

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	23 FEB 2023 THURSDAY
TABLED BY:	Leader of Majority Party (LOM)
CLEARANCE BY:	Joyce Lemirelle

THE AUDITOR-GENERAL

ON

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

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

REPUBLIC OF KENYA



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -RUNYENJES CONSTITUENCY

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)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUNYENJES CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2021

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1 KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Charity Mwarangu
2.	Sub-County Accountant	Sabastian Kiarie
3.	Chairman NGCDFC	Elly MugoKaruguti
4.	Member NGCDFC	Grace Njama

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -RUNYENJES Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

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

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2. NG-CDFC CHAIRMAN'S REPORT



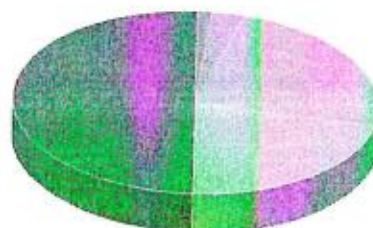
Elly Mugo Karuguti

Budget performance against actual amounts for current year based on economic classification and programmes

In the financial year 2020/2021, NG-CDF RUNYENJES was allocated Kshs137,088,879 but had also raised Ksh 27,000 in A.I.A thus bringing it to a total of Ksh 137,115,879. The constituency had an opening balance of Ksh 37,519,797

And Ksh 2,290,617.50 funds from financial year 2018/2019 and Ksh 69,367,724.10 funds from financial year 2020/2021. The final budget was apportioned as follows:

FUNDS AVAILABLE

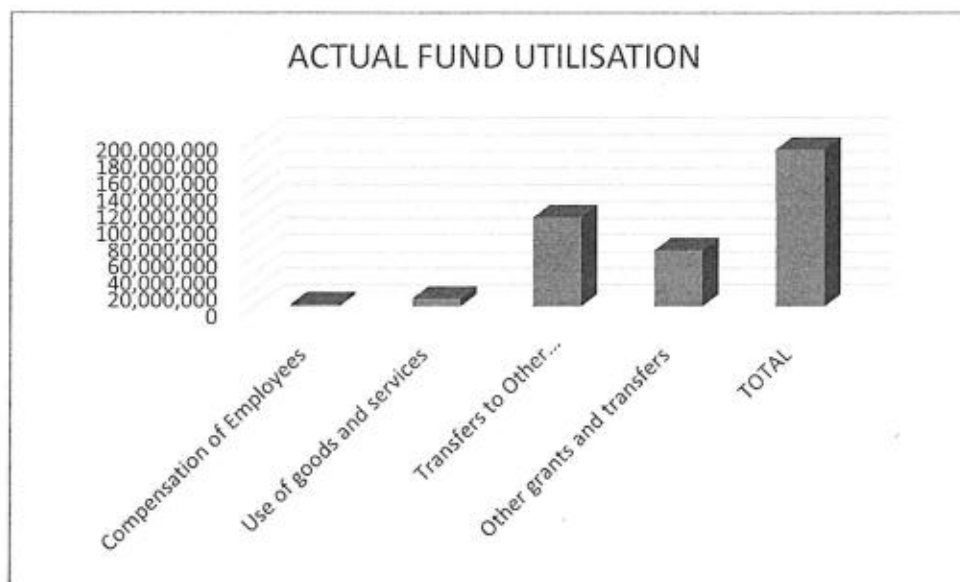


- Compensation of Employees
- Use of goods and services
- Transfers to other Government units
- Other grants & transfers
- Acquisition of assets
- Other payments
- TOTALS

The constituency had Kshs201,178,139 at its disposal and out of this we spent Kshs 188,771,349. The money was spent as follows:

Compensation of Employees	3,086,143
Use of goods and services	9,716,776
Transfers to other Government units	107,290,758
Other grants & transfers	68,677,672
Other payments	
TOTALS	188,771,349

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KEY ACHIEVEMENTS OF NG-CDF RUNYENJES CONSTITUENCY

- NG-CDF RUNYENJESC has paid school fees in the form of bursaries thus achieved higher retention of students in learning institutions and enhancing performance.
- Construction and renovation in education institutions leading to improved learning environments and thus performance.
- Construction of chiefs' offices thus leading to enhanced security and better living conditions.

EMERGING ISSUES

- Covid 19 pandemic which led to a lot of NG-CDF RUNYENJES activities coming to a halt to stop the spread of the deadly virus.

IMPLEMENTATION CHALLENGES AND HOW TO OVERCOME THEM

- Insufficient funding to constituency as compared to the requirements
- Local politics surrounding project implementation
- Inflation leading to increase in project cost.
- Poor record keeping by PMC'S
- Lack of co-operation by PMC'S
- Covid-19 pandemic

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HOW TO OVERCOME CHALLENGES

- Make requests to the NG-CDF Board to request for additional funding.
- Capacity build the project management committees on NG-CDF Act and regulations.
- Request Contractors to use more locally available products to minimize on costs incurred.
- Capacity build PMC's on how to prepare and maintain records.
- Capacity build PMC's on their role and responsibility in managing public funds to ensure service delivery to the community.
- Adhere to Government regulations on Covid-19 and also capacity build PMC's on Covid-19.

