

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

NATIONAL ASSEMBLY PAPERS Laid	
DATE: 07 MAR 2023	DAY: TUESDAY
TABLED BY: OF	The Leader of the Majority Party (LOM)
CLERK AT THE TABLE:	Inzofu Mwale

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
CHUKA IGAMBANG'OMBE CONSTITUENCY**

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



CHUKA IGAMBANGOMBE 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)

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

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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

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 Chuka Igambangombe 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	Johnson Njinju Maina
2.	Sub-County Accountant	Agnes M Gitari
3.	Chairman NGCDFC	Secondina Ciangai
4.	Member NGCDFC	Doreen Mwende

(d) Fiduciary Oversight Arrangements

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

P.O. Box 445-60400
100 M from Chuka-Meru Road
Next to Chuka DC's Playground.
Chuka, KENYA

(f) Chukalgambangombe Constituency NGCDF Contacts

Telephone: (254) 793-322-000
E-mail: chukaigambangombe@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF CHUKA IGAMBANGOMBE Constituency Bankers

1. Family Bank
Chuka Branch
A/C No. 0000005629
Chuka, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

II. NG-CDF CHAIRMAN'S REPORT FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The people of NGCDF CHUKA IGAMBANGOMBE constituency are determined to participate effectively in domesticating objectives of vision the big 5 in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

NGCDF CHUKA IGAMBA NGOMBE was able to complete education and security projects, the needy students were retained in schools through payments of school fees from bursary and youths were made productive through involvement in sports and improved environment by buying tanks

Financial year budget

In the financial year 2020/2021 the NG-CDF CHUKA IGAMBA NGOMBE Constituency was allocated Ksh, 137,088,879 and we have received half the allocation for the financial year 2020/2021 and the utilization has gone well in which over 50% of the funds allocated to projects has been utilized effectively as bellow.

Table 1.0 summary of budget performance

PROJECT	STATUS IN%
Primary schools	70%
Secondary schools	90%
Security projects	65%
Bursary	63%
Environment	60%
Sports	100%

Key achievements

We therefore have not completed our allocations in time, and the achieved results as stipulated in the summary table above was noted.

Challenges and emerging issues

The biggest challenge is that CHUKA IGAMBA NGOMBE Constituency has a lot of schools and the funds is little to manage all the schools.

Our proposal was late due to NGCDF new committee formation, this impacted on delay of funding from Head office.

There is also a challenge in the education sector this is because there are many needy students who are in need of support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

The COVID 19 pandemic was also a hindrance in project implementation in the constituency in the 12 months of the financial year 2020-2021, schools were indefinitely closed at the beginning and partially opened as they year ended.



Sign

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED 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.

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.

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

- a) Improve infrastructure in all schools.
- b) To have all children of school going age attending school.
- c) To have morally upright and economically engaged youths.
- d) To ensure equal representation and gender equality.
- e) Reduce inequality in the community.
- f) Nurture the talents of the youths through sports activities.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary	In FY 2020/2021 The NGCDFC was able to construct 40 new classes, 3 laboratories 1 dormitories and 4 dining hall and

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			institutions - number of bursary beneficiaries at all levels	several blocks of toilets. - Bursary beneficiaries at all levels increased slightly due to covid 19.
Security	-reduce insecurity incidences -upgrade the working environment of local administrators	Favourable working environment for the local administrators	Good structures for local administrators	We were able to construct 10chief offices,2ACC offices,12 assistant chief offices.
Environment	Ensure a more sustainable and well kept environment through tree planting and installing of tanks for wter harvesting.	Planting of trees in various schools. -installing of water tanks in various schools	-no of trees planted -no of tanks installed	We were able to instal 25 water tanks in various primary and secondary schools.
Sports	Nature the talents of the youths through sports activities	Improved independence and shoot economic growth sports activities	No of youth teams benefitting from the sports programme	Sporting activites were also promoted through football league but unfortunately exercise called of due to covid 19
Disaster Management	Ensure preparation against uncertainties	Set aside emergency fund to cater for unforeseen occurences	No of uncertainties prevented	Several pit latrines were build through the emergency kitty and also was able to buy water tanks as well and do face masks for communitities against covid 19

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

Strives to operate along with guidelines and procedures stated in NGCDF ACT that helps in on service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters development towards poverty eradication. The significance of this was attributed to our vision, mission and core values.

