are to:**

In underscoring the above, the key development objectives of NGCDFC-Kasipul Constituency's 2018-2023 plan included but not limited to;

**Strategic Area One: Education**

**Objective:** Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

**Initiative:** Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.

**Initiative:** Enhance and develop social programmes that support education within the constituency.

**Strategic Area Two: Water and Environment**

**Objective:** Improve access to clean water and a more sustainable and conserved environment in Kasipul through natural resources conservation initiatives

**Initiative:** Initiate and enhance conservation programs within the constituency

**Initiative:** Water and Sanitation: To ensure water sustainability in the Constituency

# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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#### Strategic Area Three: Security

**Objective:** Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

**Initiative:** Improving infrastructure and service delivery

#### Strategic Area Four: Sports

**Objective:** Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

**Initiative:** Develop and empower youth and special groups through sports.

#### Strategic Area Five: Information Communication and Technology (ICT)

**Objective:** Enhance access to information and technology by Kasipul residents and use ICT to enhance service delivery and spurring development.

**Initiative:** Enhancement of infrastructure and accessibility of ICT resources in the constituency.

#### 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	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions  Number of bursary beneficiaries at all levels	Number of classrooms increased from 427 to 504  Number of laboratories increased from 10 to 17  Number of dormitories increased from 8 to 18  Number of administration blocks increased from 13 to 22
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural	Drill boreholes to promote access to clean and safe water  Equip schools	Number of boreholes drilled  Number of sanitation facilities built in primary	Number of boreholes increased from 13 to 24  Number of sanitation facilities increased

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<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
	resources conservation initiatives	and public facilities with sanitation facilities  Provide tree seedlings to schools to improve the forest cover	and secondary  Number of trees planted	from 40 to 52  Number of trees planted increased from 0 to 10
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from 9 to 12  Number of assistant chiefs' offices increased from 1 to 8  Number of police lines increased from 2 to 5
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 10 to 30
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 4



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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

NGCDF – Kasipul Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Kasipul NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

##### 1. SUSTAINABILITY STRATEGY AND PROFILE

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

Model	Definition	Relevance to sustainable strategy
Vision	To be renowned Constituency in advocating for all round socio-economic development and sustainability.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To involve all the stakeholders in the development process of the Constituency in order to achieve desired development goals.	This communicates what the office does to attain sustainable developments
Core Values	Accountability, Transparency, Integrity, Honesty, Equality, Equity	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their

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expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

**2. ENVIRONMENTAL PERFORMANCE**

**Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Kasipul NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

**Our Environmental Policy**

In this policy statement Kasipul NG-CDF commits to:

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

**Our Environmental Action Plan**

Kasipul NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

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<b>Impact Area</b>	<b>Approach</b>
<b>Capacity Building</b>	<ul style="list-style-type: none"><li>• Promote environmental awareness by sensitizing the Kasipul NG-CDFC, NG-CDFC staff and PMCs on good conservation practices</li><li>• To encourage, through regular communication to Kasipul NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage</li></ul>
<b>Conservation of Energy and Resources</b>	<ul style="list-style-type: none"><li>• To maximize use of available technologies to remove the need to use paper</li><li>• To encourage our clients to engage with us using electronic means where possible</li><li>• To maximize on rain water harvesting</li><li>• To make energy efficiency a key factor in the selection of any new energy device being purchased</li><li>• To invest in available energy saving technologies and devices within our existing premises</li></ul>
<b>Environmental Protection and Conservation</b>	<ul style="list-style-type: none"><li>• To promote use of volt guards to control power surges</li><li>• We have constructed culverts and gabions to prevent soil erosion</li><li>• To encourage tree planting in the constituency to improve the forest cover.</li><li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li></ul>
<b>Pollution Control and Waste Management</b>	<ul style="list-style-type: none"><li>• To ensure that all paper waste is recycled</li><li>• To ensure segregation of waste</li><li>• To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li></ul>

### **3. EMPLOYEES WELFARE**

#### **TERMS AND CONDITIONS OF SERVICE**

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

#### **Categories of Employment**

Kasipul NG-CDFC offers only categories of employment, which are

Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

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

#### **Recruitment Procedure**

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

#### **The Advertisement contains the following:**

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications



### **Appointment of a selection and Interview subcommittee**

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

### **Interviews**

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

### **Offer of Appointment**

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

### **Letters of Appointment**

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

### **Orientation and Induction of employees**

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

### **Promotions**

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution.

## **HEALTH, SAFETY AND WELL BEING**

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

### **Guidelines to General Safety**

The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

### **Emergency Preparedness**

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

#### **Fire precautions**

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually.

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers.

# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

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#### **Provision of protective equipment and clothing**

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

#### **Reporting of an Accident**

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

#### **Guidance and Counselling**

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

#### **Health Care Services**

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

#### **HIV/AIDS**

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

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

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

#### **Drug and Substance Abuse**

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

#### **Persons Living with Disability**

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present

the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

**Sexual harassment and other Forms of Harassment**

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

Disciplinary action will be taken against an officer of the Institute for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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

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

**Reporting Harassment Cases**

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

**4. MARKET PLACE PRACTICES**

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

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

***a) Responsible competition practice.***

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

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

***b) Responsible Supply chain and supplier relations***

Payments to suppliers are done promptly upon presentation of requisite supporting documents

***c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices***

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders



***d) Product stewardship***

In order to safeguard consumer rights and interests, the Kasipul NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

**5. COMMUNITY ENGAGEMENTS**

**Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

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

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

In summary stakeholders participation is important since:

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

**Public Awareness**

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

# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

## **KASIPUL CONSTITUENCY**

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**For the year ended June 30, 2020**

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#### **Public Awareness and Sensitisation Exercise Provide**

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

#### **Covid-19 Mitigation Measures**

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

- Through Kenya Pipeline Corporation distributed 4,000 bottles of 250mls sanitizers to the community free of charge.
- The office purchased 120 hand wash pots and basins that were distributed to the Government offices within the constituency
- In partnership with the National Youth Service the office distributed 4,000 facial masks
- Printing of brochures disseminating information regarding Corona Virus protection measures



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

## KASIPUL 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-KASIPUL 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 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-KASIPUL 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-KASIPUL 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-KASIPUL 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-KASIPUL Constituency financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> August, 2020.



**Fund Account Manager**  
**Name: Eunice Irene Awuor**



**Sub-County Accountant**  
**Name: Jared O. Okumu**  
**ICPAK Member Number: 15430**





# REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KASIPUL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kasipul Constituency set out on pages 26 to 65, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement receipts and payments, statement of cash flows and 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 - Kasipul Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1.0 Summary Statement of Appropriation

Included in the summary statement of appropriation-recurrent and development combined for the year ended 30 June, 2019 are adjustments of Kshs.64,739,328 for both receipts and payments. The adjustments are in respect to payments for compensation of employees, use of goods and services, transfers to other government units, other grants and transfers, acquisition of assets and other payments of Kshs.486,030, Kshs.4,547,745, Kshs.29,704,204, Kshs.28,939,150, Kshs.550,000 and Kshs.512,199 respectively. However, detailed schedule of the projects and programmes in the approved code list for the prior year which were to be funded during the 2019/2020 financial was not provided for audit review.

In the circumstances, the accuracy and completeness of the summary statement of appropriation for the year ended 30 June, 2020 could not be confirmed.