GIKUURI SECONDARY SCHOOL DINING HALL




.....
Elly Mugo Karuguti
NG-CDF COMMITTEE CHAIRMAN

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**RUNYENJES CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2021****3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES****Introduction**

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Provision of physical facilities for learning institutions	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure built in primary, secondary,	In FY 2020/2021 -we increased number of classrooms, dormitories, laboratories in primary and secondary schools.
	Improve learning, retention and transition of learners	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of bursary beneficiaries at all levels	We allocated bursary with Ksh 47,997,207.76
	To enhance innovation and skills acquisition	Increased enrolment in TVET institutions	Number of bursary beneficiaries from TVET institutions	We allocated tertiary bursary with Ksh 19,497,207.76
Security	Provision of physical	Develop and improve physical	Number of security and National	In F/Yr 2020/2021 we have funded

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Constituency Program	Objective	Outcome	Indicator	Performance
	infrastructure in security installations	facilities for National Administration and security	Administration offices constructed	construction of offices in 17 administration offices and 2 police stations.
	Improve security and safety	Enhance compliance and safety	Train bodaboda riders on acquisition of safety skills	In 2020/21 we have budgeted to train bodaboda riders for Ksh 2,000,000.
Environment	Enhance environmental conservation	Protect environmentally degraded areas	Plant trees and organize tree planting activities.	In 2020/2021 we have funded construction of pit latrines and levelling of ground in 2 school and Kyeni ACC's office.
	Create more awareness on environmental conservation	Enhance stakeholder collaboration	Hold public sensitization forums on environmental conservation	We held a sensitization forum
Sports	Supporting and coordinating sporting and health activities	Upgrade sporting facilities, Ensure tournaments are organized, Promote participative sporting	Plan for football and volleyball tournaments, purchase and supply of sports uniform & equipment, grade and level sports ground	In 2020/2021 we have allocated sports activities with Ksh 2,742,697.59
Disaster Management	Create more awareness on disaster management	Enhance stakeholder awareness	Hold disaster management sensitization forum	We held a sensitization forum

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

i. Sustainability strategy and profile -

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

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

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

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

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

ii. Environmental performance

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

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

Our Environmental policy

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

Environment action plan

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

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The areas that we could impact are;

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

Capacity Building

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

iii. Employee welfare

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

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

Recruitment Procedure

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

The NGCDFC has recruited for the following positions;

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

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

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

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

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

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Occupational safety and health act

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

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

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

iv. Market place practices-

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

Responsible competition practice

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

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

Responsible Supply Chain and supplier relations

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

Responsible marketing and advertisement

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

Product stewardship

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

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v. Community Engagements-

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

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

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

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 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-RUNYENJES Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-RUNYENJES Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that Runyenjes Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-RUNYENJES Constituency further confirms the completeness of the accounting records maintained for NG-CDF-RUNYENJES Constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-RUNYENJES Constituency financial statements were approved and signed by the Accounting Officer on 11/05/2022.



Chairman NGCDF Committee
Name: Elly Mugo Karuguti



Fund Account Manager
Name: Charity Mwarangu

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RUNYENJES 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 - Runyenjes Constituency set out on pages 1 to 34,

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

Basis for Qualified Opinion

1.0 Inaccuracies in the Cash and Cash Equivalents

The statement of assets and liabilities reflects total cash and cash equivalents balance of Kshs.12,237,193. However, the bank reconciliation statement reflects unrepresented cheques totalling Kshs.41,545,733 which further includes stale cheques totalling Kshs.1,725,825, which had not been replaced or reversed in the cashbook as at 30 June, 2021, resulting to understated cash and cash equivalents by a similar amount.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.12,237,193 could not be ascertained.

2.0 Unsupported Bursary Disbursements

The statement of receipts and payments and Note 6 to the financial statements reflects other grants and transfers amounting to Kshs.68,677,672 which includes Kshs.27,222,000 and Kshs.19,980,000 totalling Kshs.47,202,000 in respect of bursaries disbursed to secondary schools and tertiary institutions respectively. However, bursary payments totalling Kshs.6,648,246 (14%) of the total bursaries disbursed were not acknowledged through acknowledgement letters and receipts by the beneficiary schools and institutions.

In the circumstances, the accuracy and completeness of bursary disbursements of Kshs.6,648,246 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 - Runyenjes Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual receipts on comparable basis of Kshs.246,294,018 and Kshs.201,205,139 respectively resulting to underfunding of Kshs.45,088,879 or 18%. Similarly, the fund spent Kshs.188,771,349 against an approved budget of Kshs.246,294,018 resulting to an under-expenditure of Kshs.57,522,669 or 23% of the budget.

The underfunding and under absorption of funds affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management had not resolved the issues nor explained failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Stalled Projects

Review of the project status reports revealed that twenty-seven (27) projects with a total expenditure of Kshs.16,452,259 had either stalled or delayed to be completed. Management did not explain the reasons for non-completion of the projects.

In the circumstances, the public did not obtain value for money on expenditure of Kshs.16,452,259 on the projects.

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 governance were not effective.

Basis of Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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 controls 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 controls 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 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 controls.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

07 September, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

7. FINANCIAL STATEMENTS

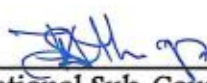
7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2021

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	163,658,342	120,750,258
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	27,000	46,000
TOTAL RECEIPTS		163,685,342	120,796,258
PAYMENTS			
Compensation of employees	4	3,086,143	2,416,931
Use of goods and services	5	9,716,776	6,274,656
Transfers to Other Government Units	6	107,290,758	51,381,256
Other grants and transfers	7	68,677,672	37,493,120
Acquisition of Assets	8	-	-
Other Payments	9	-	1,690,014
TOTAL PAYMENTS		188,771,349	99,255,977
SURPLUS/(DEFICIT)		(25,086,007)	21,540,281

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 11/05/2022 and signed by:


Fund Account Manager

Name: Charity Mwarangu


National Sub-County Accountant

Name: Sebastian Kiarie
ICPAK M/No: 16877


Chairman NG-CDF Committee

Name: Elly Mugo Karuguti

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

Reports and Financial Statements

For the year ended June 30, 2021

7.5 7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2021

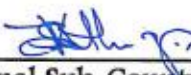
	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,237,193	37,087,049
Cash Balances (cash at hand)	10B	200,420	432,748
Total Cash and Cash Equivalents		12,437,613	37,519,797
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		12,437,613	37,519,797
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		12,437,613	37,519,797
REPRESENTED BY			
Fund balance b/fwd	13	37,519,797	15,777,006
Prior year adjustments	14	3,823	202,510
Surplus/Deficit for the year		(25,086,007)	21,540,281
NET FINANCIAL POSITION		12,437,613	37,519,797

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 11/05/2022 and signed by:



Fund Account Manager

Name: Charity Mwarangu



National Sub-County Accountant

Name: Sebastian Kiarie
ICPAK M/No:16877



Chairman NG-CDF Committee

Name: Elly Mugo Karuguti

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUNYENJES CONSTITUENCY
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For the year ended June 30, 2021

7.7 7.3 STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30th JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	163,658,342	120,750,258
Other Receipts	3	27,000	46,000
Total receipts		163,685,342	120,796,258
Payments for operating expenses			
Compensation of Employees	4	3,086,143	2,416,931
Use of goods and services	5	9,716,776	6,274,656
Transfers to Other Government Units	6	107,290,758	51,381,256
Other grants and transfers	7	68,677,672	37,493,120
Other Payments	9		1,690,014
Total payments		188,771,349	99,255,977
Total Receipts Less Total Payments		(25,086,007)	21,540,281
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	3,823	202,510
		3,823	202,510
Net cash flow from operating activities		(25,082,184)	21,742,791
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(25,082,184)	21,742,791
Cash and cash equivalent at BEGINNING of the year	13	37,519,797	15,777,006
Cash and cash equivalent at END of the year		12,437,613	37,519,797

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 11/05/2022 and signed by:


Fund Account Manager

Name: Charity Mwarangu


National Sub-County Accountant

Name: Sebastian Kiarie
ICPAK M/No: 16877


Chairman NG-CDF Committee

Name: Elly Mugo Karuguti

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

**7.8 7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
FOR THE YEAR ENDED 30th JUNE 2021**

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	37,519,797	71,658,342	246,267,018	201,178,139	45,088,879	81.7%
Proceeds from Sale of Assets				0			0.0%
Other Receipts		27,000		27,000	27,000		100.0%
TOTAL RECEIPTS	137,088,879	37,546,797	71,658,342	246,294,018	201,205,139	45,088,879	81.7%
PAYMENTS							
Compensation of Employees	3,444,285	2,568,217	242,760	6,255,262	3,086,143	3,169,119	49.3%
Use of goods and services	8,851,854	2,413,717	3,723,228	14,988,799	9,716,776	5,272,023	64.8%
Transfers to Other Government Units	49,697,930	17,061,572	31,195,382	97,954,884	107,290,758	-9,335,874	109.5%
Other grants and transfers	74,094,810	15,421,305	36,496,971	126,013,086	68,677,672	57,335,414	54.5%
Acquisition of Assets				0			#DIV/0!
Other Payments	1,000,000.00	54,986.00		1,054,986		1,054,986	0.0%
Unallocated		27,000.00		27,000		27,000	
TOTAL	137,088,879	37,546,797	71,658,342	246,294,018	188,771,349	57,522,669	76.6%

(a) NG-CDF RUNYENJES received Ksh 92,000,000.00 from its allocation for 2020/21 which affected implementation along with that the country was affected by Covid-19 pandemic which brought most NG-CDF activities to a halt.

(b) The changes in the original budget and final budget are due to funds brought forward from the previous financial year of Ksh 37,519,797.00 and also A.I.E received in financial year 2020/21 but for financial year 2018/19 of Ksh 2,290,617.51 and 2019/20 of Ksh 69,367,724.10.

The NGCDF-RUNYENJES Constituency financial statements were approved on 11/05/2022 and signed by:

 Fund Account Manager Name: Charity Mwarangu	 National Sub-County Accountant Name: Sebastian Kiarie	 Chairman NG-CDF Committee Name: Elly Mugo Karuguti
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

ICPAK M/No:16877

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	57,522,669.00
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,879.00
	12,433,790.00
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	3,823.00
Cash and Cash Equivalents at the end of the FY 2020/2021	12,437,613.00

The NGCDF-RUNYENJES Constituency financial statements were approved on 11/05/2022 and signed by:


Fund Account Manager
Name: Charity Mwarangu


National Sub-County Accountant
Name: Sebastian Kiarie
ICPAK M/No: 16877


Chairman NG-CDF Committee
Name: Elly Mugo Karuguti

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUNYENJES CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2021**

