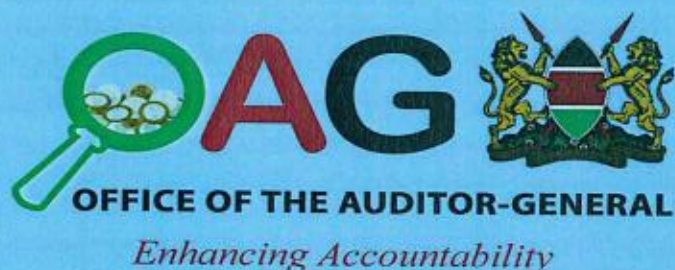


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



LUGARI 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)

FUND ACCOUNT MANAGER
LUGARI NG CONSTITUENCY DEV FUND
P.O. Box 700-30106,
TURBO

28/09/2022

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

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Lugari Constituency

National Government Constituencies Development Fund (NGCDF)

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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

Core Values

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National Government Constituencies Development Fund (NGCDF)

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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 Lugari 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	ALEX MOI LWAMBA
2.	Sub-County Accountant	AGNES KISEMBE
3.	Chairman NGCDFC	AGREY JEREMIAH
4.	Member NGCDFC	Beatrice Shirandula

(d) Fiduciary Oversight Arrangements

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

NGCDF Office Building.
P.O Box 700
30106
TARBO.

Lugari Constituency

National Government Constituencies Development Fund (NGCDF)

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(f) Lugari Constituency NGCDF Contacts

Telephone: (254) 720320263

E-mail: cdflugari@ngcdf.go.ke

Website: www.lugaringcdf.go.ke

(g) Lugari Constituency NGCDF Bankers

Cooperative Bank of Kenya

P.O Box 2948 Webuye

A/C 01120086153600

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 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

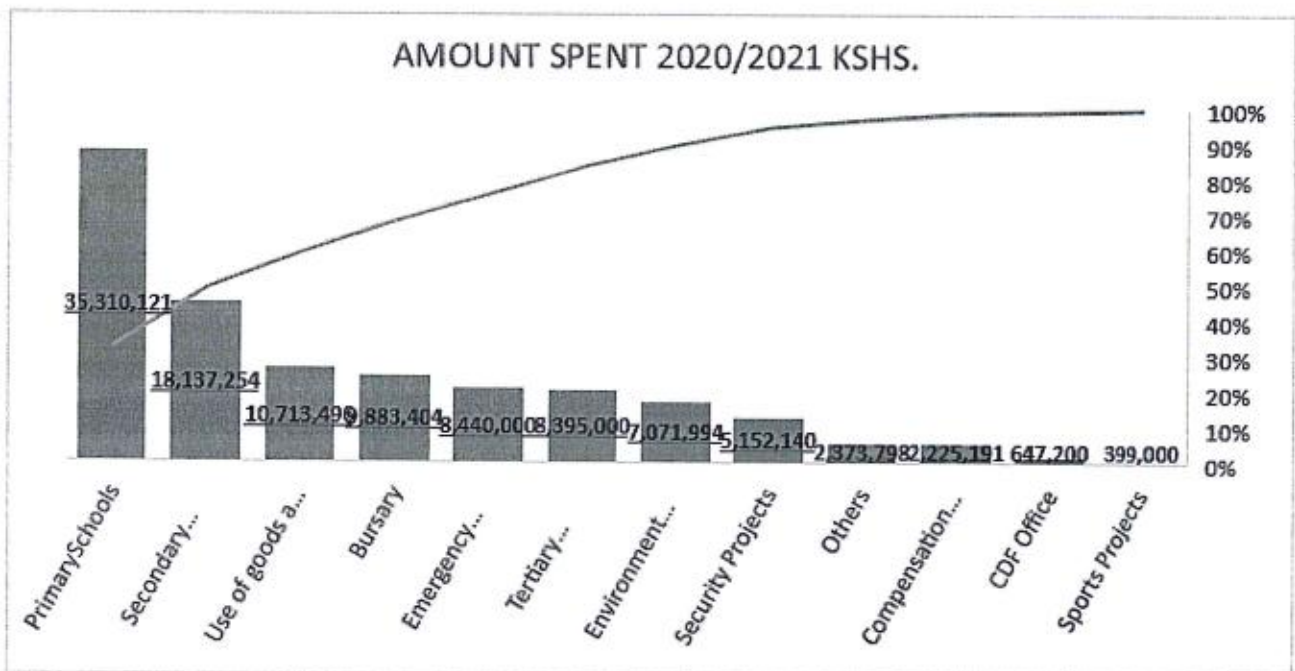


AGGREY JEREMIAH WEKESA
CHAIRPERSON
LUGARI NGCDF

It is my pleasure to present to you LUGARI NGCDF's annual report and financial statements for the financial year 2020/2021. In the year under review, our overall performance has gone down as compared to last financial year due to low disbursement of funds from the CDF Board.

By the end of the financial year 2020/2021 CDF Board had disbursed Kshs.100,460,817 as compared to Kshs 192,447,782 disbursed last financial year 2019/2020. From the amount disbursed we managed to spend Kshs 108,748,598 which is 108% of the received funds. The 8% is the balances brought forward from last financial year 2019/2020.

COMPARISON OF SECTORAL EXPENDITURE IN 2019-2020



From the table shown above, we spent more funds in primary schools with Kshs 35,310,121 going for construction of classrooms in primary schools. Most of our primary schools have less classrooms

Lugari Constituency

National Government Constituencies Development Fund (NGCDF)

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

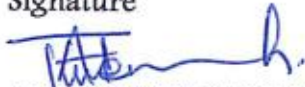
due to increased enrolments and some have mud classrooms. Schools are a priority to our constituency that is why it has a lion's share in our allocations.

We allocated Kshs 35,000,000 to bursary but due to change of the school calendar year our bursary funds were spent when the year had ended. We have improved expenditure to schools as compared to last year. We funded police posts in places where we need to beef up security and will continue to do the same in the coming financial years.

Due to covid 19 pandemic we were not able to do monitoring and evaluation this year as expected due to closure of schools. A big amount of our emergency funds was used to purchase masks and sanitizers to assist our local school children from spread of the virus. Our bursary disbursement was also affected due to change of financial calendar.

We look forward to a better financial year to finish the pending projects and give our people the value for money

Signature



AGRREY JEREMIAH WEKESA
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.

Lugari Constituency is in Kakamega County and lies in the Upper Medium ecological zone. This Upper Medium also covers Ikolomani, Lurambi, Malava, Navakholo and Shinyalu and practice intensive maize, sugarcane, banana, tea, beans and horticultural production mainly on small scale. Residents in Lugari and Likuyani practice large scale farming.

The Constituency measures 367.2km² and is made up of six (6) wards (Mautuma, Lugari, Lumakanda, Chekalini, Chevaywa and Lwandeti). Mautuma is the largest with 83.8Km² followed by Lugari at 81.3Km² while Chekalini is the smallest with 41.7Km

The key development objectives of NGCDF-LUGARI Constituency's 2018-2023 plan are to: In underscoring the above, the key development objectives of NGCDF-LUGARI Constituency's 2018-2023 plan included but not limited to;

The constituency has identified seven (7) strategic Objectives as a guide in developing the constituency. These are:

- i. Access to quality education
- ii. Security
- iii. Youth and Sports
- iv. Environment
- v. Emergency Support
- vi. Tracking of Results
- vii. Institutional Strengthening.

