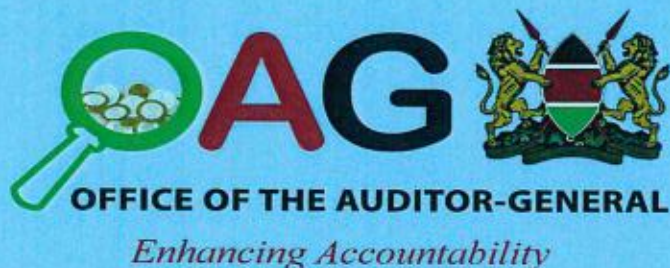


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2023

DAY:
THURSDAY

TABLED BY: **OF** Leader of Majority
Party (Lom)
CLERK AT THE TABLE: Joyce Lemerele

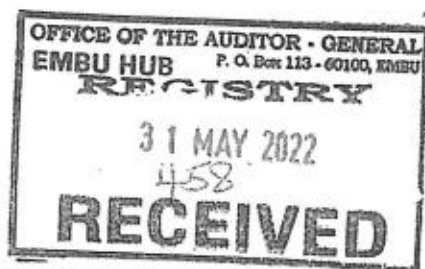
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

Revised Template 30th June 2021



BUURI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

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Buuri Constituency

National Government Constituencies Development Fund (NGCDF) Reports and Financial Statements for The Year Ended June 30, 2021

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|-----------------------|---------------|
| 1. | A.I.E holder | Lucy Ndong'o |
| 2. | Sub-County Accountant | James Maina |
| 3. | Chairman NGCDFC | Charles Kiara |
| 4. | Member NGCDFC | Mary Gaceri |

(d) Fiduciary Oversight Arrangements

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

P.O. Box 130
DCC's Building
Meru Nanyuki Highway
Timau, Meru

***Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

(f) Buuri Constituency NGCDF Contacts

Telephone: (254) 722861117
E-mail: cdfbuuri@ngcdf.go.ke
Website: www.buuricdf.go.ke

(g) Buuri Constituency NGCDF Bankers

Equity Bank
Meru Branch
A/C No. 0140261996107
P. O Box 60000
Meru, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC CHAIRMAN'S REPORT



Buuri constituency is a vast constituency and for the last few years we have had low performance in education. The main challenges being classrooms, toilets, desks, water and revision books in most of the primary and secondary schools.

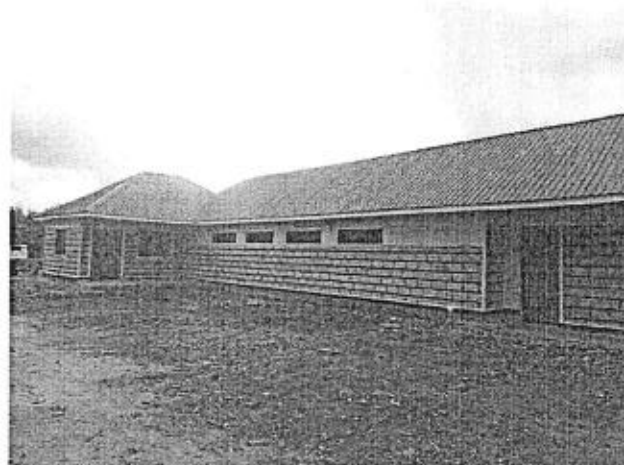
During this financial year, we managed to construct and complete sixty one classrooms and also complete three administration blocks and three laboratories in various primary and secondary schools. Revision books were also distributed to candidates in all secondary schools in the constituency. We also completed four chiefs' offices and three police posts are half way complete. Here are samples of projects done during the financial year 2020/2021.

Fig 1



**Sirimon Day Secondary School- Renovation
of Five Classrooms**

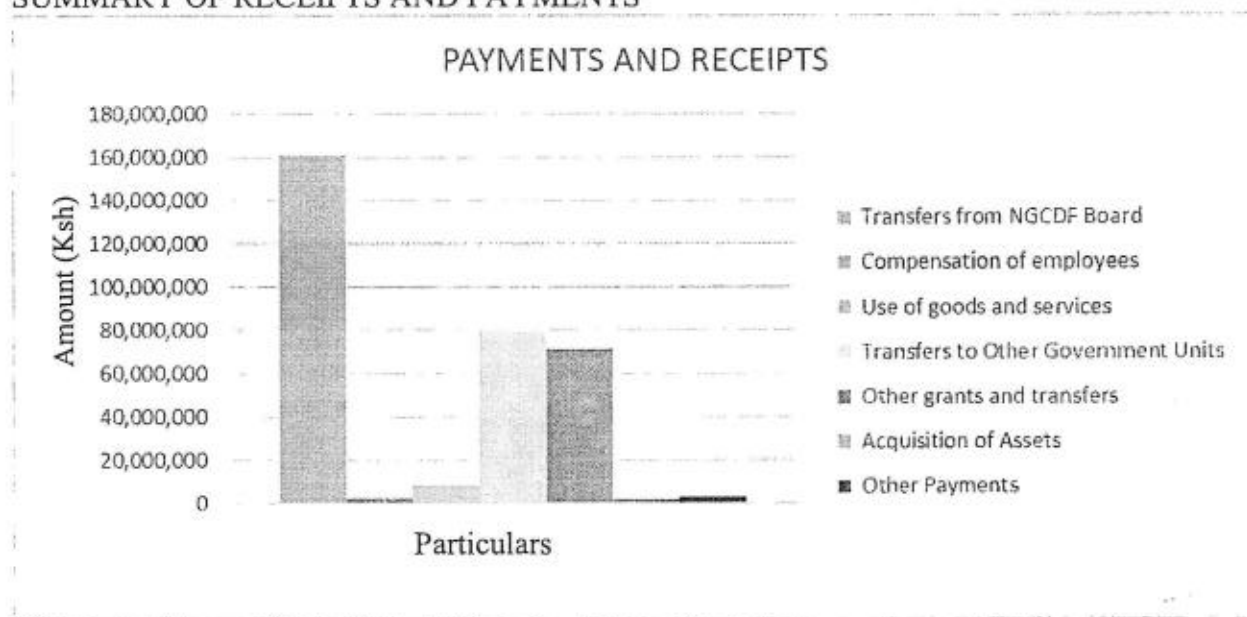
Fig 2



Timau Police Station

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Fig. 1.1
SUMMARY OF RECEIPTS AND PAYMENTS



Implementation challenges

There were heavy rains during the FY 2020/2021 which delayed the implementation of some of the projects. Delays were also experienced during disbursement of bursaries owing to Covid issues.

Despite the fact that the financial year 2020/2021 has had a fair share of challenges, the constituency also managed to absorb a fair share of what was disbursed.

Signature

CHAIRMAN NGCDF COMMITTEE

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.

Buuri is 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.

The key development objectives of NGCDF-Buuri Constituency's 2018-2022 plan are to:
In underscoring the above, the key development objectives of NGCDF-Buuri Constituency's 2018-2022 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.

Strategic Area Two: Water and Environment

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

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

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.

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:

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

| 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 510 Number of laboratories increased from 17 to 23 Number of dormitories increased from 18 to 21 Number of administration blocks increased from 15 to 20 |
| Water and Environment | Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives | Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation | Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees | Number of boreholes increased from 6 to 10 Number of sanitation facilities increased from 20 to 42 |
| Constituency Program | Objective | Outcome | Indicator | Performance |
| | | facilities Provide tree seedlings to schools to improve the forest cover | planted | Number of water tanks in schools from 50 to 150 |
| 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 chiefs' offices increased from 12 to 18 Number of assistant chiefs' offices increased from 8 to 11 Number of police lines increased from 2 to 5 |

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

| | | | | |
|--------|---|--|--|--|
| Sports | Empower and develop youth and special groups. | 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 30 to 50 |
|--------|---|--|--|--|

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of BUURI NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** BUURI NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

2. Environmental performance

- The Ngcdf committee carries out environmental conservation activities of planting trees in schools in every quarter of the financial year.
- Distribution of water tanks to schools done once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF eg Kiirua and Ruiri police posts constructed during the financial year.
- NG-CDF Buuri sponsored sporting activities/ tournament hence bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. Buuri constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Buuri constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

BUURI NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

BUURI NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

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.

BUURI NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 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-BUURI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. 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-BUURI 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- BUURI Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF BUURI Constituency confirms that the *constituency* 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 *constituency'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- BUURI Constituency financial statements were approved and signed by the Accounting Officer on 1st September 2021.


Chairman NGCDF Committee
Name: Charles Kiara


Fund Account Manager
Name: Lucy Ndong'o

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BUURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines, and manuals and whether public resources are applied in a prudent, efficient, economic, transparent, and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient, and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development - Fund Buuri Constituency set out on pages 15 to 58, which

Report of the Auditor-General on National Government Constituencies Development Fund - Buuri Constituency for the year ended 30 June, 2021

comprise of the statement of assets and liabilities as at 30 June 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation 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 - Buuri Constituency as at 30 June, 2021, 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 the Public Finance Management Act, 2012 and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Unsupported Transfers to Primary Schools

The statement of receipts and payments reflects Kshs.78,900,000 in respect of transfers to other Government units. As disclosed in Note 6 to the financial statements, the amount includes Kshs.59,100,000 transferred to primary schools. However, transfers amounting to Kshs.29,100,000 was not supported by adequate documents such as Project Management Committee (PMC) bank statements, tender and quotation minutes, opening, evaluation and awarding committee minutes, letters of offer and acceptance, contract agreements, site progress reports, completion certificates of works done and handing over reports.