**7.5 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE
YEARENDED 30th JUNE 2021**

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES						
Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening balance (C/Bk) and AIA	Previous Years' outstanding disbursement	2020/2021	2020/2021	2020/2021
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration						
Employees' Salaries	3,444,285	2,568,217	242,760	6,255,262	3,086,143	3,169,119
Goods and Services	3,783,808	1,017,158		4,800,966	3,914,998	885,967
Committee Expenses	954,000			954,000	954,000	-
Sub-Total	8,182,093	3,585,375	242,760	12,010,227	7,955,141	4,055,087
2.0 Monitoring and Evaluation						
Goods and Services	2,114,046	52,379	821,034	2,987,459	807,300	2,180,159
Committee Expenses	1,000,000	1,583,018	800,000	3,383,018	2,285,478	1,097,540
Capacity Building of NG-CDFs/PMCs	1,000,000	1,261,160	602,197	2,863,357	1,755,000	1,108,357
Sub-Total	4,114,046	2,896,557	2,223,231	9,233,834	4,847,778	4,386,056
3.0 Emergency						
Emergency	7,192,207	200,000	5,098,241	12,490,448		9,572,207
Emergencies		641,611		641,611		
Kigaa Primary School (Re-allocation)				-	98,241	
Kubukubu Boarding Primary School (Re-Allocation)				-	200,000	
Mwenendega Primary School(Re-allocation)				-	197,611	
Rukuriri secondary school(Re-allocation)				-	264,000	
Nyagari Secondary school				-	400,000	
Mufu primary school				-	400,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021**

Kaveti primary school				-	400,000	
Ngeniari primary school				-	400,000	
Nyagari primary school				-	400,000	
Ndumari primary school				-	800,000	
Sub-Total	7,192,207	841,611	5,098,241	13,132,059	3,559,852	9,572,207
4.0 Bursary and Social Security Programme						
Bursary Secondary Schools	26,500,000	1,983,258	19,039,352	47,522,610	27,222,000	20,300,610
Bursary Tertiary Schools	19,497,208	1,979,800	3,933,852	25,410,859	19,980,000	5,430,859
Bursary Special Schools	2,000,000			2,000,000		2,000,000
Sub-Total	47,997,208	3,963,058	22,973,203	74,933,469	47,202,000	27,731,469
5.0 Sports						
Runyenjes Tournament	2,742,698	36,822	2,747,354	5,526,874	2,747,500	2,779,374
Runyenjes Tournament	-			-		
	2,742,698	36,822	2,747,354	5,526,874	2,747,500	2,779,374
6.0 Environment						
Njeruri primary school	400,000			400,000	400,000	-
Ngarari primary school	400,000			400,000	400,000	-
Kiamboa primary school	400,000			400,000	400,000	-
Karundori primary school	600,000			600,000		600,000
Kiarimui primary school	500,000			500,000	500,000	-
Kathanjuri Assistant County Commissioner's office	442,698			442,698		442,698
St Joseph Kevote primary school			88,624	88,624	88,624	-
St Mark Karue primary School			88,624	88,624	88,624	-
Kianjuki primary school			88,624	88,624	88,624	-
Ngoire primary school			88,624	88,624	88,624	-
Kavutiri primary school			88,624	88,624	88,624	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021**

Karumiri primary school			88,624	88,624	88,624	-
Matururi primary school			88,624	88,624	88,624	-
Macumo primary school			88,624	88,624	88,624	-
Ngeniari primary school			88,624	88,624	88,624	-
Magaca primary school			88,624	88,624	88,624	-
Mukuria primary school			88,624	88,624	88,624	-
Kinthithe primary school			88,624	88,624	88,624	-
Kathanjuri primary school			88,624	88,624	88,624	-
Canon Albert primary school			88,624	88,624	88,624	-
Kanginga primary school			88,624	88,624	88,624	-
Kaveti primary school			88,624	88,624	88,624	-
Kathande primary school			88,624	88,624	88,624	-
Thicingi primary school			88,624	88,624	88,624	-
Irangi primary school			88,624	88,624	88,624	-
Mbuijeru primary school			88,624	88,624	88,624	-
St Joseph Gaikama Boarding Primary School			88,624	88,624	88,624	-
Gatinda primary school			88,624	88,624	88,624	-
Kigaa primary school			88,624	88,624	88,624	-
Gikuuri primary school			88,624	88,624	88,624	-
Kagaari primary school			88,624	88,624	88,624	-
Gichiche primary school			88,624	88,624	88,624	-
Njeruri primary school			88,624	88,624	88,624	-
Kathari primary school			88,624	88,624	88,624	-
Kivuria primary school			88,624	88,624	88,624	-
Karigiri boarding primary school			88,624	88,624	88,624	-
Kiangungi primary school			88,624	88,624	88,624	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUNYENJES CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021**

Kianjokoma primary school			70,000	70,000	70,000	-
Kavutiri primary school			70,000	70,000	70,000	-
Kianjuki primary school			70,000	70,000	70,000	-
Ngoire primary school			70,000	70,000		70,000
Kevote primary school			70,000	70,000	70,000	-
Ena primary school			70,000	70,000	70,000	-
Nthagaiya primary school			70,000	70,000	70,000	-
Ugweri primary school			70,000	70,000	70,000	-
Kavuru primary school			70,000	70,000	70,000	-
Gichera primary school			70,000	70,000	70,000	-
Karurumo primary school			70,000	70,000	70,000	-
Kandete primary school			70,000	70,000	70,000	-
Nyagari primary school			70,000	70,000	70,000	-
Ciamanda primary school			70,000	70,000	70,000	-
Kathunguri primary school			70,000	70,000	70,000	-
Kariru primary school			80,818	80,818	80,818	-
Muragari primary school			70,000	70,000	70,000	-
Nduuri primary school			70,000	70,000	70,000	-
Kamugere primary school			70,000	70,000	70,000	-
Kanja primary school			70,000	70,000	70,000	-
Mugui primary school			70,000	70,000	70,000	-
Gitare primary school			70,000	70,000	70,000	-
Kagaari primary school			70,000	70,000	70,000	-
Gikuuri primary school			70,000	70,000	70,000	-
Kigaa primary school			70,000	70,000	70,000	-
Gichiche primary school			70,000	70,000	70,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 RUNYENJES CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2021**