1. Access to Quality Education

Improving access to quality education through rehabilitation/renovation/construction of classrooms in various primary and secondary schools in the constituency (In total, within the plan period, 42 classrooms will be renovated and 200 new ones constructed); 31 schools will benefit from an acre piece of land; fencing of education institutions; construction of staff houses; construction/rehabilitation of laboratories in secondary schools in the constituency; Supply of laboratory equipment to secondary schools; construction/rehabilitation of multipurpose halls in all schools; Provision of ICT facilities to technical institutes and polytechnics; construction/rehabilitation of libraries in secondary schools; construction/rehabilitation of dormitories

in secondary schools; construction/rehabilitation of toilet blocks in both primary and secondary schools; leveling of playing fields in selected primary and secondary schools; and provision of water harvesting structures to schools.

Provision of bursary to needy and bright secondary school/tertiary institutions' students. The constituency allocation for bursary has been increasing since 2013/14, from Kshs. 12 million to

Lugari Constituency

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

Kshs. 20.5 million in 2016/17, representing 70.8 per cent increase. In the five years, Kshs. 130 million will be disbursed.

2. Security

Enhancing security in the constituency by constructing chiefs' and sub-chiefs' offices, AP housing units, police patrol bases; constructing/rehabilitating of administrators', chiefs' offices, police stations, and police housing units, among other initiatives.

3. Youth and Sports

Harnessing youth talent by funding youth sporting initiatives, creating awareness on the establishment of youth groups, on seeking development fund loans, and promoting youth talent.

4. Environment

Promoting environment in the constituency by organizing tree planting days. In the NGCDF Act 2015, environmental activities may be considered as development projects, provided the allocation to such activities does not exceed two percent (2%) of the total allocation of the constituency in any financial year.

5. Emergency Support

Catering for any unforeseen occurrences in the constituency (*emergency support*).

6. Tracking of Results and Institutional Strengthening

Improving the tracking of implementation NGCDF programmes. In the NGCDF Act 2015, monitoring and evaluation of ongoing, projects and capacity building of various operatives has been considered as a development project provided that not more than three percent (3%) is allocated for this purpose; and

Promoting performance management and smooth running of the NGCDF office.

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
Access to quality Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance school's 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 15 to 36 Number of laboratories increased from 2 to 3 Number of dormitories increased from 4 to 5 Number of administration blocks increased from 13 to 22
Security	Enhancing security in the constituency by constructing chiefs' and sub-chiefs' offices, AP housing units, police patrol	Develop and enhance provincial administration	Number of usable physical infrastructure built in	Number of build chiefs' offices increased from 4 to 2, Number of



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

Constituency Program	Objective	Outcome	Indicator	Performance
	bases; constructing/rehabilitating of administrators', chiefs' offices, police stations, and police housing units, among other initiatives.	and other security organs infrastructure to enhance service delivery	locations, sub locations and police stations	police posts build are 2
Youth and Sports	Empower and develop youth and special groups	to Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 10 to 30
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 water collection tanks in primary and secondary Number of trees planted	Number of tanks done were 24 in 12 schools

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. SUSTAINABILITY STRATEGY AND PROFILE

The Lugari NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development.

The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	Model Constituency in Development Experience and Education Outcomes”	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To implement national government strategies towards affording Lugari Residents quality education and reliable security services through prudent management, and effective and efficient utilization of allocated funds	This communicates what the office does to attain sustainable developments
Core Values	<ol style="list-style-type: none">1) Honesty and Integrity: The constituency leadership shall promote openness, uprightness and reliability while executing their mandate;2) Efficiency and Effectiveness: The constituency leadership will promote high productivity, competence and usefulness of resources;3) Innovativeness and Creativity: The constituency leadership is committed to resourcefulness and visionary planning and service delivery;4) Inclusiveness: The constituency leadership is committed to uphold citizen driven and focused service delivery;5) Equity and Equality: The constituency leadership will promote fairness and equal distribution of resources and services;	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

	6) Accountability and Transparency: The constituency shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.	
--	--	--

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

2. ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of LUGARI NG-CDF initiatives Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations. Our Environmental Policy In this policy statement LUGARI NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources.
- Managing and disposing of all wastage in a responsible manner.
- Providing training for our CDFO and staff so that we all work in accordance with this and

within an environmentally aware culture

- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

3. EMPLOYEES WELFARE TERMS AND CONDITIONS OF SERVICE

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

The appropriate staffing levels require effective human resource planning, starting with recruitment, selection, deployment, development and exit. In this connection, the following is the staff establishment of LUGARI NGCDF office. However, it should be noted that the implementation of this strategic plan is a collective effort of all in the constituency.

Lugari Constituency

National Government Constituencies Development Fund (NGCDF)

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

Staff Establishment

S/No	Designation	Establishment	In Post
1.	Fund Manager	1	1
2.	Secretary	1	1
3.	Ass. Accountant	2	2
4.	Support Staff	2	2
Total		6	6

Recruitment Procedure

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

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

Appointment of a selection and Interview subcommittee

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

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

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

4. HEALTH, SAFETY AND WELL BEING

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

Guidelines to General Safety: The office has maintained healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness: Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events. Fire precautions The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually. General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers. Provision of protective equipment and clothing The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

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

Lugari Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

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

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee

will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities. The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities.

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

5. COMMUNITY ENGAGEMENTS

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

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

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

Covid-19 Mitigation Measures

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

- The office purchased 1200 hand Sanitizers and 6000 masks for residents of LUGARI.
- Printing of brochures disseminating information regarding Corona Virus protection measures

Lugari Constituency

National Government Constituencies Development Fund (NGCDF)

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

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-LUGARI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-LUGARI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-LUGARI Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-LUGARI 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-LUGARI Constituency financial statements were approved and signed by the Accounting Officer on 02/07 2022


Fund Account Manager
Name: ALEX LWAMBA


Sub-County Accountant
Name: AGNES KISEMBE
ICPAK Member Number: 8815

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LUGARI 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 (NG-CDF) - Lugari Constituency set out on

pages 15 to 51, which 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 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 National Government Constituencies Development Fund - Lugari 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. Lack of an Updated Fixed Assets Register

Annex 1 to the financial statements on summary of fixed assets reflects a balance of Kshs.30,652,375 as total value of assets. However, the assets register of the Fund was not updated to reflect details relating to: date of purchase, supplier, cost, location, serial number, unique identification number, accumulated depreciation and net book value.

In the circumstances, the accuracy and completeness of Kshs.30,652,375 for the total assets balance could not be confirmed.

2. Inaccuracies in Compensation of Employees

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amounting to Kshs.2,225,191. However, the supporting schedules provided for audit reflected a total of Kshs.1,752,584 resulting to an unexplained variance of Kshs.472,607.

In the circumstances, the accuracy and completeness of Kshs.2,225,191 for compensation of employees could not be confirmed.

3. Inaccuracies in Other Grants and Transfers

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grant and transfers amounting to Kshs.31,214,508 which includes payments of Kshs.1,793,953 and Kshs.4,267,700 in respect of bursary disbursements to secondary schools and tertiary institutions respectively. However, Management did not provide a list of all applicants, successful applicants and unsuccessful applicants.

Further, the transfers includes an amount of Kshs.4,536,000 in respect of social security programmes. The amount was remitted to National Hospital Insurance Fund (NHIF) to cover seven hundred and fifty-seven (757) vulnerable households in the Constituency for

twelve (12) months. However, supporting schedules reflected an amount of Kshs.2,874,000 paid for four hundred and seventy-nine (479) households resulting to an unexplained variance of Kshs.1,662,000. In addition, no documentary evidence was provided to indicate how the households were identified.