2. Environmental performance

Protection of the environment in which we live and operate is part of CHUKA IGAMBA NGOMBE initiatives and care for the environment is one of our key responsibilities and an important aspect in the any in which we carry out our operations.

Our environment action plan.

CHUKA IGAMBA NGOMBE NGCDF has identified a need in schools for water harvesting and have thus embarked on a program to buy one 10,000 litre water tanks for schools in this financial year. Over 31 have so far benefitted.

3. Employee welfare

CHUKA IGAMBA NGOMBE NGCDF offers only categories of employment which are contract employees who are employed for 3 years on renewable contract. Such employees are eligible for employee's benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily basis on a piece rate system. Casuals are not allowed to work continuously for more three months and are not eligible for any benefit

4. Market place practices-

NGCDFC was designed to support constituency level, grass root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalance in regional development brought about by partisan politics

5. Community Engagements-

The NGCDF act 2015 stipulates in part 5 sec 27 subsection 1 and 2 that the chair person of NGCDF shall within the first year of commencement of a new parliament and at least every 2 years thereafter, convene open forums public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NGCDF shall then deliberate on project proposal from all the wards in the constituency and gather all projects which the constituency committee considers beneficial to constituency including joints 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.

6. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Chuka Igambangombe Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Chuka Igambangombe Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Chuka Igamba ngombe Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Chuka Igamba ngombe Constituency financial statements were approved and signed by the Accounting Officer on 12/9 2021.



Chairman NGCDF Committee
Name: Secondina Ciangai



Fund Account Manager
Name: Johnson Njinju maina

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHUKA IGAMBANG'OMBE 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 - Chuka Igambang'ombe Constituency set out on pages 12 to 55, 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 - Chuka Igambang'ombe Constituency as at 30 June, 2021, and 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. Inaccuracies in Other Grants and Other payments

The statement of receipts and payment and as disclosed under Note 7 to the financial statements reflects other grants and other payments of Kshs.61,484,640 which includes an amount of Kshs.14,580,600 and Kshs.18,391,750 in respect to bursaries to secondary schools and tertiary institutions respectively both totaling to Kshs.32,972,350. However, schedules provided for audit reflected Kshs.23,927,000 resulting to an unreconciled variance of Kshs.9,045,350.

Further, included in Kshs.61,484,640 is Kshs.2,125,000 on environmental projects. However, the supporting ledger reflects Kshs.2,040,000 relating to the same item resulting to unreconciled variance of Kshs.85,000.

In the circumstances, the accuracy of expenditure of Kshs.32,972,350 and Kshs.2,125,000 on bursaries and environment projects both totalling Kshs.35,097,350 could not be confirmed.

2. Inaccuracies in the Notes and Annexures to the Financial Statements

Disclosure Note 17.3 to the financial statements reflects unutilized funds balance of Kshs.160,629,806. However, the respective detailed Annex 3 reflects a balance of Kshs.106,755,786 resulting to an unreconciled variance of Kshs.53,874,020.

Further, Annex 4 to the financial statements on summary of fixed assets register reflects historical cost balance of Kshs.37,107,703. However, a recast of the asset register balances provided for audit review resulted to a total cost of Kshs.2,661,500, resulting to unreconciled variance of Kshs.34,446,203. Further, a recast of summary of fixed assets register gave an amount of Kshs.37,157,703, resulting to unreconciled variance of Kshs.50,000.

In the circumstances, the accuracies of the two (2) annexures to the financial statements cannot be confirmed.

3. Unsupported Projects Expenditure

The statement of receipts and payment and as disclosed in Note 7 to the financial statements reflects other grants and other payments of Kshs.61,484,640 which includes an amount of Kshs.6,479,000 for social security programmes. However, the supporting ledger or schedules were not provided for audit.