## **2.0 Project Management Committee (PMC) Accounts**

Annex 5 to the financial statements reflects Kshs.11,184,421 in respect to bank balances for PMC accounts as at 30 June, 2020. However, Management did not provide respective cash books and bank reconciliation statements for audit review.

Consequently, the accuracy, validity and completeness of the project management committee accounts balance of Kshs.11,184,421 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 - Kasipul 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 are no key audit matters to report in the year under review.

### **Other Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.202,107,052 and Kshs.132,739,329 respectively resulting to an under-funding of Kshs.69,367,724 or 34% of the budget. Similarly, the Fund expended Kshs.127,308,372 against an approved budget of Kshs.202,107,052 resulting to an under-expenditure of Kshs.74,798,680 or 37% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Kasipul 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 sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0 Key Ongoing Projects**

Review of projects implementation status report provided for audit review revealed that ten (10) projects with budgeted cost of Kshs.11,200,204 were on-going as at



30 June, 2020. Physical verification of the projects revealed unsatisfactory matters as summarized in **Appendix I**.

Although the projects had been planned to be completed by 30 June, 2020, as at the time of audit in January, 2021, the projects had not been completed. The slow pace of projects implementation may negatively affect goods and service delivery to the residents of Kisipul Constituency and the intended purpose of the projects may not be actualized.

## **2.0 Transfer to Other Government Entities**

### **2.1 Construction of One Storey Dormitory at Wire Secondary**

Note 6 to the financial statements reflects Kshs.68,264,204.00 in respect to transfers to other Government entities which includes Kshs.37,854,204 in respect to transfers to Secondary Schools of which further includes Kshs.900,000 for construction of one storey dormitory at Wire Secondary. Physical verification of the project on 21 January, 2021 revealed that the one storey building is not supported by a strong foundation thus increasing risk of collapsing. It was also noted that the project is labour based and of poor workmanship.

Consequently, the regularity and value for money of expenditure of Kshs.900,000 for the year ended 30 June, 2020 could not be confirmed.

## **3.0 Reallocation of Funds Without Authority from The Board**

Note 6 to the financial statements reflects Kshs.30,410,000 in respect to transfers to Primary Schools which includes Kshs.1,780,000 for construction of classrooms at two primary schools as detailed below:-

<b>School</b>	<b>Approved Works/Activity</b>	<b>Change to</b>	<b>Amount Paid Kshs.</b>
Kaditonge Primary School	Renovations of 3 classrooms and fencing	Construction of one classroom to completion and fencing	1,030,000
Saye Primary School	Renovations of 3 classrooms	Construction of one classroom to completion	750,000
<b>Total</b>			<b>1,780,000</b>

The two schools received funding for renovations of classrooms, however, according to the schedule provided for audit review, there was a change of activities without seeking approval from the NGCDF Board. This is contrary to section Section 6(2) of the National Government Constituency Development Fund Act, 2015 that states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with approval of the NGCDF Board. Further, Project Management Committees should only implement approved projects.

Consequently, the Fund Management is in breach of the Law.

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

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 sustain services, disclosing, as applicable, matters related sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or cease operations.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Management 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 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 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 sustaining 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 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

04 February, 2022

## Appendix I – Schedule of Ongoing Projects as at 30 June, 2020

Project	Activities	Amount Paid Kshs.	Status
Kalanding Mixed Secondary School	Construction of 40 Student Capacity Laboratory to completion	2,500,000	Foundations, Walling, Roof completed Lab Working Tables under construction Paint works not done Electrical works not done Branding not done
Nyatindo Mixed Secondary School	Construction of library	1,300,000	Only foundations and Walling done Plastering, Roofing and Fittings not done Not branded
Aolo Girls Secondary School	Construction of Dormitory	1,000,204	Foundations and Walling to lintel level done Project not branded
Saye Mixed Secondary School	Completion of Library. Plastering, Fittings and Painting	800,000	Foundations, Walling, and 1 <sup>st</sup> floor slab done Project not branded
Kachieng Mixed Secondary School	Completion of Administration block: Walling, Plastering, Fittings and Painting	800,000	Project Incomplete Plastering, Fittings and Painting not done Project not branded
Eng. Peter Owidi Nyahera Girls Secondary School	Completion of a Laboratory: Walling, Fittings and Roofing	800,000	Labour based project Walling, Fittings and Roofing done Project not branded
St. Peters Kotieno Mixed Secondary School	Completion of dormitory: Walling, Roofing and Fittings	800,000	Labour based Project incomplete First section complete and in use Second section is at Walling level Project not branded
Kisuri Primary School	Construction of Administration Block	1,200,000	Foundations, Walling and Roofing done Project not branded
Opondo Primary School	Construction of Administration Block to roof level	1,000,000	Foundations, Walling and Roofing done Project not branded
St. Charles Kauko Primary School	Construction of Administration Block to roof level	1,000,000	Foundations, Walling and Roofing done Project not completed no branding





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KASIPUL CONSTITUENCY**

**Reports and Financial Statements**


**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from other Government Entities	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	27,000	37,000
<b>TOTAL RECEIPTS</b>		<b>123,067,876</b>	<b>108,821,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,350,059	2,473,500
Use of goods and services	5	5,549,885	6,248,425
Transfers to Other Government Units	6	68,264,204	51,850,000
Other grants and transfers	7	50,097,925	37,333,846
Acquisition of Assets	8	534,100	-
Other Payments	9	512,199	5,579,828
<b>TOTAL PAYMENTS</b>		<b>127,308,372</b>	<b>103,485,599</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(4,240,497)</b>	<b>5,335,884</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KASIPUL Constituency financial statements were approved on 20<sup>th</sup> August, 2020 and signed by:

  
Fund Account Manager  
Name: Eunice Irene Awuor

  
Sub-County Accountant  
Name: Jared O. Okumu  
ICPAK Member Number: 15430


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

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the Cash Book)	10A	5,430,957	9,671,453
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>5,430,957</b>	<b>9,671,453</b>
Accounts Receivable -Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,430,957</b>	<b>9,671,453</b>
<b>FINNACIAL LIABILITIES</b>			
Accounts Payable - Retention	12A	-	-
Deposits - Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>5,430,957</b>	<b>9,671,453</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd 1st July 2019	13	9,671,453	4,335,569
Prior Year Adjustments	14	-	-
Surplus/Deficit for the Year		(4,240,497)	5,335,884
<b>NET FINANCIAL POSITION</b>		<b>5,430,957</b>	<b>9,671,453</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KASIPUL Constituency financial statements were approved on 20<sup>th</sup> August, 2020 and signed by:

  
**Fund Account Manager**  
**Name: Eunice Irene Awuor**

  
**National Sub-County Accountant**  
**Name: Jared O. Okumu**  
**ICPAK Member Number: 15430**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KASIPUL CONSTITUENCY**

**Reports and Financial Statements**


**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for Operating Income</b>			
Transfers from NGCDF Board	1	123,040,876	108,784,483
Other Receipts	3	27,000	37,000
<b>Total Receipts</b>		<b>123,067,876</b>	<b>108,821,483</b>
<b>Payments for Operating Expenses</b>			
Compensation of Employees	4	2,350,059	2,473,500
Use of goods and services	5	5,549,885	6,248,425
Transfers to Other Government Units	6	68,264,204	51,850,000
Other grants and transfers	7	50,097,925	37,333,846
Other Payments	9	512,199	5,579,828
<b>Total payments</b>		<b>126,774,272</b>	<b>103,485,599</b>
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>(3,706,397)</b>	<b>5,335,884</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	9	(534,100)	-
<b>Net Cash Flows from Investing Activities</b>		<b>(534,100)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(4,240,497)</b>	<b>5,335,884</b>
<b>Cash and Cash Equivalent at BEGINNING of the Year</b>	13	<b>9,671,453</b>	<b>4,335,569</b>
<b>Cash and Cash Equivalent at END of the Year</b>		<b>5,430,957</b>	<b>9,671,453</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KASIPUL Constituency financial statements were approved on 20<sup>th</sup> August, 2020 and signed by:

  
Fund Account Manager  
Name: Eunice Irene Awuor

  
National Sub-County Accountant  
Name: Jared O. Okumu  
ICPAK Member Number: 15430



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**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	64,712,328	202,080,052	132,712,329	69,367,724	65.7%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts (AIA)		27,000	27,000	27,000	-	100.0%
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>64,739,328</b>	<b>202,107,052</b>	<b>132,739,329</b>	<b>69,367,724</b>	<b>65.7%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,942,063	486,030	3,428,093	2,350,059	1,078,034	68.6%
Use of goods and services	9,121,031	4,547,745	13,668,776	5,549,885	8,118,891	40.6%
Transfers to Other Government Units	70,416,000	29,704,204	100,120,204	68,264,204	31,856,000	68.2%
Other grants and transfers	54,588,630	28,939,150	83,527,780	50,097,925	33,429,855	60.0%
Acquisition of Assets	300,000	550,000	850,000	534,100	315,900	62.8%
Other Payments	0	512,199	512,199	512,199	-	100.0%
<b>TOTAL</b>	<b>137,367,724</b>	<b>64,739,328</b>	<b>202,107,052</b>	<b>127,308,372</b>	<b>74,798,680</b>	<b>63.0%</b>

1. Compensation of employees, use of goods and services, transfers to other government units and other grants and transfers were below 90% in utilization, since the constituency had an outstanding disbursement for the financial year 2019/2020 from the NG-CDF Board of **Kshs. 69,367,724**
2. The changes between the original and final budget of **Kshs. 64,739,328** is represented by the adjustments column , which is the sum of:
  - The cash book bank balance as at 1<sup>st</sup> July, 2019 of **Kshs. 9,671,453**
  - Funds received in the financial year 2019/2020 that were meant for previous financial year , precisely 2018/2019 of **Kshs. 55,040,875**
  - Sale of tenders during the current financial year of **Kshs. 27,000**

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3. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined is **Kshs. 132,739,329** which is the sum of the total receipts reported in the Statement of Receipts and Payments of **Kshs. 123,067,876** and the opening cash book balance as at 1<sup>st</sup> July, 2019 of **Kshs. 9,671,453**

The NGCDF-KASIPUL Constituency financial statements were approved on 20<sup>th</sup> August 2020 and signed by:

  
Fund Account Manager  
Name: Eunice Irene Awuor

  
Sub-County Accountant  
Name: Jared O. Okumu  
ICPAK Member Number: 15430



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**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020 Kshs</b>	<b>Adjustments Kshs</b>	<b>Final Budget 2019/2020 Kshs</b>	<b>Actual on Comparable Basis 30/06/2020 Kshs</b>	<b>Budget Utilization Difference</b>
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,942,063	486,030	3,428,093	2,350,059	1,078,034
1.2 Committee allowances	2,500,000	1,290,000	3,790,000	1,545,000	2,245,000
1.3 Use of goods and services	2,500,000	1,204,147	3,704,147	1,534,985	2,169,162
					0
<b>2.0 Monitoring and evaluation</b>					0
2.1 Capacity building	1,600,000	507,040	2,107,040	467,800	1,639,240
2.2 Committee allowances	2,000,000	968,732	2,968,732	1,370,500	1,598,232
2.3 Use of goods and services	521,031	577,826	1,098,857	631,600	467,257
<b>3.0 Emergency</b>	7,198,241	6,657,012	13,855,253		13,855,253
3.1 Primary Schools	0		0	1,760,000	(1,760,000)
3.2 Secondary schools	0		0	400,000	(400,000)
3.3 Tertiary institutions	0		0	0	0
3.4 Security projects	0		0	464,000	(464,000)
3.5 CDF office renovations	0		0	35,000	(35,000)
3.6 Innovation Hub	0		0		0
3.7 Covid 19 mitigation measures				804,125	(804,125)
<b>4.0 Bursary and Social Security</b>					0
4.1 Special Schools	550,000	70,000	620,000		620,000
4.2 Secondary Schools	20,000,000	558,066	20,558,066	19,608,300	949,766
4.3 Tertiary Institutions	15,800,389	3,368,072	19,168,461	11,576,500	7,591,961
4.4 Social Security	0	4,536,000	4,536,000	0	4,536,000
<b>5.0 Sports</b>					0
5.1 Miyawa Foot Ball Club	210,000		210,000	0	210,000



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on Comparable Basis 30/06/2020	Budget Utilization Difference
5.2 Katanga Volley Ball Club	210,000		210,000	0	210,000
5.3 Nyimbi Net Ball Club	210,000		210,000	0	210,000
5.4 King Star Foot Ball Club	210,000		210,000	0	210,000
5.5 Mithui Foot Ball Club	210,000		210,000	0	210,000
5.6 Oyugis United Foot Ball Club	210,000		210,000	0	210,000
5.7 Wire Foot Ball Club	210,000		210,000	0	210,000
5.8 Sino Net Ball Club	200,000		200,000	0	200,000
5.9 Aolo Net Ball Club	200,000		200,000	0	200,000
5.10 God Nyango Foot Ball Club	210,000		210,000	0	210,000
5.11 Nyatwere Foot Ball Club	210,000		210,000	0	210,000
5.12 Waradho Foot Ball Club	210,000		210,000	0	210,000
5.13 Oyugis Paralympic Team		170,000	170,000	170,000	0
5.14 Kawaindi Net Ball Team		170,000	170,000	170,000	0
5.15 Nyatwere Net Ball Team		170,000	170,000	170,000	0
5.16 Kosele Volley Team		170,000	170,000	170,000	0
5.17 Kombaka Volley Ball Team		170,000	170,000	170,000	0
5.18 Uzina Foot Ball Team		170,000	170,000	170,000	0
5.19 Oyugis Dreams Soccer Team		170,000	170,000	170,000	0
5.20 Karabok Foot Ball Team		170,000	170,000	170,000	0
5.21 Nyalgosi Foot Ball Team		160,000	160,000	160,000	0
5.22 Kalanding Foot Ball Team		160,000	160,000	160,000	0
5.23 Mwamba Foot Ball Team		160,000	160,000	160,000	0
5.24 Bonge Foot Ball Team		160,000	160,000	160,000	0
<b>6.0 Environment</b>					0
6.1 Kosele Primary School	200,000		200,000	0	200,000
6.2 Manganga Primary School	200,000		200,000	0	200,000
6.3 Wirabuor Primary School	100,000		100,000	0	100,000