Kathari primary school			70,000	70,000	70,000	-
Rukuriri primary school			70,000	70,000	70,000	-
Kiangungi primary school			70,000	70,000	70,000	-
Mufu primary school			70,000	70,000	70,000	-
Gatumbi primary school			70,000	70,000	70,000	-
Sub-Total	2,742,698	-	4,928,172	7,670,870	6,558,172	1,112,698
7.0 Primary School Projects						
Karigiri boarding primary school	2,000,000			2,000,000	2,000,000	-
Gichiche primary school	2,800,000			2,800,000	2,800,000	-
St Micheal Kevote primary school	1,745,000			1,745,000	1,745,000	-
Irangi primary school	1,000,000			1,000,000	1,000,000	-
Karungu primary school	1,000,000			1,000,000	1,000,000	-
Kiangungi primary school	2,100,000			2,100,000	2,100,000	-
Karurumo primary school	2,000,000			2,000,000	2,000,000	-
Kathanjuri primary school	2,000,000			2,000,000	2,000,000	-
Makengi primary school	2,000,000			2,000,000	2,000,000	-
Kiarimui primary school	2,300,000			2,300,000	2,300,000	-
Ugweri primary school	2,100,000			2,100,000	2,100,000	-
Ngeniari primary school	2,500,000			2,500,000	2,500,000	-
Kathande primary school	1,600,000			1,600,000	1,600,000	-
St Phillip Makengi Primary School			1,000,000	1,000,000	1,000,000	-
Gikuuri Primary School			2,932,975	2,932,975	2,932,975	-
Kigaa Primary School			2,000,000	2,000,000	2,000,000	-
St Joseph Gaikama Boarding Primary School			1,000,000	1,000,000	1,000,000	-
Kanja Primary School			1,000,000	1,000,000	1,000,000	-
Kathambaiconi Primary School			1,000,000	1,000,000	1,000,000	-

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Karundori Primary School			1,200,000	1,200,000	1,200,000	-
Kithare Primary School			1,000,000	1,000,000	1,000,000	-
Kanja primary school		3,793		3,793		3,793
Kianjokoma Boarding Primary School		1,000,000		1,000,000	1,000,000	-
Gichagori Electricity Connection		100,000		100,000	100,000	-
Sub-Total	25,145,000	1,103,793	11,132,975	37,381,768	37,377,975	3,793
8.0 Secondary School Projects						
Kiamboa Secondary School	1,400,000			1,400,000	1,400,000	-
Kasafari Day Secondary School	1,600,000			1,600,000	1,600,000	-
Kinthithe Secondary School	1,600,000			1,600,000	1,600,000	-
Kariru Secondary School	780,000			780,000	780,000	-
Mukuria Secondary School	500,000			500,000	500,000	-
Kathari Secondary School	1,500,000			1,500,000	1,500,000	-
Gikuuri Secondary School	3,000,000			3,000,000	3,000,000	-
Kigaa Secondary School	750,000			750,000	750,000	-
Kanduri Secondary School	1,100,000			1,100,000	1,100,000	-
Ndumari Secondary School	1,100,000			1,100,000	1,100,000	-
Kivuria Day Secondary School	1,800,000			1,800,000	1,800,000	-
Muganjuki Secondary School	3,000,000			3,000,000	3,000,000	-
Gakwegori secondary School	3,600,000			3,600,000	3,600,000	-
Moi high school Mbiruri	1,000,000			1,000,000		1,000,000
Karurumo secondary school	1,022,930			1,022,930	1,022,930	-
Ciamanda Secondary School	100,000			100,000	100,000	-
Rukuriri Secondary School	300,000			300,000	300,000	-
Ugweri Secondary school	400,000			400,000	400,000	-

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Kasafari Day Secondary School			2,000,000	2,000,000	2,000,000	-
Kinthithe Secondary School			2,000,000	2,000,000	2,000,000	-
Mukuria Secondary School		1,937,593	562,407	2,500,000	2,500,000	-
Kavutiri Day Secondary School			2,100,000	2,100,000	2,100,000	-
St Francis Ngoire Secondary School			400,000	400,000	400,000	-
St Francis Ngoire Secondary School			1,000,000	1,000,000	1,000,000	-
Kianjuki Secondary School			1,000,000	1,000,000	1,000,000	-
Gichiche Secondary School			1,100,000	1,100,000	1,100,000	-
Gikuuri Secondary School			2,500,000	2,500,000	2,500,000	-
Kanja Secondary School			700,000	700,000	700,000	-
St. Mark Ena Secondary School			2,000,000	2,000,000	2,000,000	-
Kanduri Secondary School			1,000,000	1,000,000	1,000,000	-
Ndumari Secondary School			700,000	700,000	700,000	-
Kiangungi Secondary School			2,000,000	2,000,000	2,000,000	-
Muganjuki Secondary School			1,000,000	1,000,000	1,000,000	-
Kiamboa Secondary School		2,000,000		2,000,000	2,000,000	-
Kariru Secondary School		2,500,000		2,500,000	2,500,000	-
Kathari Secondary School		2,500,000		2,500,000	2,500,000	-
Kigaa Secondary School		2,500,000		2,500,000	2,500,000	-
Gitare Day Secondary School		1,000,000		1,000,000	1,000,000	-
Nthagaiya Day Secondary School		2,500,000		2,500,000	2,500,000	-
Ugweri Secondary school		2,600,000		2,600,000	2,600,000	-
Kivuria Day Secondary School		2,000,000		2,000,000	2,000,000	-
Gatumbi Secondary School		3,000,000		3,000,000	3,000,000	-
Nduuri Secondary School		3,000,000		3,000,000	3,000,000	-
Sub-Total	24,552,930	25,537,593	20,062,407	70,152,930	69,152,930	1,000,000