In the circumstances, the accuracy and completeness of the transfers to other Government Units could not be confirmed.

2.0 Unsupported Construction of a Parking Bay and Pit Latrines

The statement of receipts and payments and Note 8 to the financial statements reflects an amount of Kshs.2,000,000 in respect of acquisition of assets which relates to construction of a parking bay and four external pit latrines at the Fund's offices during the year ended 30 June, 2021. However, review of the project files provided for audit revealed lack of supporting documents including Bills of Quantities, drawings, quotations, tender opening documents, evaluation, and awarding committee minutes, letters of offer and acceptance, inspection and acceptance committee minutes, and completion certificates from the Department of Public Works. Further, the PMC minutes for the project and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of the acquisition of assets could not be confirmed.

3.0 Stale Cheques

The statement of assets and liabilities reflects Kshs.9,736,556 relating to cash and cash equivalents. However, review of the bank reconciliation statement provided for audit revealed an amount of Kshs.2,641,389 in respect to unpresented cheques which includes stale cheques amounting to Kshs.793,189 that had not been replaced or reversed in the cashbook.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.9,736,556 could not be confirmed.

4.0 Inaccurate Disclosure Note to the Financial Statements

The statement of receipts and payments reflects nil balance for the comparatives year 2019/2020 in respect of other payments which is consistent with the financial statements for the year ended 30 June, 2020. However, disclosure Note 9 to the financial statements shows a comparative balance of Kshs.3,500,000.

In the circumstances, the accuracy of the Kshs.3,500,000 for comparative balance of other payments 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 - Buuri Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.222,523,181 and Kshs.176,834,302 respectively resulting to an under-funding of Kshs.45,688,879 or 21% of the budget. Similarly, the Fund expended Kshs.167,097,746 against an approved budget of Kshs.222,523,181 resulting to an under-expenditure of Kshs.55,425,435 or 25% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Unaccounted for Bursary to Tertiary Institutions

The statement of receipts and payments and Note 7 to the financial statements for the year under review reflects Kshs.71,454,697 in respect of other grants and transfers which includes Kshs.12,580,670 in respect of bursary disbursements to tertiary institutions. However, out of the Kshs.12,580,670 bursaries disbursed to tertiary institutions during the year, only Kshs.4,603,050 (37%) were acknowledged by the beneficiary institutions leaving a balance of Kshs.7,977,620 (63%) unacknowledged.

In the circumstance, it was not possible to confirm whether the bursaries reached the intended beneficiaries.

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or 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 or to sustain its services.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 September, 2022

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VII. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2020 - 2021 | 2019 - 2020 |
|-------------------------------------|------|--------------------|--------------------|
| | | | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 160,767,724 | 124,040,876 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| | | | |
| TOTAL RECEIPTS | | 160,767,724 | 124,040,876 |
| | | | |
| PAYMENTS | | | |
| | | | |
| Compensation of employees | 4 | 2,730,336 | 2,325,601 |
| Use of goods and services | 5 | 8,998,582 | 8,853,855 |
| Transfers to Other Government Units | 6 | 78,900,000 | 70,800,000 |
| Other grants and transfers | 7 | 71,454,697 | 33,957,007 |
| Acquisition of Assets | 8 | 2,000,000 | 2,545,849 |
| Other Payments | 9 | 3,014,131 | - |
| | | | |
| TOTAL PAYMENTS | | 167,097,746 | 118,482,312 |
| | | | |
| SURPLUS/DEFICIT | | (6,330,022) | 5,558,564 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 1st September 2021 and signed by:


 Fund Account Manager

Name: Lucy Ndong'o


 National Sub-County
 Accountant

Name: James Maina
 ICPAK M/No: 20534


 Chairman NG-CDF Committee

Name: Charles Kiara

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

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

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2020 - 2021 | 2019 - 2020 |
|--|------|------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 9,736,556 | 16,066,578 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 9,736,556 | 16,066,578 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 9,736,556 | 16,066,578 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | - | - |
| NET FINANCIAL ASSETS | | 9,736,556 | 16,066,578 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 16,066,578 | 10,508,014 |
| Prior year adjustments | 14 | - | - |
| Surplus/Deficit for the year | | (6,330,022) | 5,558,564 |
| NET FINANCIAL POSITION | | 9,736,556 | 16,066,578 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 1st September 2021 and signed by:

| | | |
|---|---|---|
|  |  |  |
| _____ Fund Account Manager | _____ National Sub-County Accountant | _____ Chairman NG-CDF Committee |
| Name: Lucy Ndong'o | Name: James Maina | Name: Charles Kiara |
| | ICPAK M/No: 20534 | |

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. STATEMENT OF CASHFLOW

| | | 2020 - 2021 | 2019 - 2020 |
|--|-----------|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 160,767,724 | 124,040,876 |
| Other Receipts | 3 | - | - |
| | | 160,767,724 | 124,040,876 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 2,730,336 | 2,325,601 |
| Use of goods and services | 5 | 8,998,582 | 8,853,855 |
| Transfers to Other Government Units | 6 | 78,900,000 | 70,800,000 |
| Other grants and transfers | 7 | 71,454,697 | 33,957,007 |
| Other Payments | 9 | 3,014,131 | |
| | | 165,097,746 | 115,936,463 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 15 | - | - |
| Increase/(Decrease) in Accounts Payable | 16 | - | - |
| Prior year Adjustments | 14 | - | - |
| Net Adjustments | | - | - |
| Net cash flow from operating activities | | (4,330,022) | 8,104,413 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | (2,000,000) | (2,545,849) |
| Net cash flows from Investing Activities | | (2,000,000) | (2,545,849) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (6,330,022) | 5,558,564 |
| Cash and cash equivalent at BEGINNING of the year | 10 | 16,066,578 | 10,508,014 |
| Cash and cash equivalent at END of the year | | 9,736,556 | 16,066,578 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUURI Constituency financial statements were approved on 1st September 2021 and signed by:


 Fund Account Manager

Name: Lucy Ndong'o


 National Sub-County
 Accountant

Name: James Maina
 ICPAK M/No: 20534


 Chairman NG-CDF Committee


Name: Charles Kiara

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

| Receipt/Expense Item | Original Budget | Adjustments | | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|--------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | a | Opening Balance (C/Bk) and AIA | b Previous years Outstanding Disbursements | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | | |
| Transfers from NG-CDF Board | 137,088,879 | 16,066,578 | 69,367,724 | 222,523,181 | 176,834,302 | 45,688,879 | 79.5% |
| Proceeds from Sale of Assets | - | - | - | - | - | - | 0.0% |
| Other Receipts | - | - | - | - | - | - | 0.0% |
| TOTAL RECEIPTS | 137,088,879 | 16,066,578 | 69,367,724 | 222,523,181 | 176,834,302 | 45,688,879 | 79.5% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 3,860,000 | 1,155,646 | 295,563 | 5,311,209 | 2,730,336 | 2,580,873 | 51.4% |
| Use of goods and services | 7,830,701 | - | 3,898,481 | 11,729,182 | 8,998,582 | 2,730,600 | 76.7% |
| Transfers to Other Government Units | 83,850,000 | 6,550,000 | 20,550,000 | 110,950,000 | 78,900,000 | 32,050,000 | 71.1% |
| Other grants and transfers | 38,548,178 | 1,663,405 | 39,252,030 | 79,463,613 | 71,454,697 | 8,008,916 | 89.9% |
| Acquisition of Assets | 3,000,000 | 2,020,500 | 371,650 | 5,392,150 | 2,000,000 | 3,392,150 | 37.1% |
| Other Payments | - | 4,677,027 | 5,000,000 | 9,677,027 | 3,014,131 | 6,662,896 | 31.1% |
| TOTAL | 137,088,879 | 16,066,578 | 69,367,724 | 222,523,181 | 167,097,746 | 55,425,435 | 75.1% |


Fund account manager
Lucy Ndong'o


Sub County Accountant
Name: James Maina
ICPAK Member Number: 20534

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)


Reports and Financial Statements for The Year Ended June 30, 2021

EXPLANATION ON ALL ITEMS BELOW 90% UTILIZATION


- On transfer from Ngcdf board 79.5%, there was late disbursement of funds.
- On compensation of employees 51.3%, this was due to gratuity retained that has not yet matured.
- On use of goods and services, 85.5%, there were years adjustments from the original budget making the total budget to be high against the expenses.
- On transfer to other government units 69.4%, there was a delay of PMC funds from the Board.
- On other payments, 31.3%, the Ngcdf office was still under construction hence the procurement process furnitures is ongoing.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilisation difference totals | 55,425,435 |
| Less undisbursed funds receivable from the Board as at 30th June 2021 | 45,688,879 |
| | 9,736,556 |
| Add Accounts payable | - |
| Less Accounts Receivable | - |
| Add/Less Prior Year Adjustments | - |
| Cash and Cash Equivalents at the end of the FY 202021 | 9,736,556 |