Further, the financial statements and as disclosed in Note 9 reflects other payments Kshs.3,000,000 for construction of ICT hubs in Mugwe and Kaanwa which was re-allocated to construction of social halls. However, the supporting documents including expenditure returns and bill of quantities were not provided for audit.

In the circumstances, the propriety of expenditure of Kshs.9,479,000 could not be confirmed.

4. Unsupported Project Management Committee (PMC) Bank Balances

Note 17.4 to the financial statements and as detailed in Annex 5 of the financial statements reflects PMC account balances of Kshs.567,029. However, the PMC balances were not supported with cash books, bank statements, bank reconciliations statements, certificate of bank balances and quarterly reports to a Constituency Committee on the status of the Project Management Committee accounts.

In the circumstances, the accuracy and existence of PMC accounts balances of Kshs.567,029 could not be confirmed.

5. Mis-Allocated Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets of Kshs.4,062,758 relating to purchase of office furniture and general equipment. However, scrutiny of documents provided revealed that the amount related to furniture for primary schools and security projects,

In this circumstances, the completeness and accuracy of acquisition of assets expenditure of Kshs.4,062,758 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 - Chuka Igambang'ombe Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual amounts on comparable basis of Kshs.267,385,591 and Kshs.180,067,724 respectively resulting to an under funding of Kshs.87,317,867 or 33% of the budget. Similarly, the Fund spent Kshs.160,629,806 against approved budget of Kshs.267,385,591 resulting to under expenditure of Kshs.106,755,785 or 40% of the budget.

The underfunding and under expenditure may have negatively impacted on service delivery to the public.

Further, included in total final expenditure budget of Kshs.267,385,591 is Kshs.10,787,053 in respect to funds pending approval. The nature and composition of the funds pending approval is not disclosed in the financial statements.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Diversion of Funds for Construction of Classroom to Purchase of Land

The statement of receipts and payments and as disclosed in Note 6 to the financial statement reflects transfers to other Government units of Kshs.83,475,000 which includes transfers to primary schools amount of Kshs.54,900,000 which further includes an amount disbursed to Gacigongo Primary School of Kshs.1,000,000 for construction of one classroom to completion.

However, the funds were diverted to purchase of land without an approval of re-allocation from the board. This is contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which stipulates that once funds are

allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

Further, the land sale agreement was signed on 4 February, 2021, a day before the committee deliberations and approval.

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

2. Assets not Tagged and Insured

Annex 4 to the financial statements reflects summary of fixed asset register of Kshs.37,107,703 relating to fixed assets. However, physical inspection of the assets revealed that the assets were not tagged for ease of identification and movement. This is contrary to Regulation 139(1) of the Public Finance Management (National Governments) Regulations, 2015 which stipulates that an accounting officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse by ensuring that movement and conditions of assets can be tracked by putting in place processes and procedures both electronic and manual for the effective, efficient, economical and transparent use of the government entity's asset.

Further, the fixed assets were not insured. This is contrary to Section 36 (3) of the National Government Constituencies Development Fund Act, 2015 which stipulates; All fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee, shall be the property of the Board and shall be insured in the name of the Board.

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

3. Delay in implementation of projects

Review of Projects Status Report revealed that during the budget periods 2017/2018 to 2019/2020; one hundred thirty-three (133) projects worth Kshs.62,000,000 had not been started and sixty-six (66) worth Kshs.57,625,000 had stalled all amounting to Kshs.119,625,000.

Further, at time of audit in April 2022, the Fund had not received an amount of Kshs.43,200,000 from the National Government Constituencies Fund Board for year 2020/2021.