In the circumstances, the accuracy and completeness of the above balances could not be confirmed.

4. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects balances which differed with the balances in the supporting schedules as indicated below:

Item	Sub-Item	Financial Statements (Kshs)	Supporting Schedules/ Ledger (Kshs)	Variance (Kshs)
Use of Goods and Services	Water and Sewerage	24,900	7,500	17,400
	Printing, Advertising and Information Supplies and Services	534,395	108,925	425,470
	Training Expenses	2,584,000	2,120,200	463,800
	Domestic Travel	318,800	340,535	(21,735)
	Office and General Supplies and Services	360,910	636,980	(276,070)
	Committee Allowances	5,002,590	5,734,655	(732,065)
Transfers to Other Government	Transfer to Secondary Schools	19,659,675	19,470,675	189,000
Other Grants and Transfers	Bursary - Tertiary	4,267,700	2,427,700	1,840,000
Other Payments	CDF Office Landscaping	683,238	647,200	36,038

In the circumstances, the accuracy of the statement of receipts and payments could not be confirmed.

5. Unsupported Project Management Committee (PMC) Account Balances

As disclosed in Note 17.4 and Annex 4 to the financial statements are Project Management Committee (PMC) bank account balances amounting to Kshs.4,618,828. However, four bank accounts reflected an amount of Kshs.182,767 while the certificates of bank balances reflected an amount of Kshs.692,043 resulting to an unexplained variance of Kshs.509,276.

In the circumstances, the PMC bank balances could not be confirmed.

6. Undelivered Water Tank and Plastic Water Gutters

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government entities amounting to Kshs.64,056,477. The expenditure includes an amount of Kshs.19,659,675 being transfers to secondary

schools out of which an amount of Kshs.363,479 was disbursed to a secondary school for purchase of two (2) 5,000 litre water tanks and thirty (30) pieces of plastic water gutters. However, physical verification revealed that the tanks and gutters were not delivered.

In the circumstances, the regularity of Kshs.363,479 disbursed to a secondary school could not be confirmed.

7. Lack of Ownership Documents and Encroached Land

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other Government units amounting to Kshs.64,056,477 which includes Kshs.9,007,286, being transfers to tertiary institutions. The transfers includes an amount of Kshs.3,200,000 disbursed to a College for purchase of a 3 - acre piece of land. However, ownership documents and the title deed for the parcel of land were not provided for audit. Further, physical verification revealed that the parcel of land had been encroached by a private developer.

In the circumstances, the ownership of the land 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 - Lugari Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects approved final receipts budget actual on a comparable basis of Kshs.171,356,825 and Kshs.126,267,946 respectively, resulting to an under-funding of Kshs.45,088,879 or 26% of the budget. Similarly, the Fund expended Kshs.109,634,962 against an approved budget of Kshs.171,356,825 resulting to an under-expenditure of Kshs.61,721,863 or 36% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Projects Implementation Status

During the year under review, the Board approved a budget of Kshs.86,533,984 to implement a total of eighty-four (84) projects. However, analysis of the status report revealed that seventy-six (76) projects with a budget of Kshs.71,583,984 were implemented while eight (8) projects with a budget of Kshs.14,950,000 or 17% of the budgeted projects were not implemented.

The underperformance in project implementation affected the planned activities and may have impacted negatively on service delivery to the citizens.

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 used lawfully and in an effective way.

Basis for Conclusion

Irregular Procurement of Fuel, Oil and Lubricants

Review of expenditure records revealed that an amount of Kshs.920,000 was spent on fuel, oil and lubricants. However, the Fund procured the fuel from two local suppliers without valid contractual agreements. This is contrary to of Section 135(4) of the Public Procurement and Asset Disposal Act, 2015, which provides that no contract is formed between the person submitting the successful tender and the accounting officer of a procuring entity until a written contract is signed by the parties.

In addition, Management did not provide procurement documents including evidence of tender bids, invitation, evaluation, award, notification and acceptance.

In the circumstances, Management was in breach of the Law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 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 controls.

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

I communicate with 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

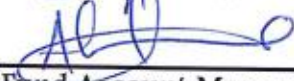
Nairobi

27 September, 2022

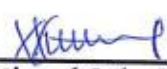
Lugari Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	100,460,817	192,447,782
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	2,039,000	-
TOTAL RECEIPTS		102,499,817	192,447,782
PAYMENTS			
Compensation of employees	4	2,225,191	2,022,236
Use of goods and services	5	10,905,548	4,942,866
Transfers to Other Government Units	6	64,056,477	102,197,484
Other grants and transfers	7	31,214,508	52,585,984
Acquisition of Assets	8	-	7,891,383
Other Payments	9	1,233,238	
TOTAL PAYMENTS		109,634,962	169,639,953
SURPLUS/DEFICIT		(7,135,145)	22,807,829

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Lugari Constituency financial statements were approved on 25th 2021 and signed by:


Fund Account Manager

Name: ALEX M. LWAMBA


National Sub-County
Accountant
Name: AGNES KISEMBE
ICPAK M/No: 8815


Chairman NG-CDF Committee
Name: AGGREY JEREMIAH


Lugari Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****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	17,519,348	25,359,546
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		17,519,348	25,359,546
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		17,519,348	25,359,546
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	886,364	1,591,417
Gratuity	12B	-	-
NET FINANCIAL SSETS		16,632,984	23,768,129
REPRESENTED BY			
Fund balance b/fwd 1st July...		23,768,129	960,300
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(7,135,145)	22,807,829
NET FINANCIAL POSITION		16,632,984	23,768,129

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Lugari Constituency financial statements were approved on 28/09/2022 and signed by:


Fund Account Manager

Name: ALEX M. LWAMBA

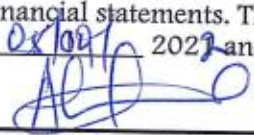

National Sub-County
Accountant
Name: AGNES KISEMBE
ICPAK M/No: 8815



Chairman NG-CDF Committee
Name: AGGREY JEREMIAH


Lugari Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****IX. STATEMENT OF CASHFLOW**

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	100,460,817	192,447,782
Other Receipts	3	2,039,000	-
Total receipts		102,499,817	192,447,782
Payments for operating activities			
Compensation of Employees	4	2,225,191	2,022,236
Use of goods and services	5	10,905,548	4,942,866
Transfers to Other Government Units	6	64,056,477	102,197,484
Other grants and transfers	7	31,214,508	51,585,984
Other Payments	9	1,233,238	1,000,000
Total payments		109,634,962	161,748,570
Total Receipts Less Total Payments		7,135,145	
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	(886,364)	-
Prior year Adjustments	14	-	-
Net Adjustments		(886,364)	-
Net cash flow from operating activities		(6,248,781)	30,699,212
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(7,891,383)
Net cash flows from Investing Activities		-	(7,891,383)
NET INCREASE IN CASH AND CASH EQUIVALENT		(6,248,781)	22,807,829
Cash and cash equivalent at BEGINNING of the year	10	23,768,129	960,300
Cash and cash equivalent at END of the year		17,519,348	23,768,129

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Lugari Constituency financial statements were approved on 28/09/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee
Name: AGGREY JEREMIAH

Name: ALEX M. LWAMBA

Name: AGNES KISEMBE
ICPAK M/No: 8815

X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% Of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	23,768,129	8,460,817	169,317,825	124,228,946	45,088,879	73%
Proceeds from Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	2,039,000	-	2,039,000	2,039,000	-	100%
TOTALS	137,088,879	25,807,129	8,460,817	171,356,825	126,267,946	45,088,879	74%
PAYMENTS							
Compensation of Employees	2,150,000	75,191	-	2,225,191	2,225,191	-	100%
Use of goods and services	10,187,998	717,550	-	10,905,548	10,905,548	-	100%
Transfers to Other Government Units	61,450,000	13,402,661	4,857,786	79,710,447	64,056,477	15,653,970	80%
Other grants and transfers	50,750,881	10,928,490	3,603,031	65,282,402	31,214,508	34,067,894	48%
Other Payments	12,550,000	683,237	-	13,233,237	1,233,238	11,999,999	9%
TOTALS	137,088,879	25,807,129	8,460,817	171,356,825	109,634,962	61,721,863	64%

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

COMMENTARY ON BUDGET UTILIZATION.