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<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on Comparable Basis 30/06/2020</b>	<b>Budget Utilization Difference</b>
6.4 Nyagowa Primary School	100,000		100,000	0	100,000
6.5 Kamuga Primary School	100,000		100,000	0	100,000
6.6 Mithui Primary School	100,000		100,000	0	100,000
6.7 Oyugis Primary School	100,000		100,000	0	100,000
6.8 Kachieng Primary School	100,000		100,000	0	100,000
6.9 Nyatindo Primary School	100,000		100,000	0	100,000
6.10 Agawo Primary School	100,000		100,000	0	100,000
6.11 Nyatwere Primary School	100,000		100,000	0	100,000
6.12 Waradho Primary School	100,000		100,000	0	100,000
6.13 Karabok Primary School		100,000	100,000	100,000	0
6.14 Kosele Primary School		100,000	100,000	100,000	0
6.15 Sino DOH Primary School		100,000	100,000	100,000	0
6.16 Ojwando Primary School		100,000	100,000	100,000	0
6.17 Nyandiwa Primary School		100,000	100,000	100,000	0
6.18 Ranyienya Primary School		100,000	100,000	100,000	0
6.19 Mawira Primary School		100,000	100,000	100,000	0
6.20 Kotieno Primary School		100,000	100,000	100,000	0
6.21 God Agulu Primary School		100,000	100,000	100,000	0
6.22 Atono Primary School		100,000	100,000	100,000	0
<b>7.0 Primary Schools Projects (List all the Projects)</b>					0
7.1 Katanga Primary School	300,000		300,000	300,000	0
7.2 Alero Nanga Primary School	750,000		750,000	0	750,000
7.3 Wirabuor Primary School	500,000		500,000	500,000	0
7.4 Dol Koderia Primary School	750,000		750,000	750,000	0
7.5 Ondiko Primary School	750,000		750,000	0	750,000
7.6 Nyangiela Primary School	600,000		600,000	600,000	0



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on Comparable Basis 30/06/2020	Budget Utilization Difference
7.7 Bonge Primary School	450,000		450,000	450,000	0
7.8 Mirondo Primary School	750,000		750,000	750,000	0
7.9 Kogwang Primary School	750,000		750,000	0	750,000
7.10 Rawinji Primary School	750,000		750,000	750,000	0
7.11 Obisa Primary School	450,000		450,000	450,000	0
7.12 Nyambori Primary School	430,000		430,000	430,000	0
7.13 Oyugis Primary School	550,000		550,000	0	550,000
7.14 Rongo Primary School	750,000		750,000	0	750,000
7.15 Agawo Primary School	450,000		450,000	0	450,000
7.16 St. Charles Kauko Primary School	1,000,000		1,000,000	1,000,000	0
7.17 Ondiwa Gamba Primary School	750,000		750,000	0	750,000
7.18 Sino DOH Primary School	750,000		750,000	0	750,000
7.19 Masanga Primary School	750,000		750,000	0	750,000
7.20 Kombaka Primary School	750,000		750,000	0	750,000
7.21 Nyaingu Primary School	750,000		750,000	0	750,000
7.22 Nyalgosi Primary School	400,000		400,000	400,000	0
7.23 Kaluoch Primary School	3,700,000		3,700,000	0	3,700,000
7.24 Nyatwere Primary School	530,000		530,000	530,000	0
7.25 Waradho Primary School	750,000		750,000	750,000	0
7.26 Karabok Primary School	2,000,000		2,000,000	2,000,000	0
7.27 Manganga Primary School	500,000		500,000	0	500,000
7.28 Kosira Primary School	750,000		750,000	0	750,000
7.29 Otula Primary School	500,000		500,000	500,000	0
7.30 Saye Primary School	750,000		750,000	750,000	0
7.31 Ochunyno Primary School	450,000		450,000	450,000	0
7.32 Yadh Welo Primary School	700,000		700,000	0	700,000
7.33 Aramo Primary School	450,000		450,000	0	450,000



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<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on Comparable Basis 30/06/2020</b>	<b>Budget Utilization Difference</b>
7.34 Opondo Primary School	1,000,000		1,000,000	1,000,000	0
7.35 Nyalenda Primary School	550,000		550,000	550,000	0
7.36 Nyambare Primary School		600,000	600,000	600,000	0
7.37 Magungu Primary School		700,000	700,000	700,000	0
7.38 Atono Primary School		600,000	600,000	600,000	0
7.39 Ombek Primary School		600,000	600,000	600,000	0
7.40 Nyakiya Primary School		600,000	600,000	600,000	0
7.41 Mumbo Primary School		600,000	600,000	600,000	0
7.42 Mititi Primary School		600,000	600,000	600,000	0
7.43 Got Kagumbo Primary School		400,000	400,000	400,000	0
7.44 God Agulu Primary School		600,000	600,000	600,000	0
7.45 Nyimbi Primary School		600,000	600,000	600,000	0
7.46 Kanga Omuga Primary School		430,000	430,000	430,000	0
7.47 Kwoyo Primary School		600,000	600,000	600,000	0
7.48 Mawira Primary School		600,000	600,000	600,000	0
7.49 Kasimba Primary School		600,000	600,000	600,000	0
7.50 Kotieno Primary School		300,000	300,000	300,000	0
7.51 Omollo Mado Primary School		700,000	700,000	700,000	0
7.52 Mwamba Primary School		430,000	430,000	430,000	0
7.53 Ranyienya Primary School		430,000	430,000	430,000	0
7.54 Wire Special School for Mentally Handicapped		650,000	650,000	650,000	0
7.55 Nyandiwa Primary School		600,000	600,000	600,000	0
7.56 Kaditonge Primary School		1,030,000	1,030,000	1,030,000	0
7.57 Nyalgosi Primary School		400,000	400,000	400,000	0
7.58 Kaluoch Primary School		400,000	400,000	400,000	0
7.59 Nyatwere Primary School		600,000	600,000	600,000	0



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on Comparable Basis 30/06/2020	Budget Utilization Difference
7.60 Karabok Primary School		600,000	600,000	600,000	0
7.61 Manganga Primary School		400,000	400,000	400,000	0
7.62 Kosele Primary School		600,000	600,000	600,000	0
7.63 Migwa Primary School		430,000	430,000	430,000	0
7.64 Kisuri Primary School		1,200,000	1,200,000	1,200,000	0
7.65 Aolo Primary School		600,000	600,000	600,000	0
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					0
8.1 Kalanding Mixed Secondary School	2,500,000		2,500,000	2,500,000	0
8.2 Nyambare Mixed Secondary School	500,000		500,000	0	500,000
8.3 God Agulu Mixed Secondary School	3,700,000		3,700,000	3,700,000	0
8.4 Nyabola Mixed Secondary School	2,500,000		2,500,000	0	2,500,000
8.5 Nyagowa Mixed Secondary School	7,000,000		7,000,000	5,000,000	2,000,000
8.6 Kwoyo Oyugis Secondary School	706,000		706,000	0	706,000
8.7 St. Peter's Kotieno Mixed Secondary School	500,000		500,000	0	500,000
8.8 Buoye Mixed Secondary School	750,000		750,000	750,000	0
8.9 Mithui Mixed Secondary School	7,000,000		7,000,000	5,000,000	2,000,000
8.10 Obisa Mixed Secondary School	500,000		500,000	0	500,000
8.11 St. Anne's Secondary School-Oiwando	550,000		550,000	0	550,000
8.12 Kalando Mixed Secondary School	1,000,000		1,000,000	0	1,000,000
8.13 Sino SDA Mixed Secondary School	3,700,000		3,700,000	0	3,700,000
8.14 Karabok Mixed Secondary School	7,000,000		7,000,000	5,000,000	2,000,000
8.15 Nyafare Mixed Secondary School	500,000		500,000	0	500,000
8.16 Nyalenda Mixed Secondary School	3,700,000		3,700,000	3,700,000	0
8.17 Nyabola Mixed Secondary School		500,000	500,000	500,000	0