In the circumstances, failure to implement budgeted projects may have denied the public benefits that would have been derived from the planned projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that Internal Controls, Risk Management and Governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

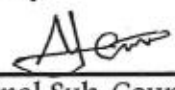
09 September, 2022


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Transfers from NG CDF board-AIEs' Received	1	180,067,724	105,768,462
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
TOTAL RECEIPTS		180,067,724	105,768,462
PAYMENTS			
Compensation of employees	4	3,945,400	3,739,424
Use of goods and services	5	4,662,009	8,542,628
Transfers to Other Government Units	6	83,475,000	24,100,000
Other grants and transfers	7	61,484,640	43,007,720
Acquisition of Assets	8	4,062,758	790,000
Other Payments	9	3,000,000	4,853,892
TOTAL PAYMENTS		160,629,806	85,033,665
SURPLUS/DEFICIT		19,437,918	20,734,797

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Chuka Igambangombe Constituency financial statements were approved on 12/9 2021 and signed by:


Fund Account Manager
Name: Johnson Njinju Maina



National Sub-County
Accountant
Name: Agnes M Gitari
ICPAK M/No: 5582

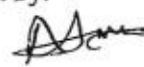

Chairman NG-CDF Committee
Name: Secondina Ciangai


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	56,073,809	35,780,712
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		56,073,809	35,780,712
Accounts Receivables			
Outstanding Imprests	11	-	-
		-	-
TOTAL FINANCIAL ASSETS		56,073,809	35,780,712
FINANCIAL LIABILITIES			
Accounts payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	855,179	-
TOTAL FINANCIAL LIABILITIES		855,179	-
NET FINANCIAL ASSETS		55,218,630	35,780,712
REPRESENTED BY			
Fund balance b/fwd	13	35,780,712	15,045,916
Prior year adjustments	14		
Surplus/Deficit for the year		19,437,918	20,734,797
NET FINANCIAL POSITION		55,218,630	35,780,712

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Chuka Igambangombe Constituency financial statements were approved on 12/9 2021 and signed by:


Fund Account Manager
Name: Johnson Njinju Maina


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Chairman NG-CDF Committee
Name: Secondina Ciangai

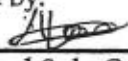
Chuka Igambangombe Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


IX. STATEMENT OF CASHFLOW

Receipts for operating activities		2020-2021	2019-2020
Transfers from CDF Board	1	180,067,724	105,768,462
Other Receipts	3		-
Total receipts		180,067,724	105,768,462
Payments			
Compensation of Employees	4	3,945,400	3,739,424
Use of goods and services	5	4,662,009	8,542,628
Transfers to Other Government Units	6	83,475,000	24,100,000
Other grants and transfers	7	61,484,640	43,007,720
Other Payments	9	3,000,000	4,853,892
Total payments		156,567,048	84,243,665
Total Receipts Less Total Payments		23,500,676	21,524,797
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	855,179	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		24,355,855	21,524,797
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	4,062,758	790,000
Net cash flows from Investing Activities		20,293,097	20,734,797
NET INCREASE IN CASH AND CASH EQUIVALENT		20,293,097	20,734,797
Cash and cash equivalent at BEGINNING of the year		35,780,712	15,045,916
Cash and cash equivalent at END of the year	10	56,073,809	35,780,712

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


Fund Account Manager
Name: Johnson Njinju Maina


National Sub-County
Accountant
Name: Agnes M Gitari
ICPAK M/No: 5582


Chairman NG-CDF Committee
Name: Secondina Ciangai

X. SUMMARY STATEMENT OF APPROPRIATION


Receipt/Expense Item	Original Budget	Balance b/f	previous Years Outstanding Disbursements	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c	d=a+b+c	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from CDF Board	137,088,879	35,780,712	94,516,000	267,385,591	180,067,724	87,317,867	67%
Proceeds from Sale of Assets							
Other Receipts							
PAYMENTS							
Compensation of Employees	3,432,400	1,336,416		4,768,816	3,945,400	823,416	83%
Use of goods and services	8,905,599	2,004,443		10,910,042	4,662,008	6,248,034	43%
Transfers to Other Government Units	53,712,103	8,097,438	59,577,562	121,387,103	83,475,000	37,912,103	69%
Other grants and transfers	52,200,000	21,584,584	22,902,815	96,687,399	61,484,640	35,202,759	64%
Acquisition of Assets		262,420	3,820,338	4,082,758	4,062,758	20,000	100%
Other Payments	14,500,000	2,495,410	1,767,010	18,762,420	3,000,000	15,762,420	16%
funds pending approval	4,338,777		6,448,276	10,787,053		10,787,053	
TOTALS	137,088,879	35,780,711	94,516,001	267,385,591	160,629,806	106,755,785	60%