As indicated in the table above, there was underutilization of funds due to low disbursement of funds from the Board where percentage utilization was 64% dropping from 84% last year.


1. Only two sectors; Compensation of Employees and Use of goods and services performed well with 100% utilization.
2. Transfers to Other Government Units was underutilized by 20% which is Kshs 15,653,970 due late disbursement of funds
3. Other grants and transfers were underutilized by 52% which translates to Kshs 34,067,894 which is due late disbursement of funds
4. Other payments was underutilized by 91% which is the lowest in performance due to low disbursement of funds.
5. The did not budget for any assets thus there was zero utilization
6. The original and final budget are not the same due to the balance brought forward from the previous financial years.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	61,721,863
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,879
	16,632,984
Add Accounts payable	886,364
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	17,519,348

The NGCDF-Lugari Constituency financial statements were approved on 08/09/2021 and signed by:


Fund Account Manager

Name: ALEX M. LWAMBA


National Sub-County
Accountant
Name: AGNES KISEMBE
ICPAK M/No: 8815


Chairman NG-CDF Committee
Name: AGGREY JEREMIAH

Lugari Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Kshs	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,150,000	75,191	0	2,225,191	2,225,191	-	
1.2 Committee allowances	2,000,000	-	0	2,000,000	2,000,000	-	100
1.3 Use of goods and services	4,075,332	717,550	0	4,792,882	4,792,882	-	100
Total	8,225,332	792,741	0	9,018,073	9,018,073	0	100
2.0 Monitoring and evaluation			-			-	
2.1 Capacity building	1,800,000		-	1,800,000	1,800,000	-	100
2.2 Committee allowances	1,500,000		-	1,500,000	1,500,000	-	100
2.3 Use of goods and services	812,666		-	812,666	812,666	-	100
Total	4,112,666	0	0	4,112,666	4,112,666	0	100
3.0 Emergency			-			-	
3.1 Primary Schools	2,490,000	1,040,000	0	3,530,000	2,190,000	1,340,000	62
3.2 Secondary schools	1,000,000		-	1,000,000	1,000,000	-	100
3.3 Tertiary institutions	600,000		-	600,000	600,000	-	100
3.4 Security projects	3,102,207	1,200,000	-	4,302,207	4,350,000	(47,793)	101

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
3.5 Unutilized	0	-	-	0	-	
Total	7,192,207	2,240,000	9,432,207	8,140,000	1,292,207	86
4.0 Bursary and Social Security			-		-	-
4.1 Secondary Schools	7,040,000	1,485,785	8,525,785	2,478,569	6,047,216	29
4.2 Tertiary Institutions	21,000,000	2,000,000	23,000,000	2,965,084	20,034,916	13
4.3 Social Security	6,960,000	2,700,000	9,660,000	5,044,000	4,616,000	52
4.4 Special Needs			-	110,000	(110,000)	-
Total	35,000,000	6,185,785	41,185,785	10,597,653	30,588,132	-
5.0 Sports	2,741,777	-	2,741,777	399,000	2,342,777	15
Total	2,741,777	0	2,741,777	399,000	2,342,777	15
6.0 Environment	2,741,777	1,425,685	6,770,493	6,925,715	(155,222)	102
Total	2,741,777	1,425,685	6,770,493	6,925,715	-155,222	102
7.0 Primary Schools Projects					-	-
Locho Primary School	900,000		900,000	900,000	-	100
Muyugi Primary School	900,000		900,000	900,000	-	100

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
Nzoia Bridge Primary school	900,000		900,000	900,000	-	100
Pan Paper Primary School	900,000		900,000	900,000	-	100
Lugari Township Primary school	900,000		900,000	900,000	-	100
Maweni primary School	1,800,000		1,800,000	1,800,000	-	100
Lake Basin Primary school	900,000		900,000	900,000	-	100
Tekoa Primary School	900,000		900,000	900,000	-	100
Murram Primary School	900,000		900,000	0	900,000	-
Jirongo DEB Primary School	900,000		900,000	0	900,000	-
Bahati Primary School	900,000		900,000	900,000	-	100
Kipkarren Rural Primary School	900,000		900,000	900,000	-	100
Sosiani Primary School	3,500,000		3,500,000	0	3,500,000	-
Mulwanda Primary School	900,000		900,000	900,000	-	100
Itumbu Primary school	2,600,000		2,600,000	2,600,000	-	100
Mukavane Primary School	900,000		900,000	900,000	-	100
Musembe primary School	900,000		900,000	0	900,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
Chekalini primary school	300,000		300,000	300,000	-	100
Muviki Primary School	900,000		900,000	0	900,000	-
Mahiga Primary School	900,000		900,000	900,000	-	100
Ivona East Primary School	900,000		900,000	900,000	-	100
Nabemo Primary School	900,000		900,000	900,000	-	100
Mulimani primary School	900,000		900,000	0	900,000	-
Mayoyo S.A Primary School	900,000		900,000	0	900,000	-
St. Michael Mwilolo Primary School	900,000		900,000	900,000	-	100
Kafusi Primary School	900,000		900,000	900,000	-	100
Navalayo Primary School	900,000		900,000	0	900,000	-
Chamavele Primary School	900,000		900,000	900,000	-	100
Kwambu Primary School	900,000		900,000	900,000	-	100
Kewa Primary School	300,000		300,000	300,000	-	100
Mavaka Primary School	900,000		900,000	900,000	-	100
Sango Primary School	900,000		900,000	900,000	-	100

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
Namarambi Primary School	900,000		900,000	900,000	-	100
Mukangu Primary School	900,000		900,000	900,000	-	100
St Paul Shitavita primary	900,000		900,000	900,000	-	100
Lukova Primary School	900,000		900,000	900,000	-	100
Makhukhuni Primary School	900,000		900,000	0	900,000	-
Kulumbeni Special Primary School	1,150,000		1,150,000	1,150,000	-	100
Kiliboti primary	900,000		900,000	900,000	-	100
Chenjeni primary	900,000		900,000	900,000	-	100
Lumakanda D.E.B Pri. School (Coop Bank)		1,995,000	2,000,000		2,000,000	
MAROPA SUPPLIERS		550,123	550,123		550,123	
Vision installation & General Contractors		100,000	100,000		100,000	
Vision installation & General Contractors- Retention		51,395	51,395		51,395	
Vision installation & General Contractors		650,000	650,000		650,000	
Vision installation & General Contractors		98,000	98,000		98,000	
CHEKALINI PRIMARY SCHOOL		1,639,999	1,639,999		1,639,999	