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<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on Comparable Basis 30/06/2020</b>	<b>Budget Utilization Difference</b>
8.18 Mititi Secondary School		400,000	400,000	400,000	0
8.19 Nyambare Mixed Secondary School		200,000	200,000	200,000	0
8.20 Ombek Lutheran Mixed Secondary School		250,000	250,000	250,000	0
8.21 Nyagowa Mixed Secondary School		400,000	400,000	400,000	0
8.22 Nyangiela Mixed Secondary School		300,000	300,000	300,000	0
8.23 Yala Kotieno Mixed Secondary School		250,000	250,000	250,000	0
8.24 St. Peters Kotieno Mixed Secondary School		800,000	800,000	800,000	0
8.25 Eng. Peter Owidi Nyahera Girls Secondary School		800,000	800,000	800,000	0
8.26 Agoro Sare Mixed Secondary School		600,000	600,000	600,000	0
8.27 Nyandiwa Mixed Secondary School		700,000	700,000	700,000	0
8.28 Wire Mixed Secondary School		900,000	900,000	900,000	0
8.29 Obisa Mixed Secondary School		254,000	254,000	254,000	0
8.30 Kachieng Mixed Secondary School		800,000	800,000	800,000	0
8.31 Nyatindo Secondary School		1,300,000	1,300,000	1,300,000	0
8.32 Karabok Secondary School		800,000	800,000	800,000	0
8.33 Aolo Girls' Secondary School		1,000,204	1,000,204	1,000,204	0
8.34 Saye Mixed Secondary School		800,000	800,000	800,000	0
8.35 Nyafare Mixed Secondary School		200,000	200,000	200,000	0
8.36 Nyalenda Mixed Secondary School		350,000	350,000	350,000	0
8.37 Kosele Mixed Secondary School		300,000	300,000	300,000	0
8.38 St. Teresa's Nyalgosi Mixed Secondary School		300,000	300,000	300,000	0
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					0
9.1 Rachuonyo KMTc	1,550,000		1,550,000	0	1,550,000



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on Comparable Basis 30/06/2020	Budget Utilization Difference
<b>10.0 Security Projects</b>					0
10.1 Kaniyawa Assistant Chief's Office	700,000		700,000	0	700,000
10.2 Kochich Assistant Chief's Office	700,000		700,000	0	700,000
10.3 Kawino Assistant Chief's Office	700,000		700,000	0	700,000
10.4 Kokal Assistant Chief's Office	700,000		700,000	700,000	0
10.5 Kamunna Assistant Chief's Office	230,000		230,000	0	230,000
10.6 Obisa Assistant Chief's Office	230,000		230,000	0	230,000
10.7 Kachien Assistant Chief's Office	700,000		700,000	0	700,000
10.8 Kachien North Assistant Chief's Office	430,000		430,000	0	430,000
10.9 Kachien South Assistant Chief's Office	700,000		700,000	0	700,000
10.10 South Kachien Chiefs Office	1,000,000		1,000,000	1,000,000	0
10.11 Kawere West Assistant Chief's Office	700,000		700,000	0	700,000
10.12 North Kamagak Chief's Office	350,000		350,000	0	350,000
10.13 Koderia North Location Office		350,000	350,000	350,000	0
10.14 Kokech Chiefs Office		600,000	600,000	600,000	0
10.15 East Kamagak Chiefs Office		600,000	600,000	600,000	0
10.16 South Kachien Chiefs Office		2,000,000	2,000,000	2,000,000	0
10.17 Kadel Kamidigo Sub Location Office		700,000	700,000	700,000	0
10.18 Karabach Sub Location Office		700,000	700,000	700,000	0
10.19 Kotieno Konuunga Sub Location Office		700,000	700,000	700,000	0
10.20 Kasimba Sub Location Office		700,000	700,000	700,000	0
10.21 Kanyango Sub Location Office		700,000	700,000	700,000	0
10.22 Obisa Sub Location Office		700,000	700,000	700,000	0

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<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on Comparable Basis 30/06/2020</b>	<b>Budget Utilization Difference</b>
10.23 Sino Sub Location Office		700,000	700,000	700,000	0
10.24 Kawere East Sub Location Office		700,000	700,000	700,000	0
10.25 Nyalenda Location Office		900,000	900,000	900,000	0
10.26 North Kachien Sub Location Office		700,000	700,000	700,000	0
<b>11.0 Acquisition of assets</b>					0
11.1 Motor Vehicles (including motorbikes)	0		0	0	0
11.2 Construction of CDF office	0		0	0	0
11.3 Purchase of furniture and equipment		550,000	550,000	534,100	15,900
11.4 Purchase of computers	300,000		300,000	0	300,000
11.5 Purchase of land	0		0	0	0
<b>12.0 Others</b>					0
12.1 Strategic Plan	0	25,000	25,000	25,000	0
12.2 Innovation Hub	0	487,199	487,199	487,199	0
<b>Grand Total</b>	<b>137,367,724</b>	<b>64,739,328</b>	<b>202,107,052</b>	<b>127,308,372</b>	<b>74,798,680</b>

(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)



## **XII. 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-KASIPUL 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.

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 30<sup>th</sup> 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) –  
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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

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**SIGNIFICANT ACCOUNTING POLICIES**

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**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> 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 30<sup>th</sup> 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) –  
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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Normal Allocation from NG-CDF Board	AIE NO. B 005108		54,784,483
	AIE NO. B 030184		10,000,000
	AIE NO. B 030428		12,000,000
	AIE NO. B 006370		8,000,000
	AIE NO. B 042761		11,000,000
	AIE NO. B 047007		13,000,000
	AIE NO. B 041083	55,040,876	
	AIE NO. B 047450	4,000,000	
	AIE NO. B 041290	18,000,000	
	AIE NO. B 047710	5,000,000	
	AIE NO. B 049297	15,000,000	
	AIE NO. B 104322	15,000,000	
	AIE NO. B 096578	11,000,000	
<b>Total</b>		<b>123,040,876</b>	<b>108,784,483</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Office and General Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	27,000	37,000
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>27,000</b>	<b>37,000</b>