Chuka Igambangombe Constituency
National Government Constituencies Development Fund (NGCDF)
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- (a) There was no AIA in the financial year 2020/2021 in chukaigambangombe NGCDF
- (b) The underutilisation of 60.1 % overall was due to late proposal submissions and late disbursements of funds, they were also pending reallocations and resubmissions not yet approved. The constituency had not received its second half of 2020/2021 funds.
- (c) The constituency received 49% from NGCDF BOARD for the year 2020/2021
- Use of goods and services was slightly underutilised due to covid 19 pandemic which resulted to closure of offices, this reduced usage of fuel and office running expenses.
 - Construction, transfer to other government units was 68.8 percent this was due to delay of cash from board as well as covid 19 pandemic, all schools and institutions were Partially opened.
 - Other grants and transfers for bursary was 63.1 % due to non-award of bursary since schools were closed due to the pandemic.
 - Acquisition of assets was 99.5 percent due to purchase of furniture and office equipment, cash for rural electrification was not realised yet from board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	106,755,785
Less undisbursed funds receivable from the Board as at 30th June 2021	51,537,155
	55,218,630
Add Accounts payable	855,179.00
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the FY 202021	56,073,809.00

The NGCDF-Chuka Igambangombe Constituency financial statements were approved on 12/9 2021 and signed by:


 Fund Account Manager
 Name: Johnson Njinju Maina


 National Sub-County
 Accountant
 Name: Agnes M Gitari
 ICPAK M/No: 5582


 Chairman NG-CDF Committee
 Name: Secondina Ciangai

*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 2020-2021 Kshs	Adjustments	Final Budget 2020-2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,432,400	1,336,416	4,768,816	3,945,400	823,417
1.2 Committee allowances	2,600,000	531,552	3,131,552	1,626,119	1,505,433
1.3 Use of goods and services	2,192,933	728,459	2,921,392	2,129,859	791,533
Sub-Total	8,225,333	2,596,428	10,821,760	7,701,377	3,120,383
2.0 Monitoring and evaluation					
2.1 Capacity building	1,800,000	101,500	1,901,500	498,000	1,403,500
2.2 Committee allowances	1,940,000	261,900	2,201,900	212,000	1,989,900
2.3 Use of goods and services	372,666	381,032	753,698	650,031	103,667
Sub-Total	4,112,666	744,432	4,857,098	1,360,031	3,497,067
3.0 Emergency					
3.1 primary school					
3.2 secondary school	7,192,207	777,234	7,969,441	5,972,882	1,996,559
3.3 tertiary institutions					
3.4 security projects					
Sub-Total					

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

4.0 Bursary and Social Security	7,192,207	777,234	-	-7,969,441	5,972,882	1,996,559
4.1 Primary Schools			-	-	-	-
4.2 Secondary Schools	15,000,000	3,097,969.80	16,000,000.00	34,097,970	14,126,600	19,971,370
4.3 Tertiary Institutions	12,700,000	4,772,559.10	2,317,538	19,790,097	18,391,750	1,398,347
bursary for vocational skills	4,072,220	226,909.57	3,834,771	8,133,900	5,079,000	3,054,900
4.5 Social Security vocational skills	9,000,000			9,000,000	1,400,000	7,600,000
Sub-Total	40,772,220	8,097,438.47	22,152,309	71,021,967	38,997,350	32,024,617
5.0 Sports			-	-	-	-
5.1 balb/f		235,408		235,408	235,408	-
5.2 Constituency Sports Tournament	2,247,676		1,650,000	3,897,676	1,650,000	2,247,676
Sub-Total	2,247,676	235,408	1,650,000	4,133,084	1,885,408	2,247,676
6.0 Environment				-	-	-
balb/f	2,338,778			2,338,778		2,338,778
6.1 CHUKA BOYS SEC			85,000	85,000	85,000	-
6.2 CHUKA GIRLS SEC			85,000	85,000	85,000	-
IKUU BOYS SEC			85,000	85,000	85,000	-
IKUU GIRLS SEC			85,000	85,000	85,000	-
MAGUMONI GIRLS SEC			85,000	85,000	85,000	-
KIANGONDU CHIEF OFFICE			85,000	85,000	85,000	-