The NGCDF-BUURI Constituency financial statements were approved on 1st September 2021 and signed by:


Fund Account Manager

Name: Lucy Ndong'o


National Sub-County
Accountant

Name: James Maina
ICPAK M/No: 20534


Chairman NG-CDF Committee

Name: Charles Kiara

*Buuri Constituency
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(c = c-d) | % of Utilisation(f=d /c %) |
|---|--------------------|-----------------------------------|--|---------------------------|-------------------------------------|---|----------------------------------|
| | | Opening Balance (C/Bk) and ALA | Previous years Outstanding Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | |
| 1.1 Compensation of employees | 3,860,000 | 1,155,646 | 295,563 | 5,311,209 | 2,730,336 | 2,580,873 | 51 |
| 1.2 Committee allowances | 2,200,000 | | 494,000 | 2,694,000 | 1,799,555 | 894,445 | 67 |
| 1.3 Use of goods and services | 1,733,800 | | 434,350 | 2,168,150 | 2,165,577 | 2,573 | 100 |
| Total | 7,793,800 | 1,155,646 | 1,223,913 | 10,173,359 | 6,695,468 | 3,477,891 | 66 |
| 2.0 Monitoring and evaluation | | | | | | | |
| 2.1 Capacity building | 1,500,000 | | 1,401,800 | 2,901,800 | 2,002,000 | 899,800 | 69 |
| 2.2 Committee allowances | 1,200,000 | | 800,000 | 2,000,000 | 1,686,000 | 314,000 | 84 |
| 2.3 Use of goods and services | 1,196,900 | | 768,331 | 1,965,231 | 1,845,450 | 119,781 | 94 |

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | | |
|---------------------------------|--|------------|-----------|------------|------------|------------|------------|-----|
| Total | | 3,896,900 | - | 2,970,131 | 6,867,031 | 5,533,450 | 1,333,581 | 81 |
| 3.0 Emergency | | | | | | | | |
| 3.1 Primary Schools | | 5,910,000 | - | - | 5,910,000 | 5,910,000 | - | 100 |
| 3.2 Secondary schools | | - | - | - | - | - | - | - |
| 3.3 Tertiary institutions | | - | - | - | - | - | - | - |
| 3.4 Security projects | | 1,150,000 | - | - | 1,150,000 | 1,150,000 | - | 100 |
| 3.5 Unutilised | | 132,207 | - | - | 132,207 | | 132,207 | - |
| Total | | 7,192,207 | - | - | 7,192,207 | 7,060,000 | 132,207 | 98 |
| 4.0 Bursary and Social Security | | | | | | | | |
| 4.1 Secondary Schools | | 11,180,771 | 1,063,405 | 20,447,450 | 32,691,626 | 30,652,000 | 2,039,626 | 94 |
| 4.2 Tertiary Institutions | | 14,779,334 | | 8,127,553 | 22,906,887 | 12,580,670 | 10,326,217 | 55 |
| 4.4 Special Schools | | 200,000 | | 300,000 | 500,000 | 95,000 | 405,000 | 19 |
| Total | | 26,160,105 | 1,063,405 | 28,875,003 | 56,098,513 | 43,327,670 | 12,770,843 | 77 |
| 5.0 Sports | | | | | | | | |
| 5.1 Buuri Sports Programme | | 2,597,933 | | | 2,597,933 | 2,150,000 | 447,933 | 83 |
| Total | | 2,597,933 | - | - | 2,597,933 | 2,150,000 | 447,933 | 83 |
| 6.0 Environment | | | | | | | | |
| 6.1 Buuri Environment Programme | | 2,597,933 | - | - | 2,597,933 | 1,340,000 | 1,257,933 | 52 |
| Total | | 2,597,933 | - | - | 2,597,933 | 1,340,000 | 1,257,933 | 52 |

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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| 7.0 Primary Schools Projects | | | | | | | | |
|------------------------------|--------------|---|---|-----------|-----------|-----------|-----------|-----|
| Mburugiti Primary School | 1,500,000.00 | - | - | - | 1,500,000 | - | - | - |
| Murinya Primary School | 900,000.00 | - | - | 700,000 | 1,600,000 | 1,600,000 | 1,500,000 | 100 |
| Ruibi Primary School | 1,600,000.00 | - | - | - | 1,600,000 | 1,600,000 | 1,600,000 | 100 |
| CCM Kimbo Primary School | 700,000.00 | - | - | 200,000 | 900,000 | 900,000 | 900,000 | 100 |
| CCM Kimbo Primary School | 300,000.00 | - | - | - | 300,000 | 300,000 | 300,000 | 100 |
| Kibirichia Primary School | 900,000.00 | - | - | 500,000 | 1,400,000 | 1,400,000 | 1,400,000 | 100 |
| Kibirichia Primary School | | - | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 100 |
| Gakando Primary School | 1,600,000.00 | - | - | 300,000 | 1,900,000 | 300,000 | 1,600,000 | 16 |
| Mucheene Primary School | 1,800,000.00 | - | - | - | 1,800,000 | 1,800,000 | 1,800,000 | 100 |
| CCM Ntumburi Primary School | 1,050,000.00 | - | - | - | 1,050,000 | 1,050,000 | 1,050,000 | 100 |
| DEB Kiambogo Primary School | 1,200,000.00 | - | - | - | 1,200,000 | 1,000,000 | 200,000 | 83 |
| DEB Muteithia Primary School | 1,050,000.00 | - | - | - | 1,050,000 | 1,050,000 | - | 100 |
| CCM Kirinara Primary School | 1,050,000.00 | - | - | - | 1,050,000 | 1,050,000 | - | 100 |
| DEB Kiranga Primary School | 1,500,000.00 | - | - | 300,000 | 1,800,000 | 1,800,000 | - | 100 |
| DEB Ontulili Primary School | 1,500,000.00 | - | - | - | 1,500,000 | 750,000 | 750,000 | 50 |

*Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | |
|------------------------------|--------------|---|-----------|-----------|-----------|---------|-----|
| DEB Ontulili Primary School | 600,000.00 | - | - | 600,000 | 600,000 | - | 100 |
| CCM Ontulili Primary School | 1,500,000.00 | - | - | 1,500,000 | 1,500,000 | - | 100 |
| CCM Ontulili Primary School | 400,000.00 | - | - | 400,000 | 400,000 | - | 100 |
| DEB Ndenuu Primary School | 700,000.00 | - | - | 700,000 | 500,000 | 200,000 | 71 |
| DEB Nkandone Primary School | 1,800,000.00 | - | - | 1,800,000 | 1,800,000 | - | 100 |
| DEB Nkandone Primary School | 800,000.00 | - | - | 800,000 | 800,000 | - | 100 |
| DEB Nkiria Primary School | 1,800,000.00 | - | - | 1,800,000 | 1,800,000 | - | 100 |
| DEB Kangaita Primary School | 900,000.00 | - | - | 900,000 | 700,000 | 200,000 | 78 |
| CCM Mbuju Primary School | 1,800,000.00 | - | 1,800,000 | 3,600,000 | 3,600,000 | - | 100 |
| CCM Ntirimiti Primary School | 700,000.00 | - | 500,000 | 1,200,000 | 500,000 | 700,000 | 42 |
| DEB Ngusishi Primary School | 500,000.00 | - | 600,000 | 1,100,000 | 1,100,000 | - | 100 |
| DEB Ngusishi Primary School | 450,000.00 | - | - | 450,000 | - | 450,000 | - |
| Kanyunga Primary School | 700,000.00 | - | 1,000,000 | 1,700,000 | 1,000,000 | 700,000 | 59 |
| Mugumone Primary School | 300,000.00 | - | - | 300,000 | 300,000 | - | 100 |
| AIFCA Subuiga Primary School | 600,000.00 | - | - | 600,000 | 600,000 | - | 100 |
| Karimba Primary School | 150,000.00 | - | - | 150,000 | 150,000 | - | 100 |