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9.0 Tertiary institutions projects						
10.0 Security Projects						
Kianjokoma Police Station	720,000			720,000	720,000	-
Kianjokoma Police Station	1,600,000			1,600,000	1,600,000	-
Ugweri police post	1,200,000			1,200,000	1,200,000	-
Kamugere assistant chief office	900,000			900,000	900,000	-
Kamugere assistant chief office	100,000			100,000	100,000	-
Mukuria assistant chief office	900,000			900,000		900,000
Mukuria assistant chief office	100,000			100,000		100,000
Nyagari assistant chief office	900,000			900,000		900,000
Nyagari assistant chief office	100,000			100,000		100,000
Kawanjara assistant chief office	900,000			900,000		900,000
Karurumo chief's office	1,200,000			1,200,000		1,200,000
Runyenjes West chief office	1,400,000			1,400,000	1,400,000	-
Runyenjes West chief office	100,000			100,000	100,000	-
Nthagaiya Chief's office	900,000			900,000		900,000
Nthagaiya Chief's office	100,000			100,000		100,000
Njeruri assistant chief's office	600,000			600,000	600,000	-
Njeruri assistant chief's office	600,000			600,000		600,000
Njeruri assistant chief's office	100,000			100,000		100,000
Kiringa assistant chief's office	900,000			900,000	900,000	-
Kiringa assistant chief's office	100,000			100,000	100,000	-
Makengi Assistant Chief Office			400,000	400,000	400,000	-
Mbuinjeru Assistant Chief's Office			350,000	350,000	350,000	-

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Kianjokoma Police Station		1,000,000		1,000,000	1,000,000	-
Sub-Total	13,420,000	1,000,000	750,000	15,170,000	9,370,000	5,800,000
Strategic Plan		54,986		54,986		54,986
Runyenjes NG-CDF office	1,000,000			1,000,000		1,000,000
Sub-Total	1,000,000	54,986	-	1,054,986	-	1,054,986
Unallocated		27,000		27,000	-	27,000
GRAND TOTAL	137,088,879	37,546,797	71,658,342	246,294,018	188,771,349	57,522,669

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7.6 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

External Assistance

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

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

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SIGNIFICANT ACCOUNTING POLICIES CONT...

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

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

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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

SIGNIFICANT ACCOUNTING POLICIES CONT...

amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

SIGNIFICANT ACCOUNTING POLICIES CONT...

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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7.7 NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NG-CDF BOARD

TRANSFERS FROM NG-CDF BOARD			
Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE NO. B047305		52,750,258
Normal Allocation	AIE NO. B 041196		4,000,000
	AIE NO. B 047644		20,000,000
	AIE NO. B 49166		6,000,000
	AIE NO. B 104084		15,000,000
	AIE NO. B 104466		23,000,000
	AIE NO. B 104762	2,290,617.50	
	AIE NO. B 104748	20,300,000.00	
	AIE NO. A823716	33,000,000.00	
	AIE NO. B 104835	16,067,724.10	
	AIE NO. B 124656	9,000,000.00	
	AIE NO. B 128022	12,000,000.00	
	AIE No. B128264	6,900,000.00	
	AIE No .B119632	8,500,000.00	
	AIE No. B132025	6,000,000.00	
	AIE No. B132349	6,000,000.00	
	AIE No. B138988	13,000,000.00	
	AIE No. B126280	7,000,000.00	
	AIE No. B105075	11,600,000.00	
	AIE No. B140719	12,000,000.00	
TOTAL		163,658,342	120,750,258

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	27,000	46,000
Other Receipts Not Classified Elsewhere	-	-
Total	27,000	46,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2020-2021	2019-2020
	Kshs	Kshs
Basic wages of contractual employees	2,425,970	2,086,260
Basic wages of casual labour		-
Personal allowances paid as part of salary		-
House allowance	-	-
Transport allowance	-	-
Leave allowance		-
Other personnel payments		-
Employer contribution to NSSF	151,630	-
Gratuity-contractual employees	508,543	330,671
TOTAL	3,086,143	2,416,931

5 USE OF GOODS AND SERVICES		
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	66,050	48,000
Electricity		0
Communication, supplies and services	130,000	0
Domestic travel and subsistence	192,600	47,900
Training expenses	1,755,000	0
Other committee expenses	2,285,478	505,000
Committee allowance	2,592,890	2,837,900
Office and general supplies and services	245,648	420,515
Fuel , oil & lubricants	850,000	750,000
Other operating expenses		1,423,041
Bank service commission and charges	26,160	0
Other Operating Expenses	900,000	-
Security operations	270,000	-
Routine maintenance - vehicles and other transport equipment	402,950	242,300
TOTAL	9,716,776	6,274,656

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools	37,873,828	24,031,256
Transfers to secondary schools	69,416,930	27,350,000
Transfers to tertiary institutions	-	-
Transfers to health institutions	-	-
TOTAL	107,290,758	51,381,256

7. OTHER GRANTS AND OTHER TRANSFERS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bursary – Secondary	27,222,000	984,500
Bursary –Tertiary	19,980,000	20,466,500
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Security	9,370,000	9,850,000
Sports	2,747,500	3,192,120
Environment	6,558,172	-
Cultural Projects	-	-
Other project(office)	-	-
Emergency Projects	2,800,000	3,000,000
TOTAL	68,677,672	37,493,120