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

KIRINGANI CHIEF OFFICE				85,000	85,000	85,000	85,000	
MUGWE CHIEF OFFICE				85,000	85,000	85,000	85,000	
MUIRU CHIEF OFFICE				85,000	85,000	85,000	85,000	
GITARENI CHIEF OFFICE				85,000	85,000	85,000	85,000	
KITHANGANI CHIEF OFFICE				85,000	85,000	85,000	85,000	
KABUBONI CHIEF OFFICE				85,000	85,000	85,000	85,000	
RUBATE CHIEF OFFICE				85,000	85,000	85,000	85,000	
MWONGE CHIEF OFFICE				85,000	85,000	85,000	85,000	
MAGUMONI CHIEF OFFICE				85,000	85,000	85,000	85,000	
THUITA CHIEF OFFICE				85,000	85,000	85,000	85,000	
MUKUUNI CHIEF OFFICE				85,000	85,000	85,000	85,000	
ITUGURURU CHIEF OFFICE				85,000	85,000	85,000	85,000	
KAMWIMBI CHIEF OFFICE				85,000	85,000	85,000	85,000	
KAMAINDI CHIEF OFFICE				85,000	85,000	85,000	85,000	
KAUKI CHIEF OFFICE				85,000	85,000	85,000	85,000	
MUTINO CHIEF OFFICE				85,000	85,000	85,000	85,000	
KIBUGUA ICT HUB				85,000	85,000	85,000	85,000	
ICT HUB CHUKA				85,000	85,000	85,000	85,000	
NGCDF OFFICE				85,000	85,000	85,000	85,000	
balances b/f								

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

Sub-Total		10	10	10	10	10	10
7.0 Primary Schools Projects			10	2,125,000	2,125,010	2,125,000	10
KIERENI PRIMARY SCHOOL	1,500,000						-
MUKUTHUKU PRIMARY SCHOOL	1,000,000				1,500,000	1,500,000	-
MARIANI PRIMARY SCHOOL	1,000,000				1,000,000	1,000,000	-
KERICHO PRIMARY SCHOOL	700,000				1,000,000	1,000,000	-
NTHAMBOI PRIMARY SCHOOL	700,000				700,000	700,000	-
THUITA PRIMARY SCHOOL	700,000				700,000	700,000	-
MUTUNGUNI PRIMARY SCHOOL	700,000				700,000	700,000	-
KIGOGO PRIMARY SCHOOL	700,000				700,000	700,000	-
MUKUUNI PRIMARY SCHOOL	1,200,000				700,000	700,000	-
KAREMBUNI PRIMARY SCHOOL	500,000				1,200,000	1,200,000	-
KIRIGI PRIMARY SCHOOL	700,000				500,000	500,000	-
IBIRIGA PRIMARY SCHOOL	700,000				700,000	700,000	-
KATHIRU PRIMARY SCHOOL	700,000				700,000	700,000	-
IKUU PRIMARY SCHOOL	700,000				700,000	700,000	700,000
KAGAANI PRIMARY SCHOOL	700,000				700,000	700,000	-
MBUKONI PRIMARY SCHOOL	700,000				700,000	700,000	700,000
KAGERA PRIMARY SCHOOL	700,000				700,000	700,000	-