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
Lumakanda D.E.B Pri. School (Coop Bank)				750,000	(750,000)	
MAROPA SUPPLIERS				550,123	(550,123)	
Vision installation & General Contractors				100,000	(100,000)	
Vision installation & General Contractors- Retention				51,395	(51,395)	
Vision installation & General Contractors				650,000	(650,000)	
Lumakanda D.E.B Pri. School (Coop Bank)				2,000,000	(2,000,000)	
Vision installation & General Contractors				98,000	(98,000)	
ITUMBU PRIMARY SCHOOL				1,639,999	(1,639,999)	
Total	40,250,000	5,084,517	45,339,517	35,389,517	9,950,000	78
8.0 Secondary Schools Projects			-		-	-
Chekalini secondary school	3,000,000		3,000,000	3,000,000	-	100
Forestal S.A Secondary School	2,000,000		2,000,000	2,000,000	-	100
Ivona Mixed Secondary School	900,000		900,000	900,000	-	100
Mabuye Secondary School	1,800,000		1,800,000	1,800,000	-	100
Macho Muslim Secondary School	900,000		900,000	900,000	-	100

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
Mautuma Boys Secondary school	1,500,000		1,500,000	1,211,761	288,239	81
Maturu Secondary School	4,000,000		4,000,000	1,594,315	2,405,685	40
Mbajo Secondary School	900,000		900,000	900,000	-	100
Mbaya Secondary School	1,800,000		1,800,000	1,800,000	-	100
Munyuki secondary school	900,000		900,000	0	900,000	-
Sipande Secondary School	600,000		600,000	600,000	-	100
St. Boniface Mbagara Secondary School	900,000		900,000	900,000	-	100
MESIBLESINGA CO. LTD		40,000	40,000		40,000	
Vision installation & General Contractors		435,278	435,278		435,278	
Belelo Construction Co. Ltd		398,460	398,460		398,460	
Mugunga Secondary school		363,469	363,469		363,469	
Vision installation & General Contractors		697,740	697,740		697,740	
Radam Jaribu Builders		198,374	198,374		198,374	
Vision Installation & General contractors		170,000	170,000		170,000	
Chekalini Sec. School		1,000,000	1,000,000		1,000,000	

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
BERYLUCK INVESTMENT LTD.		144,652	144,652		144,652	
RADAM JARIBU BUILDERS		201,626	201,626		201,626	
DELPHIL CONTRACTORS & GEN. SUPPLIERS (RETENTION)		150,000	150,000		150,000	
SERGOIT CONTRACTORS		189,000	189,000		189,000	
VISION INSTALLATION & GEN. CONTRACTORS (RETENTION)		65,000	65,000		65,000	
MESIBLESINGA CO. LTD				40,000.00	(40,000)	
Vision installation & General Contractors				435,278.00	(435,278)	
Belelo Construction Co. Ltd				398,460.00	(398,460)	
Mugunga Secondary school				363,469.00	(363,469)	
Vision installation & General Contractors				697,740.00	(697,740)	
Radam Jaribu Builders				198,374.00	(198,374)	
Vision Installation & General contractors				170,000.00	(170,000)	
Chekalini Sec. School				1,000,000.00	(1,000,000)	
BERYLUCK INVESTMENT LTD.				144,652.00	(144,652)	
RADAM JARIBU BUILDERS				201,626.00	(201,626)	

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
DELPHIL CONTRACTORS & GEN. SUPPLIERS (RETENTION)				150,000.00	(150,000)	
SERGOIT CONTRACTORS				189,000.00	(189,000)	
VISION INSTALLATION & GEN. CONTRACTORS (RETENTION)				65,000.00	(65,000)	
Total	19,200,000	4,053,599	23,253,599	19,659,675	3,593,924	85
9.0 Tertiary institutions Projects			-		-	-
Mautuma KMTc	2,000,000		2,000,000	2,000,000	-	100
KMTc MAUTUMA (COOP BANK)		1,000,000	4,200,000	4,200,000	-	100
Belelo Construction Co. Ltd		10,045	62,831	52,786	10,045	
Chevaywa thi		1,600,000	3,200,000	1,600,000	1,600,000	50
Sam Carche Investment Co. Ltd		595,000	595,000	595,000.00	-	100
MAUTUMA KMTc		500,000	500,000		500,000	
SAMCARCHI INVESTMENT (RETENTION)		59,500	59,500	59,500.00	-	
CHEVAYWA TECHNICAL TRAINING INST.		500,000	500,000	500,000.00	-	
Total	2,000,000	4,264,545	11,117,331	9,007,286	2,110,045	81

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
10.0 Security Projects			-		-	-
			-		-	-
Lugari Sub-County Administration Police Station	600,000		600,000	600,000	-	100
Matete Police Station	2,000,000	-	2,000,000	3,000,000	(1,000,000)	150
Chekalini AP camp	475,120	400,000	1,875,120	875,120	1,000,000	47
Lugari Police Post		677,020	677,020	677,020	-	100
Total	3,075,120	1,077,020	5,152,140	5,152,140	0	100
11.0 Acquisition of assets			-		-	-
11.1 Motor Vehicles	0		-	0	-	-
11.2 Construction of CDF office	0		-	0	-	-
11.3 Purchase of furniture and equipment	0		-	0	-	-
11.4 Purchase of computers	0		-	0	-	-
Total	0	-	-	0	-	-
12.0 Other payments			-		-	-
CDF Water drilling	2,000,000		2,000,000	0	2,000,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f=d/c %)
Kiwanja ndege foot bridge	10,000,000		10,000,000	0	10,000,000	-
CDF offices		647,200	647,200	647,200	-	100
SOVEREIGN BIZ		36,037	36,037	36,037	-	
Lugari Sub -County Registrar of persons	550,000		550,000	550,000	-	100
Total	12,550,000	683,237	13,233,237	1,233,237	12,000,000	9
13.0 unallocated fund					-	-
Unapproved projects					-	-
AIA		-	-	0	-	
PMC savings					-	-
Total	0	0	0	0	0	
	137,088,879	25,807,129	171,356,825	109,634,962	61,721,863	



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-Lugari 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.

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 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 30th June 2020 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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
NGCDF Board		Kshs	Kshs
AIE NO. B 041050	1		39,980,058
AIE NO. B 041111	2		4,000,000
AIE NO. B 041498	3		20,000,000
AIE NO. B 047958	4		6,000,000
AIE NO. B 049357	5		14,000,000
AIE NO. B 04382	6		15,000,000
AIE NO. B 096599	7		9,000,000
AIE NO. B 096807	8		6,500,000
AIE NO. B 096787	9		8,600,000
AIE NO. B 096763	10		69,367,724
AIE NO. B 104570	11	6,460,817	
AIE NO. B 104917	12	2,000,000	
AIE NO. B 124594	13	9,000,000	
AIE NO. B 119546	14	10,000,000	
AIE NO. B 119936	15	12,000,000	
AIE NO. B 128178	16	6,900,000	
AIE NO. B 128491	17	6,000,000	
AIE NO. B 132234	18	6,000,000	
AIE NO. B138902	19	12,000,000	
AIE NO. B 126196	20	7,000,000	
AIE NO. B 126491	21	11,100,000	
AIE NO..B138902	22	12,000,000	
TOTAL		100,460,817	192,447,782