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

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9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	1,690,014
ICT Hub	-	-
Total	-	1,690,014

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Equity Bank, Embu Branch A/C no.0190270618472	12,237,193	37,087,049
Sub-Total	12,237,193	37,087,049
10B: CASH IN HAND		
Other Locations Cash with D.A for office use.	200,420	432,748
Sub-Total	200,420	432,748
Total	12,437,613	37,519,797

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

12A. RETENTION

	2020-2021	2019-2020
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

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12B. GRATUITY DEPOSITS

	2020-2021	2019-2020
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Add as appropriate		
Total	-	-

13. BALANCES BROUGHT FORWARD

	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	37,087,049	15,776,858
Cash in hand	432,748	148
Imprest		-
Total	37,519,797	15,777,006

14. PRIOR YEAR ADJUSTMENTS (Annex 6)

	FY 2020/2021	FY 2019/2020
Description of the error	Kshs	Kshs
Bank account Balances	3,823	202,510
Cash in hand	-	-
Accounts Payables	-	-
Receivables	-	-
Others (<i>Reversed stale cheques</i>)	-	-
Total	3,823	202,510

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2020-2021	2019-2020
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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7.8 OTHER IMPORTANT DISCLOSURES

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	-	-

2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff		508,543
Others (<i>specify</i>)		-
Total		508,543

3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,169,119	2,810,976
Use of goods and services	5,272,023	6,136,945
Amounts due to other Government entities (see attached list)		48,256,954
Amounts due to other grants and other transfers (see attached list)	57,335,414	51,918,276
Others (<i>specify</i>)	1,054,986	54,986
Unallocated funds	27,000	
Total	57,522,669	109,178,138

The figure for unutilized funds for F/Yr. 2019/2020 differs with the figure under adjustment column of Summary Statement of Appropriation: Recurrent and Development Combined due to A.I.A received thus has led to a difference of Ksh 27,000 (**Annex 3B**).

4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account Balances	11,638,028	15,379,537
Total	11,638,028	15,379,537

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8.0 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Prior Year Adjustment	The FAM and Sub County Accountant will attach the necessary documents	FAM-Charity Mwarangu & Sebastian Kiarie	Resolved	Fy 2020-2021
1.2	Summary Statement of Appropriation	The FAM and Sub County Accountant will attach the necessary documents	FAM-Charity Mwarangu & Sebastian Kiarie	Resolved	Fy 2020-2021
1.3	Opening balances of Fixed Assets	The FAM will correct the issue	FAM- Charity Mwarangu	Resolved	Fy 2020-2021
2.0	Unsupported Committee allowances	The FAM and Sub County Accountant will attach the necessary documents	FAM-Charity Mwarangu & Sebastian Kiarie	Resolved	Fy 2020-2021
3.0	Unaccounted for bursaries	The FAM and NG-CDFC staff will provide the documents	FAM- Charity Mwarangu and NG-CDFC Staff	Resolved	Fy 2020-2021
4.0	Strategic Plan	The FAM and NG-CDFC will provide the documents	FAM- Charity Mwarangu and NG-CDFC	Resolved	Fy 2020-2021
1.1	Progress on follow up auditor recommendations	The FAM, NG-CDFC & Sub County Accountant will provide the documents	FAM- Charity Mwarangu , NG-CDFC and SCA	Resolved	Fy 2020-2021

Fund Account Manager, NG CDF Runyenjes Constituency

Sign.....

Date.....

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9.0 ANNEXES

7.9 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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7.10 ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
NG-CDF STAFF SALARY						
1.						
2.						
3.						
Sub-Total						
NG-CDF STAFF GRATUITY						
Sub-Total						
Unionisable Employees						
4.						
5.						
6.						
Sub-Total						
Others (specify)						
7.						
8.						
9.						
Sub-Total						
Grand Total						

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7.11 ANNEX 3A–UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding balance		Outstanding balance	Comments
		2020 - 2021		2019 - 2020	
		Kshs		Kshs	
Compensation of employees		3,169,119		2,764,976	
Use of goods and services		6,772,020		6,136,945	
Sub total		9,941,139		8,901,921	
Amounts due to other Government entities					
Kanja Primary School		3,793	St Phillip Makengi Primary School	1,000,000	
Moi High School Mbiruri Secondary		1,000,000	Gikuuri Primary School	2,456,954	
			Kigaa Primary School	2,000,000	
			St Joseph Gaikama Boarding Primary School	1,000,000	
			Kanja Primary School	1,000,000	
			Kianjokoma Boarding	1,000,000	
			Kathambaiconi Primary School	1,000,000	
			Karundori Primary School	1,200,000	
			Kithare Primary School	1,000,000	
			Kiamboa Secondary	2,000,000	
			Kasafari Day Secondary School	2,000,000	
			Kinthithe Secondary	2,000,000	

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			School		
			Kariru Secondary	2,500,000	
			Mukuria Secondary School	2,500,000	
			Kathari secondary	2,500,000	
			Kavutiri Day Secondary School	2,100,000	
			St Francis Ngoire Secondary School	400,000	
			Kianjuki Secondary School	1,000,000	
			Gichiche Secondary School	1,100,000	
			Gikuuri Secondary School	2,500,000	
			Kigaa secondary	2,500,000	
			Gitared day sec	1,000,000	
			Kanja Secondary School	700,000	
			St. Mark Ena Secondary School	2,000,000	
			Kanduri Secondary School	1,000,000	
			Nthagaiya Day Sec	2,500,000	
			Ndumari Secondary School	700,000	
			Ugweri Sec sch	2,600,000	
Sub-Total		1,003,793	Sub-Total	45,256,954	
Amounts due to other grants and other transfers			Amounts due to other grants and other transfers		