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

		700,000				700,000	700,000	-
GACIONGO PRIMARY SCHOOL		700,000				700,000	700,000	-
MUTEMBE PRIMARY SCHOOL		700,000				700,000	700,000	-
KANORO PRIMARY SCHOOL		500,000				500,000	500,000	-
KIUNGUNI PRIMARY SCHOOL		700,000				700,000	700,000	-
NTHAMBO PRIMARY SCHOOL		700,000				700,000	700,000	-
NTHIMA PRIMARY SCHOOL		700,000				700,000	700,000	-
CHERA PRIMARY SCHOOL		800,000				800,000	800,000	-
KATHUTWA PRIMARY SCHOOL		700,000				700,000	700,000	-
NTURIA PRIMARY SCHOOL		700,000				700,000	700,000	-
KIAMUCHII PRIMARY SCHOOL		700,000				700,000	700,000	-
IKAWA PRIMARY SCHOOL		700,000				700,000	700,000	-
CIAGAKUU PRIMARY SCHOOL		700,000				700,000	700,000	-
KITHANGANI PRIMARY SCHOOL		700,000				700,000	700,000	-
MAREMBO PRIMARY SCHOOL		700,000				700,000	700,000	-
KAIRINI PRIMARY SCHOOL		700,000				700,000	700,000	-
KARWIRO PRIMARY SCHOOL		700,000				700,000	700,000	-
MBARAGA PRIMARY SCHOOL		700,000				700,000	700,000	-
FR.ILELAND PRIMARY SCHOOL		700,000				700,000	700,000	-
NTUNTUNI I PRIMARY								

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

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

SCHOOL	700,000			700,000		700,000
MIKUI PRIMARY SCHOOL	700,000			700,000		700,000
KATHANJE LOW PRIMARY	700,000			700,000		700,000
KATAGARA PRIMARY SCHOOL	300,000			300,000		300,000
IGAMATUNDU PRIMARY SCHOOL	700,000			700,000		700,000
KANGU PRIMARY SCHOOL	700,000			700,000		700,000
NJAINA PRIMARY SCHOOL	700,000			700,000		700,000
WERU PCEA PRIMARY SCHOOL	700,000			700,000		700,000
MAKAWANI PRIMARY SCHOOL	700,000			700,000		700,000
balance b/f						-
Kithangani Primary school		700,000		700,000	700,000	-
Nkio Primary school		500,000		500,000	500,000	-
Kangutu Primary		1,500,000		1,500,000	1,500,000	-
Marembo Primary school		500,000		500,000	500,000	-
ACK Mwanani primary school		500,000		500,000	500,000	-
Kairini Primary school		500,000		500,000	500,000	-
ACK Kanwa primary school		500,000		500,000	500,000	-
Mariani primary school		500,000		500,000	500,000	-
Ngaani primary school		500,000		500,000	500,000	-
Kaarani primary school		500,000		500,000	500,000	-

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

Giagakuu primary school		250,000			250,000	250,000	
Kamuguongo primary school		500,000			500,000	500,000	
Matuntu primary school		500,000			500,000	500,000	
Kiamucii Primary school		300,000			300,000	300,000	
Mubukuro Primary school		500,000			500,000	500,000	
Kiereini primary school		250,000			250,000	250,000	
Mugwe primary school		500,000			500,000	500,000	
Karurini Primary school		500,000			500,000	500,000	
Kiunguni primary school		500,000			500,000	500,000	
Gitogoto primary school		250,000			250,000	250,000	
Nthambo primary school		500,000			500,000	500,000	
Kericho primary school		500,000			500,000	500,000	
Thuita primary school		500,000.00			500,000	500,000	
Kithunguri primary school		500,000.00			500,000	500,000	
Chuka township primary school		856,998.00		1,143,002.00	2,000,000	2,000,000	
Kiangondou primary school		500,000			500,000	500,000	
Njaina primary school		250,000			250,000	250,000	
KK primary school		700,000			700,000	700,000	
Kathigirini primary school		500,000			500,000	500,000	
Gitumbi primary school							

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

			500,000			500,000	500,000	-
Gatituni primary school			500,000			500,000	500,000	-
Karamani primary school			500,000			500,000	500,000	-
Ndagoni primary school			500,000			500,000	500,000	-
Kambandi primary school			2,000,000			2,000,000	2,000,000	-
Iruku primary school					500,000	500,000	500,000	-
Mukuthuku primary school					500,000	500,000	500,000	-
Nthima primary school					500,000	500,000	500,000	-
Mandugo primary school					500,000	500,000	500,000	-
Mugumoni primary school					500,000	500,000	500,000	-
Kajiampau primary school					500,000	500,000	500,000	-
Kaarange Primary school					500,000	500,000	500,000	-
Makutano primary					500,000	500,000	500,000	-
Nairobi Ndogo primary					500,000	500,000	500,000	-
Kamutiria primary school					500,000	500,000	500,000	-
Mwenjeu primary school					500,000	500,000	500,000	-
Nkorongo primary school					500,000	500,000	500,000	-
Makanyanga low cost boarding					800,000	800,000	800,000	-
Kangu primary school					700,000	700,000	700,000	-
Kanyongo primary school					500,000	500,000	500,000	-