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of tender documents	44,000	-
Other Receipts Not Classified Elsewhere	1,995,000	-
Total	2,039,000	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,469,199	1,523,583
Personal allowances paid as part of salary	-	-
House allowance	201,600	-
Gratuity-contractual employees	388,552	317,855
Employer Contributions Compulsory national social security schemes	165,840	180,798
TOTAL	2,225,191	2,022,236

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	9,450	-
Electricity	4,000	-
Water & sewerage charges	7,500	-
Communication, supplies and services	63,000	-
Domestic travel and subsistence	318,800	250,000
Printing, advertising and information supplies & services	534,395	-
Training expenses	2,584,000	-
Hospitality supplies and services	243,600	-
Other committee expenses	-	1,822,935
Committee allowance	5,085,160	505,000
Insurance costs	550,506	-
Office and general supplies and services	298,740	341,700
Fuel , oil & lubricants	920,000	1,147,121
Other operating expenses	-	841,110
Bank service commission and charges	51,777	-
Routine maintenance - vehicles and other transport equipment	234,620	-
Routine maintenance- other assets	0	-
TOTAL	10,905,548	4,942,866

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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	35,389,516	50,672,333
Transfers to Secondary Schools	19,659,675	47,915,833
Transfers to Tertiary Institutions	9,007,286	3,609,318
TOTAL	64,056,477	102,197,484

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	3,059,653	25,014,400
Bursary -Tertiary (see attached list)	3,002,000	14,519,710
Bursary- Special Schools		-
Social Security programmes (NHIF)	4,536,000	-
Security Projects (see attached list)	5,152,140	5,200,000
Sports Projects (see attached list)	399,000	3,527,354
Environment Projects (see attached list)	6,925,715	1,569,920
Emergency Projects (see attached list)	8,140,000	1,754,600
TOTAL	31,214,508	51,585,984

8. ACQUISITION OF ASSETS (See Annex 1)

	2020 - 2021	2019 - 2020
Non-Financial Assets	Kshs	Kshs
Construction of Buildings	-	1,052,447
Purchase of Vehicles Vehicles and Other Transport Equipment	-	6,212,936
Purchase of ICT Equipment, Software and Other ICT Assets	-	626,000
TOTAL	-	7,891,383

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
CDF Office-land Scaping	683,238.00	
Lugari Sub -County Registrar of persons	550,000	
TOTAL	1,233,238	0

Lugari Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020 - 2021	2019 - 2020
Cooperative Bank (Webuye Branch) 1120086153600	17,519,348	23,768,129
TOTAL	17,519,348	23,768,129

12A. RETENTION (See Annex 2)

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1st July (A)	1,591,417	
Retention held during the year (B)	1,118,745	1,591,417
Retention paid during the Year (C)	1,823,798	
Closing Retention as at 30th June 2021 D= A+B-C	886,364	1,591,417

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1st July (A)	-	-
Gratuity earned during the year (B)	344,254	-
Gratuity paid during the Year (C)	344,254	-
Closing Gratuity as at 30th June D= A+B-C	-	-

13. BALANCES BROUGHT FORWARD

	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	23,768,129	960,300
Total	23,768,129	960,300

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	-	328,764
Use of goods and services	-	5,069,229
Amounts due to other Government entities (see attached list)	15,653,970	13,984,853
Amounts due to other grants and other transfers (see attached list)	34,067,894	12,237,483
Acquisition of assets	-	608,617
Other Payments	11,999,999	-
TOTAL	61,974,832	32,228,946

17.4: PMC account balances (See Annex 4)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	5,641,526	23,257,301

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs) 2020/2021	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/2021
Land	0	-	-	3,024,000
Buildings and structures	1,052,447	-	-	11,228,690
Purchase of Vehicles and other Transport equipment	6,212,936	-	-	9,912,936
Office equipment, furniture and fittings	626,000	-	-	1,921,000
Other Machinery and Equipment	0	-	-	4,565,749
Total	7,891,383	-	-	30,652,375

ANNEX 2 – RETENTION

Supplier	2020-2021	2019-2020
Mesiblessing co ltd	40,000	-
Sovereign Biz	36,037	-
Vision installation & General Contractors	100,000	-
Vision installation & General Contractors- Retention	51,395	-
Vision installation & General Contractors- Retention	98,000	-
KATRONJOY GENERAL SUPPLIERS	18,927	-
VISION INSTALLATION & GEN. CONTRACTORS (RETENTION)	65,000	-
Anyomwa Ltd	200,000	-
Vulan Suppliers	120,000	-
Belelo Construction Co. Ltd- Retention	52,786	-
RADAM JARIBU BUILDERS	201,626	-
BERYLUCK INVESTMENT LTD.	144,652	-
Beryluck Investment Ltd	190,000	-
Radam Jaribu Builders	198,374	-
DELPHIL CONTRACTORS & GEN. SUPPLIERS (RETENTION)	150,000	-
VULAN SUPPLIERS (RETENTION)	97,500	-
Samcarce Investment Co	59,500	-
Josphart H/Ware Enterprises	-	59,999
Vision Installation and General Contractors	-	70,000
Maropa Suppliers	-	50,000
Hidaya Enterprises Limited	-	68,839
Radam Jaribu Builders	-	160,000
Shil Trading and Logistics Company Limited	-	20,000
Katronjoy General Suppliers	-	18,927
Dephil Contractors and General Suppliers	-	150,000
Radam Jaribu Builders	-	39,374
Beryluck Investments	-	190,000
Radam Jaribu Builders	-	147,945
Vision Investments	-	98,000
Anyomwa Limited	-	200,000
Vulan Suppliers	-	120,000
Radam Jaribu Builders	-	53,681
Beryluck Investments	-	144,652
TOTAL	1,823,797	1,591,417

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

School	completion		
Mulimani primary School	Construction 45 student's capacity classroom to completion	900,000	
Mayoyo S.A Primary School	Construction 45 student's capacity classroom to completion	900,000	
Navalayo Primary School	Construction 45 student's capacity classroom to completion	900,000	
Makhukhuni Primary School	Construction 45 student's capacity classroom to completion	900,000	
Mautuma Boys Secondary school	Additional fund for Completion of multipurpose hall of 2 units with capacity of 90 students per unit. Plundering, ceiling boards and paintings. The project is now roofed. This is the allocation for total completion	288,239	
Maturu Secondary School	Additional fund for Completion of multipurpose hall of 2 units with capacity of 90 students per unit: Fitting of doors and window and plastering painting and ceiling to completion level. This is the last allocation	2,405,685	
Munyuki secondary school	Purchase of half acre of land for the school Kshs 800,000 and title processing 100,000	900,000	
Kiwanja Ndege Foot Bridge	Construction of a foot bridge on Chekalini River connecting Chekalini and Lugari ward	10,000,000	
NGCDF Office-Water Drilling	Geological survey report (Kshs 100,000/) Water Drilling (Kshs 1,250,000/) Erection of 10,000ltr water tank and stand with iron bars at height of 15metres (Kshs 400,000) Piping of the water from the water tank to NG CDF office and Sub County commissioners offices (Kshs 200,000/)	2,000,000	
Mahanga Secondary School	Additional funding for plastering and fitting of a dormitory and plumbing works		1,000,000
St. Mukasa Girls Secondary School	Additional funding for plastering and fitting of a dormitory and plumbing works		1,000,000
Mautuma KMTC	Additional funds for Purchase of additional 3 acres of land (one million per acre) we have purchased 2 acres. Kshs 200,000 for title deed processing.		3,200,000
Chevaywa Technical Training Institute.	Additional funding for Construction of 3 additional lecture rooms to completion Walling, roofing, Plastering, fittings, painting.		4,000,000
Lumakanda Deb Primary School	Additional funds for purchase of 3 acres of land		900,000
Baharini Primary	Additional funds for construction of 2 classrooms plastering, fittings, painting and flooring		600,000
Mwivona Primary School	Supply, delivery and installation of water harvesting tanks in the school.		392,480