Buuri Constituency
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| | | | | | | | |
|--------------------------------|--------------|---|---------|-----------|-----------|-----------|-----|
| Dunia Primary School | 3,600,000.00 | - | - | 3,600,000 | - | 3,600,000 | - |
| Njotene Primary School | 900,000.00 | - | 800,000 | 1,700,000 | 1,700,000 | - | 100 |
| Loire Primary School | 1,050,000.00 | - | - | 1,050,000 | 1,050,000 | - | 100 |
| Rwarera Primary School | 1,050,000.00 | - | 500,000 | 1,550,000 | 1,550,000 | - | 100 |
| Tutua Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Kairune Primary School | 900,000.00 | - | - | 900,000 | 900,000 | - | 100 |
| Njuruta Primary School | 1,200,000.00 | - | - | 1,200,000 | 1,200,000 | - | 100 |
| DEB Nchoroiboro Primary School | 1,050,000.00 | - | - | 1,050,000 | 1,050,000 | - | 100 |
| Tutua Primary School | 250,000.00 | - | - | 250,000 | 250,000 | - | 100 |
| Mugae Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Loire Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Matuuu Primary School | 600,000.00 | - | - | 600,000 | 600,000 | - | 100 |
| AIPCA Mujujune Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Murugumia Primary School | 1,200,000.00 | - | - | 1,200,000 | 1,200,000 | - | 100 |
| Runkuru Primary School | 900,000.00 | - | - | 900,000 | 900,000 | - | 100 |
| Ndunyu Barikui Primary School | 1,050,000.00 | - | 750,000 | 1,800,000 | 750,000 | 1,050,000 | 42 |

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | |
|----------------------------------|--------------|---------|---------|-----------|-----------|---|-----|
| Kauru Nkuriga Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Gathuine Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Nkando Primary School | 700,000.00 | - | - | 700,000 | 700,000 | - | 100 |
| Muuti O Nihunguri Primary School | 700,000.00 | 500,000 | - | 1,200,000 | 1,200,000 | - | 100 |
| Michaka Primary School | 400,000.00 | - | - | 400,000 | 400,000 | - | 100 |
| Kiirua Primary School | 1,200,000.00 | - | - | 1,200,000 | 1,200,000 | - | 100 |
| Marinya A Ruibi Primary School | 900,000.00 | - | 450,000 | 1,350,000 | 1,350,000 | - | 100 |
| Marinya A Ruibi Primary School | 500,000.00 | - | - | 500,000 | 500,000 | - | 100 |
| Ribui Primary School | 1,800,000.00 | - | - | 1,800,000 | 1,800,000 | - | 100 |
| AIPCA Murangine Primary School | - | - | 500,000 | 500,000 | 500,000 | - | 100 |
| Kanthungu Primary School | - | 600,000 | - | 600,000 | 600,000 | - | 100 |
| Munanda Primary School | - | 500,000 | - | 500,000 | 500,000 | - | 100 |
| Ntugi DEB Primary School | - | 500,000 | - | 500,000 | 500,000 | - | 100 |
| Mitoone Primary School | - | - | 400,000 | 400,000 | 400,000 | - | 100 |
| DEB Madaraka Primary School | - | 600,000 | 600,000 | 1,200,000 | 1,200,000 | - | 100 |
| CCM Ndurumuru Primary School | - | - | 500,000 | 500,000 | 500,000 | - | 100 |

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---------------------------------------|-------------------|------------------|-------------------|-------------------|------------------|-----------|
| Kianda Primary School | - | - | 100,000.00 | 100,000 | - | 100 |
| FCEA Timau Primary | - | - | 1,300,000.00 | 1,300,000 | - | 100 |
| Kiithihina primary school | - | 600,000 | - | 600,000 | - | 100 |
| DEB Kiambogo Primary School | - | 600,000 | - | 600,000 | - | 100 |
| DEB Ndemu Primary School | 500,000.00 | 600,000 | - | 1,100,000 | 500,000 | 55 |
| CCM Ontulili Primary School | - | 650,000 | - | 650,000 | - | 100 |
| DEB Madaraka Primary School | - | 600,000 | - | 600,000 | - | 100 |
| | | | | | | |
| Total | 54,500,000 | 5,750,000 | 12,800,000 | 73,550,000 | 9,950,000 | 86 |
| 8.0 Secondary Schools Projects | | | | | | |
| Ruibi Mixed Day Secondary School | 600,000.00 | - | 1,150,000 | 1,750,000 | - | 100 |
| Ruibi Mixed Day Secondary School | 1,500,000.00 | - | - | 1,500,000 | 1,000,000 | 67 |
| Ntumburi Mixed Day Secondary School | 1,500,000.00 | - | - | 1,500,000 | - | 100 |
| Ontulili Mixed Secondary School | 1,900,000.00 | - | - | 1,900,000 | 900,000 | 53 |
| Sirimon Day Secondary School | 600,000.00 | - | - | 600,000 | - | 100 |
| Sirimon Day Secondary School | 1,200,000.00 | - | - | 1,200,000 | - | 100 |

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| | | | | | | | |
|--|--------------|------------|---------|-----------|-----------|---------|-----|
| Kangaita Day Secondary School | 1,500,000.00 | - | - | 1,500,000 | 1,500,000 | - | 100 |
| Kangaita Day Secondary School | 500,000.00 | - | - | 500,000 | 500,000 | - | 100 |
| Angaine Secondary School | 200,000.00 | - | 800,000 | 1,000,000 | 1,000,000 | - | 100 |
| Ntirimiti Day Secondary School | 1,000,000.00 | - | - | 1,000,000 | 500,000 | 500,000 | 50 |
| Ntirimiti Day Secondary School | 250,000.00 | - | - | 250,000 | 250,000 | - | 100 |
| Ngusishi Day Secondary School | 1,200,000.00 | - | 800,000 | 2,000,000 | 2,000,000 | - | 100 |
| Maritati Secondary School | 500,000.00 | - | - | 500,000 | 500,000 | - | 100 |
| Gundua Secondary School | 1,000,000.00 | - | - | 1,000,000 | 1,000,000 | - | 100 |
| Nchoroiboro Secondary School | 1,000,000.00 | - | - | 1,000,000 | 1,000,000 | - | 100 |
| Mugae Day Secondary School | 300,000.00 | - | - | 300,000 | 300,000 | - | 100 |
| Buuri West Sub County Education Office | 500,000.00 | - | - | 500,000 | 500,000 | - | 100 |
| Kisima Secondary School | - | 800,000.00 | 800,000 | 1,600,000 | 800,000 | 800,000 | 50 |
| ST Thomas Aquinas Kithuene day Secondary | - | - | 800,000 | 800,000 | 800,000 | - | 100 |
| Ntugi Secondary School | - | - | 500,000 | 500,000 | 500,000 | - | 100 |
| Mucheene Secondary School | - | - | 800,000 | 800,000 | 800,000 | - | 100 |

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| | | | | | | | |
|---|-------------------|----------------|------------------|-------------------|-------------------|------------------|-----------|
| Marinya A Ruibi Secondary School | - | - | 300,000 | 300,000 | | 300,000 | - |
| Gakando Girls Secondary | - | - | 600,000 | 600,000 | 600,000 | - | 100 |
| Sirimon Day Secondary School | - | - | 1,200,000 | 1,200,000 | 1,200,000 | - | 100 |
| | | | | | | | |
| Total | 15,250,000 | 800,000 | 7,750,000 | 23,800,000 | 20,800,000 | 2,500,000 | 87 |
| 10.0 Security Projects | | | | | | | |
| Mboroga Chiefs Office | 1,500,000.00 | - | - | 1,500,000 | - | 1,500,000 | - |
| Ontulili Assistant county commissioner Office | 2,000,000.00 | - | - | 2,000,000 | - | 2,000,000 | - |
| Nkando Chiefs Office | 1,500,000.00 | - | - | 1,500,000 | - | 1,500,000 | - |
| Kiluhithina Chiefs Office | 1,500,000.00 | - | - | 1,500,000 | - | 1,500,000 | - |
| Ontulili Police Post | 1,500,000.00 | - | - | 1,500,000 | - | 1,500,000 | - |
| Nirimiti Chiefs Office | 1,500,000.00 | - | - | 1,500,000 | - | 1,500,000 | - |
| Ruiri Police Station | 3,000,000.00 | - | - | 3,000,000 | 1,000,000 | 2,000,000 | 33 |
| Rwarera Chiefs Office | 400,000.00 | - | - | 400,000 | 400,000 | - | 100 |
| Kirua Police Station | 250,000.00 | - | - | 250,000 | 250,000 | - | 100 |
| Kirua Police Station | - | - | 3,000,000 | 3,000,000 | 3,000,000 | - | 100 |
| Maitai Chiefs Office | 600,000.00 | - | 600,000 | 1,200,000 | 1,200,000 | - | 100 |
| Deputy County Commissioner Borehole | 350,000.00 | - | - | 350,000 | 350,000 | - | 100 |

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| | | | | | | | |
|---------------------------------|-------------|------------|------------|-------------|-------------|------------|-----|
| Mutunyi Police Post | - | 600,000 | | 600,000 | 600,000 | - | 100 |
| Ngarendare Chiefs Camp | - | - | 300,000 | 300,000 | 300,000 | - | 100 |
| Kisima Chiefs Camp | - | - | 200,000 | 200,000 | 200,000 | - | 100 |
| Timau Police Lines | - | - | 4,000,000 | 4,000,000 | 4,000,000 | - | 100 |
| Nirimiti Chiefs Office | - | - | 277,027 | 277,027 | 277,027 | - | 100 |
| Ruiri Police Station | - | - | 2,000,000 | 2,000,000 | | 2,000,000 | - |
| Total | 14,100,000 | 600,000 | 10,377,027 | 25,077,027 | 11,577,027 | 13,500,000 | 46 |
| 11.0 Acquisition of assets | | | | - | | | - |
| 11.1 Construction of CDF office | 3,000,000 | - | - | 3,000,000 | 2,000,000 | 1,000,000 | 67 |
| Furniture | - | 2,020,500 | 371,650 | 2,392,150 | - | 2,392,150 | - |
| 12.0 Other payments | - | - | - | - | - | - | - |
| ICT Hubs | - | 4,677,027 | - | 4,677,027 | - | 4,677,027 | - |
| Revision books | | | 5,000,000 | 5,000,000 | 3,014,131 | 1,985,869 | 60 |
| Total | 137,088,879 | 16,066,578 | 69,367,724 | 223,023,182 | 167,097,746 | 55,425,435 | 75 |

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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 (gratuity 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-BUURI 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.