**4. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	1,387,560	1,441,569
Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
House allowance	205,150	230,400
Transport allowance	257,000	288,000
Leave allowance		
Other personnel payments		
Employer Contributions Compulsory national social security schemes	70,200	77,760
Pension and other social security contributions (Gratuity)	430,149	435,744
<b>Total</b>	<b>2,350,059</b>	<b>2,473,500</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2018 - 2019	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	234,185	147,680
Electricity	64,500	38,300
Water & sewerage charges	17,000	-
Office rent	-	-
Communication, supplies and services	77,110	130,550
Domestic travel and subsistence	481,310	410,130
Printing, advertising and information supplies & services	351,140	152,040
Rentals of produced assets	-	-
Training expenses	467,800	1,333,700
Hospitality supplies and services	293,880	193,540
Other committee expenses	345,500	336,000
Committee allowance	2,570,000	2,129,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	236,025	89,948
Fuel ,oil & lubricants	300,000	650,000
Other operating expenses	6,535	37,992
Bank Service Commission and Charges	15,000	40,000
Other Operating Expenses – Strategic Plan	81,900	-
Security Operations	-	-
Routine maintenance – vehicles and other transport equipment	8,000	550,945
Routine maintenance – other assets	-	8,600
<b>Total</b>	<b>5,549,885</b>	<b>6,248,425</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government Entities	-	-
Transfers to Primary Schools (See Attached List)	30,410,000	23,400,000
Transfers to Secondary Schools (See Attached List)	37,854,204	28,450,000
Transfers to Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>68,264,204</b>	<b>51,850,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary Schools (See Attached List)	9,608,300	17,380,934
Bursary - Tertiary Institutions (See Attached List)	1,576,500	11,753,000
Bursary - Special Schools (See Attached List)	-	410,000
Security Projects (See Attached List)	12,450,000	3,750,000
Sports Projects (See Attached List)	2,000,000	2,000,000
Environment Projects (See Attached List)	1,000,000	-
Emergency Projects (See Attached List)	3,463,125	2,039,912
<b>Total</b>	<b>50,097,925</b>	<b>37,333,846</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	~	~
Construction of Buildings	~	~
Refurbishment of Buildings	~	~
Purchase of Vehicles and other Transport Equipment	~	~
Overhaul of Vehicles and other Transport Equipment	~	~
Purchase of Household Furniture and Institutional Equipment	~	~
Purchase of Office Furniture and General Equipment	534,100	~
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	~	~
<b>Total</b>	<b>534,100</b>	<b>0</b>

**9. OTHER PAYMENTS**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan	25,000	1,390,000
ICT Hubs	487,199	4,189,828
<b>Total</b>	<b>512,199</b>	<b>5,579,828</b>

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*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
	(30/6/2020)	(30/6/2019)
Kenya Commercial Bank, Oyugis Branch A/C No. 1146215614	5,430,957	9,671,453
<b>Total</b>	<b>5,430,957</b>	<b>9,671,453</b>

**10B: CASH IN HAND**

	2019-2020	2018-2019
	Kshs	Kshs
Location 1	0	0
Other Locations ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide cash count certificates for each]*

**11. OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
N/A	N/A	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

**12A. RETENTION**

Supplier/Contractor	PV No.	2019-2020	2018-2019
		Kshs	Kshs
Supplier 1		0	0
Supplier 2		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

Supplier/Contractor	2019-2020	2018-2019
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Add as appropriate		
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*



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

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018 - 2019
	Kshs	Kshs
Bank Accounts	9,671,453	4,335,569
Cash in Hand	-	-
Imprest	-	-
<b>Total</b>	<b>9,671,453</b>	<b>4,335,569</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

Description of the Error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

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

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

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



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

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

Description	2019-2020	2018-2019
	Kshs	Kshs
Construction of Buildings	0	0
Construction of Civil Works	0	0
Supply of Goods	0	0
Supply of Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

Description	2019-2020	2018-2019
	Kshs	Kshs
NG-CDFC Staff Salaries	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Compensation of employees	1,078,034	486,031
Use of goods and services	8,118,891	4,520,745
Amounts due to other Government entities (see attached list in annex 3)	31,856,000	29,704,204
Amounts due to other grants and other transfers entities (see attached list in annex 3)	33,429,855	28,939,149
Acquisition of assets	315,900	550,000
Other Payments entities (see attached list in annex 3)	-	512,199
<b>Total</b>	<b>74,798,680</b>	<b>64,712,329</b>

**17.4: PMC ACCOUNT BALANCES (See Annex 5)**

Description	2019-2020	2018-2019
	Kshs	Kshs
PMC Account Balances (see attached list)	11,184,421	14,744,538
<b>Total</b>	<b>11,184,421</b>	<b>14,744,538</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KASIPUL CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KASIPUL CONSTITUENCY**  
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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
<b>Senior Management</b>		a	b	c	d=a-c	
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KASIPUL CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUND**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
Compensation of Employees	Payments of all benefits accruing to the NG-CDF Staff	1,032,066	Funds not disbursed by the NG-CDF Board plus cash book closing balance
Use of Goods & Services	Payment of committee sitting allowances and other allowances to NG-CDFC members, M & E, capacity building and office utilities	8,358,890	Funds not disbursed by the NG-CDF Board plus cash book closing balance
<b>Sub-Total</b>		<b>9,390,956</b>	
<b>Amounts due to other Government entities</b>			
Alero Nanga Primary School	Construction of 1 Classroom to completion	750,000	Funds not disbursed by the NG-CDF Board
Ondiko Primary School	Renovation of 3 Classrooms: Plastering, roof replacement, fittings and painting	750,000	Funds not disbursed by the NG-CDF Board
Kogwang Primary School	Construction of 1 Classroom to completion	750,000	Funds not disbursed by the NG-CDF Board
Oyugis Primary School	Fencing using angle bars & barbed wire 0.45 HA and gate installation	550,000	Funds not disbursed by the NG-CDF Board
Rongo Primary School	Construction of 1 Classroom to completion	750,000	Funds not disbursed by the NG-CDF Board
Agawo Primary School	Fencing using angle bars & barbed wire 0.4 HA and gate installation	450,000	Funds not disbursed by the NG-CDF Board
Ondiwa Gamba Primary School	Construction of 1 Classroom to completion	750,000	Funds not disbursed by the NG-CDF Board
Sino DOH Primary School	Renovation of 3 Classrooms: Plastering, roof replacement, fittings and painting	750,000	Funds not disbursed by the NG-CDF Board
Masanga Primary School	Renovation of 3 Classrooms: Plastering, roof replacement, fittings and painting	750,000	Funds not disbursed by the NG-CDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KASIPUL CONSTITUENCY**  
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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
Kombaka Primary School	Renovation of 3 Classrooms: Plastering, roof replacement, fittings and painting	750,000	Funds not disbursed by the NG-CDF Board
Nyaingu Primary School	Construction of 1 Classroom to completion	750,000	Funds not disbursed by the NG-CDF Board
Kaluoch Primary School	Drilling and Equipping of Water Borehole	3,700,000	Funds not disbursed by the NG-CDF Board
Manganga Primary School	Renovation of 3 Classrooms: Roof replacement	500,000	Funds not disbursed by the NG-CDF Board
Kosira Primary School	Renovation of 3 Classrooms: Plastering, roof replacement, fittings and painting	750,000	Funds not disbursed by the NG-CDF Board
Yadh Welo Primary School	Renovation of 3 Classrooms: Plastering, fittings and painting	700,000	Funds not disbursed by the NG-CDF Board
Aramo Primary School	Fencing using angle bars & barbed wire 0.4 HA and gate installation	450,000	Funds not disbursed by the NG-CDF Board
Nyambare Mixed Secondary School	Purchase of Laboratory Equipment	500,000	Funds not disbursed by the NG-CDF Board
	Construction of Administration Block comprising of 4 offices and a staff room to completion	2,500,000	Funds not disbursed by the NG-CDF Board
Nyabola Mixed Secondary School	Purchase of a 51 Seater School Bus	2,000,000	Funds not disbursed by the NG-CDF Board
Nyagowa Mixed Secondary School	Completion of 2 Classrooms: Roofing, plastering and painting	706,000	Funds not disbursed by the NG-CDF Board
Kwoyo Oyugis Secondary School	Purchase of Laboratory Equipment	500,000	Funds not disbursed by the NG-CDF Board
St. Peter's Kotieno Mixed Secondary School	Purchase of a 51 Seater School Bus	2,000,000	Funds not disbursed by the NG-CDF Board
Mithui Mixed Secondary School	Purchase of Laboratory Equipment	500,000	Funds not disbursed by the NG-CDF Board
Obisa Mixed Secondary School	Purchase of Laboratory Equipment	500,000	Funds not disbursed by the NG-CDF Board