	<ol style="list-style-type: none"> 1. Two water harvesting tanks of 10,000ltrs @ Kshs. 210,000 2. Construction of 2 concrete base stands for the tanks @Kshs 132,479 3. Water gutters, Water taps and collection pipes @Kshs 50,000 		
Ayub Savula Secondary	<p>Supply, delivery and installation of water harvesting tanks in the school.</p> <ol style="list-style-type: none"> 1. Two water harvesting tanks of 10,000ltrs @ Kshs. 210,000 2. Construction of 2 concrete base stands for the tanks @Kshs 132,479 3. Water gutters, Water taps and collection pipes @Kshs 50,000 		392,480
Mautuma KMTC	Additional funds for construction of two lecture rooms of 100 student's capacity to completion. Laying foundation, walling, roofing, and plastering, ceiling board, fascia board and painting to completion		2,000,000
Mukangu Primary School	Construction of two classroom to completion. Laying foundation, walling, roofing, plastering, fittings, painting and fascia board		1,800,000
Lugari Deputy County Commissioner's Office	Erection to completion of 6 door pit latrines and two urinals		975,995
Environmental Projects	<p>Installation of water harvesting tanks in 6 schools one per ward. Two water harvesting tanks of 5000ltrs, water gutters per school Breakdown of Kshs 363,469.</p> <ul style="list-style-type: none"> • 2 Water tanks @ 40,000= 80,000 • 2 Water tank slab-concrete slab with masonry works=85,969 • 30 Plastic water gutters@1200= 36,000 • 180 pcs of plastic gutter holders @150= 27,000 • 4 Plastic 6inch water pipes@1500=6,000 • Glue=1,500 • 30% labour Kshs 109,000 • 5% project administration cost =18,000 <p>SCHOOLS TO BENEFIT</p> <ol style="list-style-type: none"> 1. Mbajo secondary school 2. Chevaywa TTI 3. Lwandeti DEB Secondary school 4. Mufutu Secondary School 		2,180,817

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

	5. Mukuyu Special Primary school 6. Mugunga Secondary school		
Matete Police Post	Construction of administration block to completion		1,000,000
LUGARI NG CDF Office	Landscaping around the new constructed CDF office on $\frac{3}{4}$ of an acre land		197,341
Enviromental Projects	Installation of water harvesting tanks in 6 schools one per ward. Two water harvesting tanks of 5000ltrs, water gutters per school Mugunga Secondary school		1,493,577
Insurance Cover (Nhif)	Payment of insurance covers (NHIF) to vulnerable families		7,000,000
Lugari Police Post	Additional funding for Completion administration block (Walling Roofing, plaster, floor screed, doors, fittings & window glazing)		677,027
Use Of Goods And Services			3,069,229
Motorcycle	Purchase of a motorcycle: Yamaha YBR 125G		350,000
Total		61,974,832	32,228,946

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

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2020/2021	BANK BALANCE 2019/2020
Sango Primary school	CO-OPERATIVE	01139610715800	1,854	
Maweni primary school	CO-OPERATIVE	01141745615700	1,956	
Lwanda Lugari primary school	CO-OPERATIVE	01139182678100	10,079	
Sirende Primary school	CO-OPERATIVE	01139435279200	8,221	
Mulwanda Primary school	CO-OPERATIVE	01139609212200	1,492	
Angayu primary school	CO-OPERATIVE	01139411006200	6,883	
Bahati Primary school	CO-OPERATIVE	01139185432602	66,966	
Jirongo DEB primary school	CO-OPERATIVE	01139182714000	684,141	
St Kizito primary school	CO-OPERATIVE	01139185305800	3,701	
Ivona Mixed Secondary School	CO-OPERATIVE	01141673607900	6,410	
Muyugi Primary School	CO-OPERATIVE	01141672879400	4,174	
Nzoia Bridge Primary school	CO-OPERATIVE	01139745779700	3,420	
Pan Paper Primary School	CO-OPERATIVE	01141673053500	274	
Lugari Township Primary school	CO-OPERATIVE	01139745094700	1,220	
Maweni primary School	CO-OPERATIVE	01141745615700	4,956	
Lake Basin Primary school	CO-OPERATIVE	01139744582000	1,572	
Tekoa Primary School	CO-OPERATIVE	01139610485700	12,086	
Murram Primary School	CO-OPERATIVE	01139086723100	60,331	
Jirongo DEB Primary School	CO-OPERATIVE	01139182714000	684,141	
Bahati Primary School	CO-OPERATIVE	01139411006200	6,883	
Kipkarren Rural Primary School	CO-OPERATIVE	01139745360200	7,400	
Mulwanda Primary School	CO-OPERATIVE	01139609212200	1,492	
Itumbu Primary school	CO-OPERATIVE	01139411045100	8,996	
Mahiga Primary School	CO-OPERATIVE	01141443536500	4,365	
Ivona East Primary School	CO-OPERATIVE	01139457952900	904,060	
Nabemo Primary School	CO-OPERATIVE	01139046387600	44,349	
Mulimani primary School	CO-OPERATIVE	01139745799500	40	
Mayoyo S.A Primary School	CO-OPERATIVE	01139610733800	2,492	
St. Michael Mwilolo Primary School	CO-OPERATIVE	01139744472900	10,163	
Kafusi Primary School	CO-OPERATIVE	01139435143600	4,258	
Chamavele Primary School	CO-OPERATIVE	01139744466300	5,029	
Kwambu Primary School	CO-OPERATIVE	01139610604800	1,584	
Kewa Primary School	CO-OPERATIVE	01139340405201	1,540	
Mavaka Primary School	CO-OPERATIVE	01139744572600	8,153	