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

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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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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 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 (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition

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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.

Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. 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 are 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 financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 xx June 20xx for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

Material prior period errors are 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

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2020 - 2021 | 2019 - 2020 |
|---------------------------------|------------------|--------------------|--------------------|
| | | Kshs | Kshs |
| | AIE NO. B 041032 | | 55,040,876 |
| Normal Allocation | AIE NO. B 047143 | | 1,000,000 |
| | AIE NO. B 047383 | | 4,000,000 |
| | AIE NO. B 041449 | | 20,000,000 |
| | AIE NO. B 047868 | | 6,000,000 |
| | AIE NO. B 049245 | | 15,000,000 |
| | AIE NO. B 104256 | | 15,000,000 |
| | AIE NO. B 096543 | | 8,000,000 |
| | AIE NO. B 104711 | 20,000,000 | |
| | AIE NO. B 104537 | 14,367,724 | |
| | AIE NO. B 104799 | 35,000,000 | |
| | AIE NO. B 128054 | 6,900,000 | |
| | AIE NO. B 124908 | 8,500,000 | |
| | AIE NO. B 124501 | 9,000,000 | |
| | AIE NO. B 119763 | 12,000,000 | |
| | AIE NO. B 128364 | 6,000,000 | |
| | AIE NO. B 132109 | 6,000,000 | |
| | AIE NO. B 138777 | 12,000,000 | |
| | AIE NO. B 126072 | 7,000,000 | |
| | AIE NO. B 126362 | 11,000,000 | |
| | AIE NO. B 140508 | 13,000,000 | |
| Conditional Grants | AIE NO... | | |
| Receipt from other Constituency | | | |
| TOTAL | | 160,767,724 | 124,040,876 |

2. PROCEEDS FROM SALE OF ASSETS

| Description | | 2020 - 2021 | 2019 - 2020 |
|--|--|-------------|-------------|
| | | Kshs | Kshs |
| Receipts from the Sale of Buildings | | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | | - | - |
| Receipts from the Sale Plant Machinery and Equipment | | - | - |
| Receipts from the Sale of Office and General Equipment | | - | - |
| TOTAL | | - | - |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| Description | | 2020 - 2021 | 2019 - 2020 |
|---|--|-------------|-------------|
| | | Kshs | Kshs |
| Interest Received | | - | - |
| Rents | | - | - |
| Receipts Sale of Tender Documents | | - | - |
| Hire of plant/equipment/facilities | | - | - |
| Unutilized funds from PMCs | | | - |
| Other Receipts Not Classified Elsewhere (specify) | | - | - |
| TOTAL | | - | - |

4. COMPENSATION OF EMPLOYEES

| Description | | 2020 - 2021 | 2019 - 2020 |
|--|--|------------------|------------------|
| | | Kshs | Kshs |
| NG-CDFC Basic staff salaries | | 1,627,907 | 1,345,108 |
| Personal allowances paid as part of salary | | 282,000 | - |
| House allowance | | 144,000 | 144,000 |
| Transport allowance | | 144,000 | 144,000 |
| Leave allowance | | - | - |
| Gratuity-contractual employees | | 439,549 | 599,613 |
| Employer Contributions Compulsory national social security schemes | | 92,880 | 92,880 |
| TOTAL | | 2,730,336 | 2,325,601 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| Description | | 2020 - 2021 | 2019 - 2020 |
|--|--|------------------|------------------|
| | | Kshs | Kshs |
| Utilities, supplies and services | | - | 78,586 |
| Electricity | | - | - |
| Water & sewerage charges | | - | - |
| Office rent | | - | - |
| Communication, supplies and services | | - | - |
| Domestic travel and subsistence | | 575,000 | 487,900 |
| Printing, advertising and information supplies & services | | - | 109,330 |
| Rentals of produced assets | | - | - |
| Training expenses | | 1,502,000 | 1,048,500 |
| Hospitality supplies and services | | - | - |
| Other committee expenses | | 1,686,000 | 2,647,500 |
| Committee allowance | | 1,799,555 | 1,292,000 |
| Insurance costs | | 670,756 | 215,000 |
| Specialised materials and services | | | - |
| Office and general supplies and services | | 1,845,450 | 2,355,469 |
| Fuel, oil & lubricants | | 700,000 | 400,000 |
| Other operating expenses | | - | - |
| Bank service commission and charges | | 68,301 | - |
| Other Operating Expenses | | - | 15,070 |
| Security operations | | 102,420 | - |
| Routine maintenance - vehicles and other transport equipment | | 49,100 | 204,500 |
| Routine maintenance- other assets | | - | - |
| TOTAL | | 8,998,582 | 8,853,855 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | | 2020 - 2021 | 2019 - 2020 |
|------------------------------------|--|-------------------|-------------------|
| | | Kshs | Kshs |
| Transfers to Primary Schools | | 59,100,000 | 50,900,000 |
| Transfers to Secondary Schools | | 19,800,000 | 19,900,000 |
| Transfers to Tertiary Institutions | | - | - |
| TOTAL | | 78,900,000 | 70,800,000 |

7. OTHER GRANTS AND OTHER PAYMENTS

| Description | | 2020 - 2021 | 2019 - 2020 |
|-----------------------------------|--|-------------------|-------------------|
| | | Kshs | Kshs |
| Bursary - Secondary | | 30,652,000 | 6,589,500 |
| Bursary -Tertiary | | 12,580,670 | 7,775,500 |
| Bursary- Special Schools | | 95,000 | 81,000 |
| Mocks & CAT | | - | 1,906,799 |
| Social Security programmes (NHIF) | | - | - |
| Security Projects | | 17,577,027 | 1,750,000 |
| Sports Projects | | 2,150,000 | 4,031,818 |
| Environment Projects | | 1,340,000 | 2,602,390 |
| Emergency Projects | | 7,060,000 | 9,220,000 |
| TOTAL | | 71,454,697 | 33,957,007 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

| <u>Non Financial Assets</u> | | 2020 - 2021 | 2019 - 2020 |
|--|--|--------------------|--------------------|
| | | Kshs | Kshs |
| Purchase of Buildings | | - | - |
| Construction of Buildings | | 2,000,000.00 | 2,066,349.00 |
| Refurbishment of Buildings | | - | - |
| Purchase of Vehicles Vehicles and Other Transport Equipment | | - | - |
| Purchase of Bicycles & Motorcycles | | - | - |
| Overhaul of Vehicles and Other Transport Equipment | | - | - |
| Purchase of Household Furniture and Institutional Equipment | | - | - |
| Purchase of office furniture and and General Equipment | | - | 479,500 |
| Purchase of computers ,printers and other IT equipments | | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | | - | - |
| Purchase of Specialized Plant, Equipment and Machinery | | - | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | | - | - |
| Acquisition of Land | | - | - |
| Acquisition of Intangible Assets | | - | - |
| TOTAL | | 2,000,000 | 2,545,849 |

9. OTHER PAYMENTS

| | | Kshs | Kshs |
|----------------|--|------------------|------------------|
| Strategic Plan | | - | 3,500,000 |
| ICT Hubs | | - | - |
| Revision books | | 3,014,131 | - |
| TOTAL | | 3,014,131 | 3,500,000 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

| 10A: Bank Balances (cash book bank balance) | | | |
|--|-----------------------------|-----------------------------|-----------------------------|
| | | | |
| Name of Bank, Account No. & currency | Account Number | 2020 - 2021 | 2019 - 2020 |
| | | Kshs (30/6/2021) | Kshs (30/6/2020) |
| <i>Equity Bank, Meru Branch . Buuri NG-CDF</i> | <i>A/C no.0140261996107</i> | 9,736,556 | 16,066,578 |
| TOTAL | | 9,736,556 | 16,066,578 |

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16.CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

| | | 2020- 2021 | 2019- 2020 |
|---|--|-------------------|-------------------|
| | | Kshs | Kshs |
| Deposits and Retention as a t 1st July 2019 (A) | | - | - |
| Deposits and Retention held during the year (B) | | - | - |
| Deposits and Retention paid during the year © | | - | - |
| Closing accounts payable at 30th June (D=A+B-C) | | - | - |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | | 2020- 2021 | 2019- 2020 |
|-----------------------------|--|-------------------|-------------------|
| | | Kshs | Kshs |
| Construction of buildings | | - | - |
| Construction of civil works | | - | - |
| Supply of goods | | - | - |
| Supply of services | | - | - |
| TOTAL | | - | - |