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
St. Anne's Secondary School-Ojwando	Fencing using angle bars & barbed wire 0.4 HA and gate installation	550,000	Funds not disbursed by the NG-CDF Board
Kalando Mixed Secondary School	Construction of 30 students capacity girls dormitory to completion	1,000,000	Funds not disbursed by the NG-CDF Board
Simo SDA Mixed Secondary School	Drilling and Equipping of Water Borehole	3,700,000	Funds not disbursed by the NG-CDF Board
Karabok Mixed Secondary School	Purchase of a 51 Seater School Bus	2,000,000	Funds not disbursed by the NG-CDF Board
Nyafare Mixed Secondary School	Purchase of Laboratory Equipment	500,000	Funds not disbursed by the NG-CDF Board
Rachuonyo KMTC	Purchase of 20 Desktop Computers and the accessories	1,550,000	Funds not disbursed by the NG-CDF Board
<b>Sub-Total</b>		<b>31,856,000</b>	
<b>Amounts due to other grants and other transfers</b>			
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	8,802,129	Funds not disbursed by the NG-CDF Board plus cash book closing balance
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	881,734	Funds not disbursed by the NG-CDF Board plus cash book closing balance
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	9,055,961	Funds not disbursed by the NG-CDF Board plus cash book closing balance
Bursary - Special Schools	Fees payments for needy students in special schools	620,000	Cash book closing balance
Social Security Programmes	NHIF payment for elderly	4,536,000	Funds not disbursed by the NG-CDF Board plus cash book closing balance
Kaniyawa Assistant Chief's Office	Construction of 3 roomed Assistant Chief's Office to completion	700,000	Funds not disbursed by the NG-CDF Board
Kochich Assistant Chief's Office	Construction of 3 roomed Assistant Chief's Office to completion	700,000	Funds not disbursed by the NG-CDF Board
Kawino Assistant Chief's Office	Construction of 3 roomed Assistant	700,000	Funds not disbursed by the NG-CDF Board



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
	Chief's Office to completion		
Kamuma Assistant Chief's Office	Fencing using angle bars & barbed wire 0.3 HA and gate installation	230,000	Funds not disbursed by the NG-CDF Board
Obisa Assistant Chief's Office	Fencing using angle bars & barbed wire 0.3 HA and gate installation	230,000	Funds not disbursed by the NG-CDF Board
Kachiang Assistant Chief's Office	Construction of 3 roomed Assistant Chief's Office to completion	700,000	Funds not disbursed by the NG-CDF Board
Kachien North Assistant Chief's Office	Fencing using angle bars & barbed wire 0.4 HA and gate installation	430,000	Funds not disbursed by the NG-CDF Board
Kachien South Assistant Chief's Office	Construction of 3 roomed Assistant Chief's Office to completion	700,000	Funds not disbursed by the NG-CDF Board
Kawere West Assistant Chief's Office	Construction of 3 roomed Assistant Chief's Office to completion	700,000	Funds not disbursed by the NG-CDF Board
North Kamagak Chief's Office	Fencing using angle bars & barbed wire 0.5 HA and gate installation	350,000	Funds not disbursed by the NG-CDF Board
Miyawa Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Katanga Volley Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Nyimbi Net Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
King Star Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Mithui Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Oyugis United Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Wire Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Sino Net Ball Club	Purchase of sports equipment and uniform	200,000	Funds not disbursed by the NG-CDF Board



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
Aolo Net Ball Club	Purchase of sports equipment and uniform	200,000	Funds not disbursed by the NG-CDF Board
God Nyango Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Nyatwere Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Waradho Foot Ball Club	Purchase of sports equipment and uniform	210,000	Funds not disbursed by the NG-CDF Board
Kosele Primary School	Purchase of 10M <sup>3</sup> water tank, construction of tank base, installation of gutters, down pipes and plumbing works	200,000	Funds not disbursed by the NG-CDF Board
Manganga Primary School	Purchase of 10M <sup>3</sup> water tank, construction of tank base, installation of gutters, down pipes and plumbing works	200,000	Funds not disbursed by the NG-CDF Board
Wirabuor Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Nyagowa Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Kannuga Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Mithui Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Oyugis Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
Kachiang Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Nyatindo Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Agawo Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Nyatwere Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
Waradho Primary School	Purchase of 300 tree seedlings, pitting, planting, watering and nurturing	100,000	Funds not disbursed by the NG-CDF Board
<b>Sub-Total</b>		<b>33,235,824</b>	
<b>Acquisition of assets</b>	Purchase of 2 printers and 2 laptops	315,900	Funds not disbursed by the NG-CDF Board
<b>Sub-Total</b>		<b>315,900</b>	
<b>GRAND TOTAL</b>		<b>74,798,680</b>	



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**ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 2018/19</b>	<b>Additions During the Year (Kshs)</b>	<b>Disposals During the Year (Kshs)</b>	<b>Historical Cost (Kshs) 2019/20</b>
Land	0	0	0	0
Buildings and structures	5,762,239	0	0	5,762,239
Transport equipment	13,057,402	0	0	13,057,402
Office equipment, furniture and fittings	1,209,171	534,100	0	1,743,271
ICT Equipment, Software and Other ICT Assets	1,126,634	0	0	1,126,634
Other Machinery and Equipment	20,880,000	0	0	20,880,000
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>42,035,446</b>	<b>534,100</b>	<b>0</b>	<b>42,569,546</b>

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**ANNEX 5 - PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Balance As at 30<sup>th</sup> June 2019</b>
Aolo Primary School	KCB-Oyugis	1237850894	2,100
Atono Primary School	KCB-Oyugis	1264217811	4,088
Bonge Primary School	KCB-Oyugis	1112881751	4,788.50
Dol Koderia Primary School	KCB-Oyugis	1130619567	128,360
God Agulu Primary School	KCB-Oyugis	1265146497	1,785
Got Kagumbo Primary School	KCB-Oyugis	1130737985	0
Kaditonge Primary School	KCB-Oyugis	1263755097	31,415
Kaluoch Primary School	KCB-Oyugis	1131198972	725
Kanga Omuga Primary School	KCB-Oyugis	1130717097	5,615
Karabok Primary School	KCB-Oyugis	1134956770	1,032,154
Kasimba Primary School	KCB-Oyugis	1130739759	726
Katanga Primary School	KCB-Oyugis	1135336504	1,910
Kisuri Primary School	KCB-Oyugis	1153547376	3,295
Kosele Primary School	KCB-Oyugis	1197754687	13,565
Kotieno Primary School	KCB-Oyugis	1135054126	14,903.50
Kwoyo Primary School	KCB-Oyugis	1136480218	13,306
Magungu Primary School	KCB-Oyugis	1130691411	16,845
Manganga Primary School	KCB-Oyugis	1134941072	6,658
Mawira Primary School	KCB-Oyugis	1156770203	4,792
Migwa Primary School	KCB-Oyugis	1134380518	2,795
Mirondo Primary School	KCB-Oyugis	1145276350	6,147
Mititi Primary School	KCB-Oyugis	1135280339	36,912
Mumbo Primary School	KCB-Oyugis	1112934804	2,315
Mwamba Primary School	KCB-Oyugis	1264726759	7,839
Nyakiya Primary School	KCB-Oyugis	1136574026	15,161
Nyalenda Primary School	KCB-Oyugis	1272833992	1,369
Nyalgosi Primary School	KCB-Oyugis	1135000964	11,937
Nyambare Primary School	KCB-Oyugis	1264034954	19,459
Nyambori Primary School	KCB-Oyugis	1273739752	2,593
Nyandiwa Primary School	KCB-Oyugis	1264863365	545
Nyangiela Primary School	KCB-Oyugis	1167268962	3,934