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Emergency		9,572,207	Emergency	5,739,852	
Bursary		26,231,472	Bursary	39,508,916	
Sports		2,779,374	Sports	2,784,176	
Environment		1,112,698	Environment	4,931,965	
Mukuria assistant chief office		900,000	Makengi Assistant Chief Office	400,000	
Mukuria assistant chief office		100,000	Mbuinjeru Assistant Chief's Office	350,000	
Nyagari assistant chief office		900,000	Gichagori Electricity Connection	100,000	
Nyagari assistant chief office		100,000	Other project	103,367	
Kawanjara assistant chief office		900,000	Kianjokoma Police Station	1,000,000	
Karurumo chief's office		1,200,000			
Nthagaiya Chief's office		900,000			
Nthagaiya Chief's office		100,000			
Njeruri assistant chief's office		600,000			
Njeruri assistant chief's office		100,000			
Sub-Total		45,495,750	Sub-Total	54,918,277	
Others (specify)		54,986	Others (specify)	54,986	
Runyenjes NG-CDF Office		1,000,000			
Unallocated funds		27,000	Unallocated funds	46,000	
TOTAL		57,522,669		109,178,138	

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ANNEX 3B ADJUSTMENT OF UNUTILIZED FUND 2018/2019

ITEM	AMOUNT
A.I. A	27,000
TOTAL	27,000

7.12 ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	6,066,306			6,066,306
Transport equipment	2,825,910			2,825,910
Office equipment, furniture and fittings	615,572			615,572
ICT Equipment, Software and Other ICT Assets	1,071,904			1,071,904
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	10,579,692			10,579,692

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

No.	PMC	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
1	Mbuinjeru asst chief offc	190164204038	54,812	2,696.00
2	Nduuri sec sch	190162421168	507,151	2,504,421.00
3	Kavutiri A.P. line line	190162332962	100,119	100,119.00
4	Mukuuri assistant chief office	190164045830	102,744	102,744.00
5	Kithunguthia pry	190162735243	202,237	202,237.00
6	Ugweri Pry	190162470836	300,373	300,113.00
7	Kariru Secondary School	190194922239	192,463	443,214.00
8	Ndumari Pry	190194925572	379,364	306,448.00
9	Kanduri pry School	190161758163	22,871	900,345.00
10	Mbuinjeru pry	190198952591	32,374	505,392.00
11	Kiamboa Secondary School	190194922239	1,546,830	1,869,330.00
12	Kigaa Secondary	190163140422	1,028,592	1,348.00
13	Ugweri Secondary School	190165691451	588,012	1,500,218.00
14	Gatumbi Secondary School	190162681357	224,887	4,365.00
15	Mbuinjeru Secondary	190293199269	121,183	389,011.00
16	Kubukubu boarding pry sch	190166029060	47,635	832775
17	Mukuria Day Sec sch	190166492010	1,089,497	2501535

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18	Ndumari Sec Sch	190164079204	243,927	907160
19	Nthagaiya Day Sec Sch	190170723803	165,936	2006065
20	DOE Kivuria Pry Sch	190172077948	98,143	
21	Kathuriri Day Sec Sch	190278906190	51,467	
22	Kigaa Pry sch	1350280236005	33,493	
23	SA Gikuuri Pry sch	190194939326	186,636	
24	St Johns Boarding Pry sch Gaikama	1350280236026	86,091	
25	St Phillip Makengi pry sch	190262486518	1,000,000	
26	Kanja Pry Sch	190162499156	165,118	
27	DEB Gichiche pry sch	190163607293	24,187	
28	St Michael Sec-Kevote	190194971927	129,623	
29	St Anthony Kivuria Mixed Sec Sch	1350279958171	158,896	
30	Gitare Mixed Sec Sch	1350279961799	176,634	
31	St Gertrude Kinthithe Sec Sch	190166473047	381,403	
32	St Francis Ngoire Sec Sch	190177691654	179,985	
33	Kianjuki Sec Sch	190166910785	1,020,313	
34	Kanja Sec Sch	190163434381	67,099	
35	St Mark Ena Day Sec Sch	190165715783	201,003	
36	Kanduri Sec Sch	1350279803765	390,609	
37	Gikuuri Sec Sch	190162420670	48,034	
38	Kiangungi Sec Sch	190170316833	116,031	
39	Kavutiri Sec Sch	1350279469838	172,256	
			11,638,028	15,379,536

**7.14 ANNEX 6 - SCHEDULE FOR PRIOR YEAR ADJUSTMENT
PRIOR YEAR ADJUSTMENT 2019/2020**

DATE	CHEQUE No.	PAYEE	AMOUNT	
23/08/2019	4770	Posta	1510	Cheque reversed in the previous financial year but paid in this current 2019/2020
29/1/2020	155	Bursary	1000	Bursary voucher undercast
22/11/2019	3975	Kathambaiconi Primary School	200,000	Cheque paid in previous financial year but reversed in this financial year
		TOTAL	202,510	
PRIOR YEAR ADJUSTMENT 2020/2021				
20/11/2020	5131	Commissioner of Domestic Tax	3,823	Payment reversed in this financial year but for previous financial year.
		TOTAL	3,823	