17.2: PENDING STAFF PAYABLES (See Annex 2)

| | | 2020- 2021 | 2019- 2020 |
|------------------|--|-------------------|-------------------|
| | | Kshs | Kshs |
| NGCDF Staff | | 1,155,646 | 1,098,306 |
| Others (specify) | | - | - |
| | | - | - |

17.3: UNUTILIZED FUND (See Annex 3)

| | | 2020- 2021 | 2019- 2020 |
|---|--|-------------------|-------------------|
| | | Kshs | Kshs |
| Compensation of employees | | 2,580,873 | 295,563 |
| Use of goods and services | | 2,230,599 | 4,770,131 |
| Amounts due to other Government entities (see attached list) | | 12,450,000 | 18,623,651 |
| Amounts due to other grants and other transfers (see attached list) | | 29,108,917 | 56,696,281 |
| Acquisition of assets | | 2,392,150 | 371,650 |
| Other Payments | | 6,662,896 | 4,677,027 |
| | | 55,425,435 | 85,434,303 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

| | | 2020- 2021 | 2019- 2020 |
|--|--|------------|------------|
| | | Kshs | Kshs |
| PMC account balances (see attached list) | | 24,678,145 | 10,561,022 |

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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 |
|-------------------------------|-----------------|-----------------|---------------------|--------------------------|----------|
| | a | b | c | d=a-c | |
| Construction of buildings | | | | | |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| Sub-Total | | | | | |
| Construction of civil works | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| Sub-Total | | | | | |
| Supply of goods | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| Sub-Total | | | | | |
| Supply of services | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| Sub-Total | | | | | |
| Grand Total | | | | | |

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | 2020-2021 | 2019-2020 |
|-----------------------------|---------------------|---------------------|
| NG-CDFC Staff | | |
| CAROLINE WANDIA MUNENE | 43,689.54 | 223,174.89 |
| JEREMIAH M MWIRARIA MWITARI | 31,047.12 | 135,315.31 |
| JESSE MACHARIA MAINA | 197,409.55 | 135,315.31 |
| SHADRACK MURITHI NGEERA | 176,700.00 | 120,900.00 |
| AMOS MUTHOMI THURANIRA | 176,700.00 | 120,900.00 |
| PETER KARIITHI MUTHURI | 176,700.00 | 120,900.00 |
| CHARLES NDII NDUNG'U | 176,700.00 | 120,900.00 |
| PURITY GACHERI | 176,700.00 | 120,900.00 |
| Grand Total | 1,155,646.21 | 1,098,305.51 |

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ANNEX 3 – UNUTILIZED FUND

| Name | Outstanding Balance 2020/21 | Outstanding Balance 2019/20 |
|--|--------------------------------|--------------------------------|
| | | |
| Compensation of employees | 2,580,873.00 | 295,563.00 |
| Use of goods & services | 2,230,599.31 | 4,770,131.00 |
| Sub-Total | 4,811,472.31 | 5,065,694.00 |
| Amounts due to other Government entities | | |
| Primary schools | | |
| Karanene Primary School | - | 550,000.00 |
| AIPCA Murangine Primary School | - | 500,000.00 |
| CCM Angaine Primary School | - | 700,000.00 |
| CCM Mbuju Primary School | - | - |
| CCM Ndurumuru Primary School | - | - |
| CCM Ntirimiti Primary School | 700,000.00 | - |
| DEB Kangaita Primary School | 200,000.00 | - |
| DEB Kiambogo Primary School | 200,000.00 | 700,000.00 |
| DEB Kiranga Primary School | - | 300,000.00 |
| DEB Madaraka Primary School | - | 600,000.00 |
| DEB Ndemu Primary School | 700,000.00 | - |
| DEB Ngusishi Primary School | 450,000.00 | 600,000.00 |
| Gakando Primary School | 1,600,000.00 | 300,000.00 |
| Kaithe Primary School | - | 500,000.00 |
| Kianda Primary School | - | 100,000.00 |
| Kibirichia Primary School | - | - |
| CCM Kimbo Primary School | - | - |
| Kironya Primary School | - | 650,000.00 |
| Marinya A Ruibi Primary School | - | 450,000.00 |
| Marurui Primary School | - | 500,000.00 |

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| | | | |
|---|--|---------------|---------------|
| MCK Kanyunga Primary School | | 700,000.00 | - |
| Mitoone Primary School | | | 300,000.00 |
| Munanda Primary School | | - | 500,000.00 |
| Murinya Primary School | | - | - |
| Muuti O Nthunguri Primary School | | - | 500,000.00 |
| Ndunyu Barikui Primary School | | 1,050,000.00 | 750,000.00 |
| Njotene Primary School | | - | 800,000.00 |
| Ntugi DEB Primary School | | - | 500,000.00 |
| PCEA Timau Primary School | | - | 1,300,000.00 |
| Rwarera Primary School | | - | 500,000.00 |
| Tutua Primary School | | - | - |
| DEB Ontulili Primary School | | 750,000.00 | - |
| Loire Primary School | | - | - |
| Dunia Primary School | | 3,600,000.00 | - |
| Angaine Mixed Day Secondary | | - | 800,000.00 |
| Gakando Girls Secondary | | - | 600,000.00 |
| Kisima Secondary School | | 800,000.00 | 800,000.00 |
| Mitoone Mixed Day Secondary School | | - | 100,000.00 |
| Mucheene Secondary School | | - | 800,000.00 |
| Murinya Secondary School | | - | 600,000.00 |
| Ngarendare Secondary School | | - | 400,000.00 |
| Ngusishi Day Secondary School | | - | 800,000.00 |
| Ntugi Day Secondary School | | - | 500,000.00 |
| Ruibi Secondary School | | | 800,000.00 |
| St Thomas Aquinas Kithuene Secondary School | | - | 800,000.00 |
| Ontulili mixed secondary | | 900,000.00 | - |
| Ntirimiti Day Secondary | | 500,000.00 | - |
| Marinya A Ruibi Secondary School | | 300,000.00 | - |
| Sub-Total | | 12,450,000.00 | 18,600,000.00 |
| Amounts due to other grants and other transfers | | | |
| Bursary Secondary | | 2,039,625.52 | 21,044,847.00 |

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| | | |
|-----------------------------|---------------|---------------|
| Bursary Secondary | 2,039,625.52 | 21,044,847.00 |
| Bursary Tertiary | 10,326,217.48 | 6,924,500.00 |
| Bursary Special | 405,000.00 | 719,000.00 |
| Revision books | - | 5,093,201.00 |
| Emergency Projects | 132,206.90 | 3,260,560.00 |
| Strategic plan | - | 6,975,253.00 |
| Sports | 447,933.45 | 752,389.00 |
| Environment | 1,257,933.45 | 50,182.00 |
| Security | - | - |
| Ruiru Police Station | 4,000,000.00 | 2,000,000.00 |
| Kiirua Police Station | - | 3,000,000.00 |
| Maitei Chiefs Office | - | 600,000.00 |
| Ngarendare Chiefs Camp | - | 300,000.00 |
| Kisima Chiefs Camp | - | 200,000.00 |
| Mutunyi Police Post | - | 600,000.00 |
| Sirimon Asst Chief's Office | - | 1,200,000.00 |
| Timba Police Lines | - | 4,000,000.00 |
| Mboroga Chiefs Office | 1,500,000.00 | - |
| Nthimiti Chiefs Office | 1,500,000.00 | - |
| Ontulili ACC office | 2,000,000.00 | - |
| Nkando chiefs office | 1,500,000.00 | - |
| Kitithina chiefs office | 1,500,000.00 | - |
| Ontulili Police Post | 1,500,000.00 | - |
| Sub-Total | 28,108,916.80 | 56,719,932.00 |
| Furniture | 2,392,150.00 | 371,650.00 |
| Construction of CDF office | 1,000,000.00 | - |
| Others | - | - |
| Revision books | 1,985,869.00 | - |
| ICT Hubs | 4,677,027.00 | 4,677,027.00 |
| Sub-Total | 10,055,046.00 | - |
| Grand Total | 55,425,435.11 | 85,434,303.00 |

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f | | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost | |
|--|----------------------|---------------------|----------------------------------|----------------------------------|----------------------|----------|
| | (Kshs) | 2019/20 | | | (Kshs) | 2020/21 |
| Land | - | - | - | - | - | - |
| Buildings and structures | 13,066,349.00 | 2,000,000.00 | - | - | 15,066,349.00 | - |
| Transport equipment | - | - | - | - | - | - |
| Office equipment, furniture and fittings | 1,645,500.00 | - | - | - | 1,166,000.00 | - |
| ICT Equipment, Software and Other ICT Assets | 2,006,999.00 | - | - | - | 2,006,999.00 | - |
| Other Machinery and Equipment | 4,980,576.00 | - | - | - | 4,980,576.00 | - |
| Heritage and cultural assets | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - |
| Total | 21,699,424.00 | 2,000,000.00 | - | - | 23,699,424.00 | - |