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

Mukangu Primary School	CO-OPERATIVE	01139609074300	7,511	
St Paul Shitavita primary	CO-OPERATIVE	01139745074000	7,210	
Lukova Primary School	CO-OPERATIVE	01139411175400	1,170	
Makhukhuni Primary School	CO-OPERATIVE	01139744367800	572	
Kulumbeni Special Primary School	CO-OPERATIVE	01100130803800	-	
Kiliboti primary	CO-OPERATIVE	01139745112000	760	
Chenjeni primary	CO-OPERATIVE	01141411153300	3,292	
Chekalini secondary school	CO-OPERATIVE	01139435717700	500	
Forestal S.A Secondary School	CO-OPERATIVE	01141046406300	4,540	
Ivona Mixed Secondary School	CO-OPERATIVE	01141673607900	3,643	
Mabuye Secondary School	CO-OPERATIVE	01139744233400	11,742	
Macho Muslim Secondary School	CO-OPERATIVE	01141881386800	345,782	
Mautuma Boys Secondary school	CO-OPERATIVE	01139182710600	37,827	
Mbajo Secondary School	CO-OPERATIVE	01139744048200	10,920	
Mbaya Secondary School	CO-OPERATIVE	01139534594700	1,767,275	
Munyuki secondary school	CO-OPERATIVE	01139086833602	1,745	
Sipande Secondary School	CO-OPERATIVE	01141598294300	582	
St. Bonface Mbagara Secondary School	CO-OPERATIVE	01141598480500	9,244	
Mautuma KMTC	CO-OPERATIVE	01141441671800	845,618	
Lugari Sub -County Registrar of persons	CO-OPERATIVE	01141745613400	975	
Lugari Sub-County Administration Police Station	CO-OPERATIVE	01141745613300	3,975	
Matete Police Station	CO-OPERATIVE	01141744058200	1,962	
AIC SIPANDE SECONDARY SCHOOL	CO-OPERATIVE	01141598294300		300,582
ANGAYU PRIMARY SCHOOL	CO-OPERATIVE	01139411006200		206,883
AYUB SAVULA SECONDARY SCHOOL	CO-OPERATIVE	01139745485700		18,214
CHEVAYWA CHIEF'S OFFICE	CO-OPERATIVE	01141745796300		3,000,475
FORESTAL SA SECONDARY SCHOOL	CO-OPERATIVE	01141046406300		2,274,376
FRANK PRIMARY SCHOOL	CO-OPERATIVE	01139610550800		7,122
FRIENDS SECONDARY SCHOOL MATURU	CO-OPERATIVE	01139058786300		1,003
FRIENDS VUYIKA SEC. SCHOOL	CO-OPERATIVE	01139534268500		2,766
HOLY FAMILY MARUKUSI SEC. SCHOOL	CO-OPERATIVE	01139744147700		1,503,172
ITUMBU PRIMARY SCHOOL	CO-OPERATIVE	01139411045100		6,996

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

KAFUSI PRIMARY SCHOOL	CO-OPERATIVE	01139435143600		302,378
KIPKARREN RURAL PRIMARY SCHOOL	CO-OPERATIVE	01139745360200		954,020
KWAMBU PRIMARY SCHOOL	CO-OPERATIVE	01139610604800		1,089
LUGARI DIVISIONAL POLICE H/QUARTERS	CO-OPERATIVE	01141598223000		1,443
LUGARI POLICE POST	CO-OPERATIVE	01141745785100		7,195
LUGARI DISTRICT CID OFFICE	CO-OPERATIVE	01141745763600		175
LUKHOKHO PRIMARY SCHOOL	CO-OPERATIVE	01139411497500		2,902
LUMAKANDA TOWNSHIP PRIMARY SCHOOL	CO-OPERATIVE	01139745094700		1,220
LWANDA LUGARI PRIMARY SCHOOL	CO-OPERATIVE	01139182678100		10,079
MAKHWABUYE PRIMARY SCHOOL	CO-OPERATIVE	01139411476000		6,120
MAKINA PRIMARY SCHOOL	CO-OPERATIVE	01129411633400		299,520
MANYONYI GIRLS SECONDARY SCHOOL	CO-OPERATIVE	01139745767500		4,520
MAUTUMA M.T.C.	CO-OPERATIVE	01141441671800		1,834,418
MAUTUMA SECONDARY SCHOOL	CO-OPERATIVE	01139182710600		37,827
MAVAKA PRIMARY SCHOOL	CO-OPERATIVE	01139744572600		7,672
MAYOYO MHM PRIMARY SCHOOL	CO-OPERATIVE	01139744263900		602,217
MBAJO SECONDARY SCHOOL	CO-OPERATIVE	01139744048200		1,809,920
MBAYA PAG PRIMARY SCHOOL	CO-OPERATIVE	01139534594700		2,215
MBAYA PRIMARY SCHOOL	CO-OPERATIVE	01139087076001		3,910
MUFUTU PRIMARY SCHOOL	CO-OPERATIVE	01141411100700		293,100
MUGUNGA PRIMARY SCHOOL	CO-OPERATIVE	01139435590300		862,220
MUKHALANYA PRIMARY SCHOOL	CO-OPERATIVE	01141411174300		7,470
MULIMANI PRIMARY SCHOOL	CO-OPERATIVE	01139745799500		899,040
MUNYUKI PRIMARY SCHOOL	CO-OPERATIVE	01139046709401		479,765
MURRAM PRIMARY SCHOOL	CO-OPERATIVE	01139086723100		2,286,411
MUTENYO PRIMARY SCHOOL	CO-OPERATIVE	01139435142200		1,386
MUVIKI PRIMARY SCHOOL	CO-OPERATIVE	01141672655000		900,742
NAMARAMBI MUSLIM PRIMARY SCHOOL	CO-OPERATIVE	01139610165801		514,572
NAMBILIMA PRIMARY SCHOOL	CO-OPERATIVE	01139411196800		903,222

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

NAMBILIMA SECONDARY SCHOOL	CO-OPERATIVE	01139411091600		1,223
NZOIA BRIDGE PRIMARY SCHOOL	CO-OPERATIVE	01139745779700		1,420
SIRENDE PRIMARY SCHOOL	CO-OPERATIVE	01139435279200		302,240
ST. FRANCIS MAJENGO SEC. SCHOOL	CO-OPERATIVE	01139745793100		1,101,520
ST. LUKE'S LUMAKANDA B. SEC. SCHOOL	CO-OPERATIVE	01139046324300		475,292
ST. MICHAEL MWILOLO PRIMARY SCHOOL	CO-OPERATIVE	01139744472900		9,163
TEKOA PRIMARY SCHOOL	CO-OPERATIVE	01139610485700		1,008,086
FRIENDS MABUYE SECONDARY SCHOOL	CO-OPERATIVE	01139744233400		
TOTAL			5,641,526	23,257,301

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	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.	Preparation and Presentation of the Financial Statements	The member had no ICPAK number but she has obtained it. Her number is 8815 and will be included on the amended statement	Sub county accountant	Resolved	
2	Variations between the Ledger and Financial Statement Figures	The figures are reconciled in the financial statement and the schedules.	Sub county accountant	Resolved	
3.	Un supported account balance for Bursary to tertiary Institutions	The schedules were availed	CDFC and Fund Account Manager	Resolved	
4.	Cash and Cash Equivalents	Certificate of bank balance and board of survey report was availed	CDFC and Fund Account Manager	Resolved	
Other MATTER					
1.	Budget Utilization	The budget difference is due to delayed disbursement of funds to the constituency by the CDF BOARD leading to delayed expenditures.	NG CDF Board	In progress	EVERY END OF FINANCIAL YEAR

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)
2.	Under Absorption of the Project's Funds	The committee confirms that there is no pending disbursement of funds from the Board. We have received all our funds as per approved schedules up to date. See table showing AIES for the 3 years annex 4 We are in the process of completing all the ongoing projects but it's done in faces because the funds are not enough to complete all of them in one financial year. The recommendation is hereby adhered to.	CDFC and Fund Account Manager	In progress	EVERY END OF FINANCIAL YEAR
BASIS FOR CONCLUSION					
2.	Purchase of land - Lack of title deeds means that the ownership of the land by the schools is still not assured and the schools risks losing the parcels of land in future	The land was not fully paid but title deeds in progress	CDFC and Fund Account Manager	In progress	EVERY END OF FINANCIAL YEAR

3.	Purchase of land Lack of title deeds means that the ownership of the land by the schools is still not assured and the schools risks losing the parcels of land in future	The land was not fully paid but title deeds in progress	CDFC and Fund Account Manager	In progress	EVERY END OF FINANCIAL YEAR
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