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PMC	Bank	Account number	Balance As at 30 <sup>th</sup> June 2019
Nyatwere Primary School	KCB-Oyugis	1113318082	26,635
Nyimbi Primary School	KCB-Oyugis	1130565653	27,474
Obisa Primary School	KCB-Oyugis	1129625745	7,301.50
Ochunyno Primary School	KCB-Oyugis	1134973373	3,179
Ojwando Primary School	KCB-Oyugis	1183890249	2,260.50
Ombek Primary School	KCB-Oyugis	1130702766	2,715
Omolo Mado Primary School	KCB-Oyugis	1111275394	2,790.70
Opondo Primary School	KCB-Oyugis	1130812693	755
Otula Primary School	KCB-Oyugis	1121407226	3,779
Ranyienya Primary School	KCB-Oyugis	1264544383	5,480
Rawinji Primary School	KCB-Oyugis	1211492621	214,599.50
Saye Primary School	KCB-Oyugis	1130101754	101,071.50
Sino DOH Primary School	KCB-Oyugis	1120221056	3,298
St. Charles Kauko Primary School	KCB-Oyugis	1136994319	6,304
Waradho Primary School	KCB-Oyugis	1273978943	5,935
Wirabuor Primary School	KCB-Oyugis	1135273170	3,335
Wire Primary School	KCB-Oyugis	1130592162	4,280
Wire Special School	KCB-Oyugis	1264694350	158,575
Agoro Sare Mixed Secondary School	KCB-Oyugis	1145029345	8,706
Aolo Girls Secondary School	KCB-Oyugis	1133905706	122,866.50
Buoye Mixed Secondary School	KCB-Oyugis	1130657655	302,589.50
Eng. Peter Owidi Nyahera Girls Secondary School	KCB-Oyugis	1114160822	205,221
God Agulu Mixed Secondary School	KCB-Oyugis	1197570012	3,708,275
Kachieng Mixed Secondary School	KCB-Oyugis	1114027375	39,934.50
Kalanding Mixed Secondary School	KCB-Oyugis	1136546421	833,372.50
Karabok Mixed Secondary School	KCB-Oyugis	1136802169	20,790
Kosele Mixed Secondary School	KCB-Oyugis	1143650433	8,244
Mithui Mixed Secondary School	KCB-Oyugis	1236689046	35
Mititi Mixed Secondary School	KCB-Oyugis	1172876959	21,510
Nyabola Mixed Secondary School	KCB-Oyugis	1144294754	97,943
Nyafare Mixed Secondary School	KCB-Oyugis	1136848207	10,969
Nyagowa Mixed Secondary School	KCB-Oyugis	1118810449	3,454.50

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Balance As at 30<sup>th</sup> June 2019</b>
Nyalenda Mixed Secondary School	KCB-Oyugis	1120582067	1,703,028.50
Nyambare Mixed Secondary School	KCB-Oyugis	1130736989	144,500
Nyandiwa Mixed Secondary School	KCB-Oyugis	1264016522	1,995
Nyangiela Mixed Secondary School	KCB-Oyugis	1226630316	98,360
Nyatindo Mixed Secondary School	KCB-Oyugis	1131248589	156,951.50
Obisa Mixed Secondary School	KCB-Oyugis	1120432111	4,157.30
Ombek Lutheran Mixed Secondary School	KCB-Oyugis	1130657124	49,109
Saye Mixed Secondary School	KCB-Oyugis	1113779896	2,562
St. Peters Kotieno Mixed Secondary School	KCB-Oyugis	1114215775	18,840
St. Teresa's Nyalgosi Secondary School	KCB-Oyugis	1120305810	17,523.60
Wire Mixed Secondary School	KCB-Oyugis	1156738873	10,040
Yala Kotieno Mixed Secondary School	KCB-Oyugis	1184414416	4,716.50
East Kamagak Chiefs Office	KCB-Oyugis	1137005858	83,400
Kachien North Assistant Chief's Office	KCB-Oyugis	1267339977	32,826
Kachien South Chief's Office	KCB-Oyugis	1225987466	568,270
Kadel Kamidigo Assistant Chief's Office	KCB-Oyugis	1265226350	1,515
Kanyango Assistant Chiefs Office	KCB-Oyugis	1263959962	555
Karabach Assistant Chiefs Office	KCB-Oyugis	1264158459	3,270
Kasimba Assistant Chief's Office	KCB-Oyugis	1266405909	1,200
Kawere East Assistant Chiefs Office	KCB-Oyugis	1263940056	8,365
Kodera North chiefs Office	KCB-Oyugis	1267544406	4,415
Kokal Assistant Chief's Office	KCB-Oyugis	1274615895	700,000
Kokech Resource Centre	KCB-Oyugis	1184137226	1,210
Kotieno Konuonga Assistant Chiefs Office	KCB-Oyugis	1265474540	3,012
Nyalenda Chiefs Office	KCB-Oyugis	1237777224	17,971
Obisa Assistant Chief's Office	KCB-Oyugis	1264855192	40,675
Sino Kagola Assistant Chiefs Office	KCB-Oyugis	1263958419	48,768
Kasipul Community Sports Project	KCB-Oyugis	1164484257	95,470
<b>Total</b>			<b>11,184,421</b>



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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
KSI/HUB/KASIPUL CDF/2018/2019 (10)	Low absorption of funds means that the public failed to receive services for the unutilised funds.	The office requisitioned for funds in time within the financial year under audit 2017/2018, however the NG-CDF Board disbursed funds late, hence over lapping into the preceding financial year 2018/2019	NG-CDF Board	Resolved	
KSI/HUB/KASIPUL CDF/2018/2019 (10)P	Included in the statements of receipts and payments is a figure of Kshs. 4,189,828 as other payments being payments for Information and Communication Authority (ICT) HUB. Kasipul NG-CDF entered into contract with Digital World and Ministry of Information and Communication, for installation and commissioning of ICT equipment at four (4) resource centers.	Three sites (Oyugis Town Chiefs Office, East Kamagak Chiefs Office and Kachien South Chiefs Office) have the VSAT, Router, Wi-Fi hardware and digital access kits installed.  For Koderia South Chiefs Office, the digital access kits have already been installed, what is pending is the VSAT, Router and Wi-Fi hardware are at the NG-CDF office awaiting installation by Telkom Kenya Limited, who have been notified by the office to implement the same through a letter ref no. <b>KAS NG-CDF/Vol. III (057)</b>	Telkom Kenya Limited	Upgrade in Progress	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Project verification at Koderia South revealed that the equipment was delivered but not installed and commissioned.	<p>It is imperative to note that the Wi-Fi network is in use by the locals through their private mobile phones, however the centre managers have not been posted to the hubs by the ICT Authority under the Ajira Digital Platform who are supposed to aid in putting the hubs into use by training the targeted population and maintain the hubs.</p> <p>Another concern regards internet network connectivity by Telkom Kenya Limited which is extremely poor and as such it should be upgraded to enable the project achieve its intended objective</p>			