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

| | PROJECT | BANK | ACCOUNT NUMBERS | BANK BALANCE 2020/2021 | BANK BALANCE 2019/2020 |
|----|--|--------|-----------------|------------------------|------------------------|
| 1 | AIPCA MUJUNJUNE | EQUITY | 0140277549725 | 1,940 | 180.00 |
| 2 | AIPCA MURANGINE PRIMARY | EQUITY | 0270277749196 | 1,880 | - |
| 3 | AIPCA SUBUIGA PRIMARY | EQUITY | 0270277518646 | 520 | |
| 4 | ANGAINE MIXED DAY SECONDARY | EQUITY | 0270268905157 | 1,795 | 121,155.00 |
| 5 | ANTU BA MWITU CHIEFS OFFICE | EQUITY | 0270277553738 | - | 2,888.00 |
| 6 | BUURI ENVIRONMENT PROGRAMME | EQUITY | 0140262436802 | 1,910 | 757,229.65 |
| 7 | BUURI HIGH | EQUITY | 0140270386514 | - | 1,088.00 |
| 8 | BUURI SPORTS PROGRAMME | EQUITY | 0140262436563 | 201,017 | 1,041,276.51 |
| 9 | BUURI WEST SUB COUNTY EDUCATION OFFICE | EQUITY | 0270278714610 | 920 | - |
| 10 | CCM ANGAINE PRIMARY | EQUITY | 270277615866 | - | 80.00 |
| 11 | CCM KIMBO PRIMARY SCHOOL | EQUITY | 0270277790327 | 704,640 | 232,760.00 |
| 12 | CCM KIRIMARA PRIMARY | EQUITY | 0140295018654 | 1,050,755 | 2,675.00 |
| 13 | CCM MBUJU PRIMARY | EQUITY | 0270278465843 | 1,800,070 | - |
| 14 | CCM NDURUMURU | EQUITY | 1040279267499 | 1,340 | 99,820.00 |
| 15 | CCM NTIRIMITI PRIMARY SCHOOL | EQUITY | 0270278619773 | 880 | - |
| 16 | CCM NTUMBURI PRIMARY | EQUITY | 0140270604402 | 1,102,770 | 52,770.00 |
| 17 | CCM ONTULILI PRIMARY SCHOOL | EQUITY | 0270278553467 | 407,268 | 640.00 |
| 18 | DEB KANGAITA PRIMARY | EQUITY | 270278457944 | 0 | 104,760 |
| 19 | DEB KIAMBOGO | EQUITY | 0270277477687 | 1,200,562 | 1,001,401.75 |
| 20 | DEB KIRANGA PRIMARY | EQUITY | 0270271840775 | 1,501,660 | 87,140.00 |
| 21 | DEB KITHITHINA PRIMARY | EQUITY | 270278046305 | | 400.00 |
| 22 | DEB MADARAKA PRIMARY | EQUITY | 0270278463860 | | |

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| | | | | | |
|----|---------------------------|--------|---------------|-----------|------------|
| | | | | 520 | 1,640.00 |
| 23 | DEB MUTETHIA PRIMARY | EQUITY | 0140262436641 | 1,050,090 | 270.00 |
| 24 | DEB NCHOROIBORO PRIMARY | EQUITY | 0140271255961 | 5,654 | 765.00 |
| 25 | DEB NDEMU PRIMARY | EQUITY | 0270278053118 | 1,360 | - |
| 26 | DEB NGUSISHI PRIMARY | EQUITY | 0270278465802 | 560,720 | 1,920.00 |
| 27 | DEB ONTULILI PRIMARY | EQUITY | 0270262450730 | 752,255 | 1,375.00 |
| 28 | GAKANDO PRIMARY SCHOOL | EQUITY | 0270277946322 | 1,460 | 159,060.00 |
| 29 | GATHUINE PRIMARY | EQUITY | 0270277246629 | 731,370 | - |
| 30 | GUNDUA PRIMARY SCHOOL | EQUITY | 1040279086000 | - | 100,000.00 |
| 31 | GUNDUA SECONDARY | EQUITY | 0270279732587 | 50,760 | 760.00 |
| 32 | KAIRUNE PRIMARY | EQUITY | 0140270243413 | 420,450 | 570.00 |
| 33 | KAMUKETHA PRIMARY | EQUITY | 0140271699274 | - | 400.00 |
| 34 | KANGAITA DAY SEC | EQUITY | 0270277621523 | 1,500,640 | 5,760.00 |
| 35 | KANTHUNGU PRIMARY SCHOOL | EQUITY | 1040262384704 | 555 | 601,974.55 |
| 36 | KANYUNGA PRIMARY | EQUITY | 0270277831571 | 1,400 | 5,760.00 |
| 37 | KARANENE PRIMARY SCHOOL | EQUITY | 0270278465758 | - | 600.00 |
| 38 | KARIMBA PRY SCH | EQUITY | 0270278764238 | 1,260 | 1,380.00 |
| 39 | KAURU NKURIGA PRIMARY | EQUITY | 0270279045876 | - | 640.00 |
| 40 | KIANDA PRIMARY | EQUITY | 0140264517577 | 85 | - |
| 41 | KIBIRICHIA PRIMARY SCHOOL | EQUITY | 0270278465690 | 900,580 | 5,700.00 |
| 42 | KIBORIONE PRIMARY SCHOOL | EQUITY | 0140269139267 | - | 1,698.00 |
| 43 | KIIRUA POLICE STATION | EQUITY | 1040280190303 | 6,768 | - |
| 44 | KIIRUA PRIMARY | EQUITY | 1040278616469 | 1,200,800 | 800.00 |
| 45 | KINYENJERE PRIMARY | EQUITY | 270277384302 | - | 286,455.00 |
| 46 | KIRANGA PRIMARY | EQUITY | 270271840775 | | |

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| | | | | | |
|----|----------------------------------|--------|---------------|-----------|------------|
| | | | | - | 87,140.00 |
| 47 | KIRINGO PRIMARY SCHOOL | EQUITY | 140279639802 | - | 1,000.00 |
| 48 | KIRONYA PRIMARY SCHOOL | EQUITY | 270278470155 | - | 460.00 |
| 49 | KISIMA CHIEFS CAMP | EQUITY | 0270277492195 | 3,520 | - |
| 50 | KISIMA SECONDARY SCHOOL | EQUITY | 0270279842787 | 500 | - |
| 51 | KITHITHINA DAY SEC | EQUITY | 0140262439794 | 1,149 | 1,149.00 |
| 52 | KITHITHINA DEB PRIMARY | EQUITY | 0270278046305 | - | 400.00 |
| 53 | KITHUENE PRIMARY SCHOOL | EQUITY | 1040262419773 | - | 474,040.00 |
| 54 | LOIRE PRY SCHOOL | EQUITY | 0140278515208 | 488 | 170,627.50 |
| 55 | MAITEI CHIEFS OFFICE | EQUITY | 1040271559214 | 44,870 | - |
| 56 | MARINYA A RUIBI PRIMARY SCHOOL | EQUITY | 1040270317307 | 901,695 | 235.00 |
| 57 | MARINYA A RUIBI SECONDARY SCHOOL | EQUITY | 1040279561300 | - | 297.00 |
| 58 | MARITATI SECONDARY | EQUITY | 0140269826702 | 500,025 | 25.00 |
| 59 | MARURUI PRIMARY SCHOOL | EQUITY | 140270372595 | - | 581,788.00 |
| 60 | MATUURU PRIMARY | EQUITY | 0140262468070 | 480 | - |
| 61 | MBURUGITI PRIMARY | EQUITY | 0270277984910 | 2,507 | 646.92 |
| 62 | MBURUGITI SECONDARY SCHOOL | EQUITY | 1040262640237 | - | 850.65 |
| 63 | MICHAKA PRY | EQUITY | 0140272636302 | 740 | 360.00 |
| 64 | MICHOGOMONE PRIMARY SCHOOL | EQUITY | 1040278633847 | - | 2,060.00 |
| 65 | MITOONE DAY SECONDARY | EQUITY | 140292404027 | - | 949.50 |
| 66 | MITOONE PRIMARY | EQUITY | 1040271074383 | 465 | 20,705.00 |
| 67 | MIUGUNE PRIMARY SCHOOL | EQUITY | 270277708934 | - | 500,140.00 |
| 68 | MUCHEENE PRIMARY | EQUITY | 0270277557997 | 1,800,880 | - |
| 69 | MUCHEENE SECONDARY SCHOOL | EQUITY | 0140292988247 | 255 | - |
| 70 | MUGAE PRY | EQUITY | 0270277378895 | | |

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| | | | | | |
|----|---------------------------|--------|---------------|---------|--------------|
| | | | | 311,915 | 103,155.00 |
| 71 | MUGAE SECONDARY | EQUITY | 1040270178168 | | 101,415 |
| 72 | MUGUMONE PRY SCH | EQUITY | 0140266389815 | 1,480 | 1,100.00 |
| 73 | MUNANDA PRIMARY SCHOOL | EQUITY | 0140271294100 | 2,280 | - |
| 74 | MURINYA PRIMARY SCHOOL | EQUITY | 0270277950807 | 0 | 700 |
| 75 | MURUGUMA PRY SCH | EQUITY | 0270278962309 | 28,200 | 200.00 |
| 76 | MUTUNYI POLICE POST | EQUITY | 0140266593097 | 1,363 | - |
| 77 | MUTUNYI PRIMARY SCHOOL | EQUITY | 1040279416778 | | 737.50 |
| 78 | MUTUUMA PRIMARY | EQUITY | 140278589477 | | 1,880.00 |
| 79 | MUUTI O NTHUNGURI PRIMARY | EQUITY | 0140271301440 | 466,060 | - |
| 80 | NCHOROIBORO SECONDARY | EQUITY | 0140278564700 | 19,900 | 10,140.00 |
| 81 | NDUNYU BARIKUI PRIMARY | EQUITY | 0270277984833 | 400 | - |
| 82 | NGARENDARE CHIEFS CAMP | EQUITY | 0270280186740 | 880 | - |
| 83 | NGARENDARE SECONDARY | EQUITY | 270272203639 | | 400.00 |
| 84 | NGCDF OFFICE | EQUITY | 0140280523243 | 15,950 | - |
| 85 | NGUSISHI DAY SECONDARY | EQUITY | 0140262436300 | 82,110 | - |
| 86 | NJOTENE PRIMARY | EQUITY | 0140197375970 | 569 | 529.35 |
| 87 | NJURUTA PRIMARY | EQUITY | 1040262295260 | 601,075 | 335,555.45 |
| 88 | NKANDO PRIMARY | EQUITY | 0140271225124 | 700,930 | - |
| 89 | NTHARAGWNE PRIMARY | EQUITY | 270278466979 | | 1,700.00 |
| 90 | NTIRIMITI CHIEFS OFFICE | EQUITY | 0270280329809 | 907 | - |
| 91 | NTIRIMITI DAY SEC | EQUITY | 0140262436830 | 500,273 | 57,172.00 |
| 92 | NTUGI DEB PRIMARY SCHOOL | EQUITY | 1040280127990 | 728 | - |
| 93 | NTUGI MIXED DAY SECONDARY | EQUITY | 0140280191354 | 130 | - |
| 94 | NTUMBURI MIXED DAY SEC | EQUITY | 0140262886146 | 185 | 1,130,144.85 |

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| | | | | | |
|-----|---|--------|---------------|------------|---------------|
| 95 | NTUMBURI PRIMARY | EQUITY | 140270604402 | | 52,770.00 |
| 96 | ONTULILI ASST CHIEFS OFFICE | EQUITY | 0270280506214 | 980 | - |
| 97 | ONTULILI MIXED SEC SCHOOL | EQUITY | 0140264517746 | 65,101 | 420,701.00 |
| 98 | RIBUI PRIMARY SCHOOL | EQUITY | 1040279090402 | | 1,460.00 |
| 99 | RUGETENE PRIMARY SCHOOL | EQUITY | 140278916893 | | 1,500.00 |
| 100 | RUGETENE SECONDARY | EQUITY | 140279839494 | | 319,967.50 |
| 101 | RUIBI MIXED DAY SECONDARY SCH | EQUITY | 0140279602758 | 1,688 | 899,580.00 |
| 102 | RUIBI PRIMARY | EQUITY | 0140271020306 | 1,600,505 | 505.25 |
| 103 | RUIRI POLICE STATION | EQUITY | 0140279912928 | 20,640 | - |
| 104 | RUNKURU PRIMARY | EQUITY | 0140271232369 | 901,580 | 1,580.00 |
| 105 | RWARERA CHIEFS OFFICE | EQUITY | 1040279341469 | 640 | 760.00 |
| 106 | RWARERA PRIMARY SCHOOL | EQUITY | 0270278481951 | 626,760 | - |
| 107 | SIRIMON MIXED DAY SECONDARY | EQUITY | 0140263682502 | 618 | 617.60 |
| 108 | ST THOMAS AQUINAS KITHUENE SECONDARY | EQUITY | 0270277829637 | 30,520 | 640.00 |
| 109 | SUBUIGA SECONDARY SCHOOL | EQUITY | 140264528893 | | 456.00 |
| 110 | TIMAU DCC OFFICE | EQUITY | 0140270059707 | 2,250 | - |
| 111 | TIMAU POLICE LINE | EQUITY | 0270278989770 | 1,160 | - |
| 112 | TIMAU PRY | EQUITY | 0270280296170 | 640 | - |
| 113 | TUTUA PRY | EQUITY | 0140270127887 | 95,180 | 588,990.00 |
| 114 | DEB NKANDONE PRIMARY SCHOOL | KCB | 1149457678 | 334 | - |
| 115 | DEB NKIRIA PRIMARY SCHOOL | KCB | 1179034813 | 169,990 | - |
| | TOTAL | | | 24,678,145 | 10,561,021.53 |

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XV. 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 and subsequent progress made on the resolution of the issues.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| 1.0 | <p>Cash and Cash Equivalents</p> <p>The respective bank reconciliation statement reflects unpresented cheques totalling to Kshs.2,071,715 which includes thirty-two (32) stale cheques totalling to Kshs.892,699 and which had not been replaced or reversed in the cash book as at 31 October, 2020 thereby understating the cash and cash equivalents balance by the same amount. Further, the bank reconciliation statement reflects Kshs.28,211 in respect to payments in the bank statements not entered in the cashbooks and therefore overstating the cash and cash equivalents by the same amount.</p> | <p>These were bank charges and an overcast that have already been rectified. The stale cheques were reversed and replacement done.</p> | Resolved | January 2021 |
| 2.1 | <p>Domestic Travel and Subsistence</p> <p>Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.487,900 in respect to domestic travel and subsistence which further includes Kshs.150,600 spent in respect to subsistence allowances paid to Fund's officers for undertaking various activities for the constituency. However, the respective supporting documents including programmes of activities, imprest warrants, work/bus tickets and back to office reports were not provided for audit</p> | <p>Supporting documents which includes; programmes of activities, imprest warrants, work/bus tickets</p> | Resolved | January 2021 |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| | review. | and back to office reports are attached. | | |
| 2.2 | Other Committee Expenses and Committee Allowance Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.2,647,500 and Kshs.1,292,000 in respect to other committee expenses and committee allowances respectively both totalling to Kshs.3,939,500. However, included in the Kshs.3,939,500 is Kshs.2,681,500 which was not supported by necessary documentation including programmes of activities, approval of rates paid to non-public officers, minutes, projects visited, mode of transport and back to office reports | The supporting documents which includes programmes of activities, approval of rates paid to non-public officers, minutes, projects visited, mode of transport and back to office reports are attached. | Resolved | January 2021 |
| 2.3 | Insurance Costs Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services for the year ended 30 June, 2020 which includes Kshs.215,000 paid to a firm in respect to insurance for the Fund's vehicle registration number GK B954H. However, no evidence to show that the firm was prequalified by the Fund was provided for audit review. | Quotations and the prequalified list of contractors and suppliers attached. | | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|--------------------------------------|---|
| 2.4 | Fuel, Oils and Lubricants Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.400,000 paid to a supplier for supply of fuel, oils and lubricants. However, supporting documents including; requisitions, framework agreement and bid evaluation reports/minutes were not provided for audit review | The requisitions, framework agreement, bid evaluation reports/minutes are attached. | Resolved | January 2021 |
| 3.1 | Unaccounted for Bursaries Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.6,589,500, Kshs.7,775,500 and Kshs.81,000 in respect to bursaries disbursed to secondary schools, tertiary institutions and special schools respectively all totalling to Kshs.14,446,000. However, out of the Kshs.14,446,000 bursaries disbursed during the year, only Kshs.8,577,000 or 59% were acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.5,869,000 or 41% unacknowledged. | The management is looking into measures of disbursing bursary cheques to schools via post office. | Not resolved | January 2021 |
| 3.2 | Motor Riding Course Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.7,775,500 expenditure in respect to bursary – tertiary which further includes Kshs.4,000,000 spent on motorcycle riding course for one thousand three hundred and forty-four (1,344) rider students. | Automobile Association of Kenya were the lowest bidders. They were also the only ones who could allow part | Resolved | January 2021 |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|--------------------------------------|---|
| | However, no evidence was provided for audit review to show that the said Institution had been pre-qualified | payment. | | |
| 3.3 | Water Tanks to Schools Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.2,602,390 expenditure incurred on environment which further includes Kshs.1,105,000 in respect to thirteen (13) water tanks procured, supplied and delivered for use by various primary and secondary schools in Buuri Constituency. However, there was no evidence provided for audit review to confirm that the tanks were inspected before acceptance in the month of November 2020 revealed that although the tanks were delivered to schools and fully paid for the same had not been put to use. | The inspection report has been attached and Ngcdcf minutes approving payment of the tanks. | Resolved | January 2021 |