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

Yogari primary school				500,000	500,000	500,000	
Kandega primary school				500,000	500,000	500,000	
Kiaritha primary school				500,000	500,000	500,000	
Kamaindi primary school				500,000	500,000	500,000	
Igambang'ombe low cost boarding primary school				500,000	500,000	500,000	
Kirigi primary school				500,000	500,000	500,000	
Kangoro primary school				500,000	500,000	500,000	
Ibiriga primary school				500,000	500,000	500,000	
Kagaani primary school				500,000	500,000	500,000	
Gacuuri primary school				700,000	700,000	700,000	
Kagumo salvation army primary school				500,000	500,000	500,000	
Gacigongo primary school				500,000	500,000	500,000	
Mutembe primary school				500,000	500,000	500,000	
Kagera primary school				500,000	500,000	500,000	
Igambang'ombe low cost boarding primary school				500,000	500,000	500,000	
kimbumbu primary							
Kiangonde boarding primary school			27,586.20	772,414	800,000	800,000	
Sub-Total	45,700,000	19,084,584		17,615,416	82,400,000	54,900,000	27,500,000

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

8.0 Secondary Schools Projects									
Mubukuro secondary school	1,500,000					1,500,000	1,500,000		-
mutaaruni secondary school	700,000					700,000		700,000	-
Maabi secondary school	700,000					700,000		700,000	-
Itugururu secondary school	1,000,000					1,000,000		1,000,000	-
Kiangiri secondary school	500,000					500,000		500,000	-
Mpukoni secondary school	700,000					700,000		700,000	-
Kubururu secondary school	700,000					700,000		700,000	-
Kiaritha secondary school	700,000					700,000		700,000	-
balances b/f									-
									-
Makawani secondary school				700,000		700,000	700,000		-
Kithangani secondary school				700,000		700,000	700,000		-
Nkio secondary school				500,000		500,000	500,000		-
MiraaMiraja secondary school				500,000		500,000	500,000		-
Kirege secondary school		500,000				500,000	500,000		-
Kiereni secondary school		1,000,000				1,000,000	1,000,000		-
Kiamuriuki sec sch				700,000		700,000	700,000		-
Njuri secondary school				500,000		500,000	500,000		-

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

Mutuguni Day secondary school				700,000	700,000	700,000	700,000	-
Kimbumbu secondary school				500,000	500,000	500,000	500,000	-
Ndagani secondary school				300,000	300,000			300,000
Kathigirini sec school				250,000	250,000	250,000	250,000	-
Mukuuni boys' secondary school				500,000	500,000	500,000	500,000	-
Kanyuru day secondary school				400,000	400,000	400,000	400,000	-
Kagumo secondary school				500,000	500,000	500,000	500,000	-
Maabi secondary school				500,000	500,000	500,000	500,000	-
Kangoro secondary school				700,000	700,000	700,000	700,000	-
Ibiriga day secondary school				700,000	700,000	700,000	700,000	-
Ntumbara secondary school				700,000	700,000	700,000	700,000	-
Itugururu secondary school				700,000	700,000	700,000	700,000	-
Kamwimbi secondary school				700,000	700,000	700,000	700,000	-
Kabururu secondary school				500,000	500,000	500,000	500,000	-
Twamikua day secondary school				700,000	700,000	700,000	700,000	-
Makambani day secondary school				500,000	500,000	500,000	500,000	-
Kajuki secondary school				700,000	700,000	700,000	700,000	-
magumoni day secondary school				2,000,000	2,000,000	2,000,000	2,000,000	-
500,000					500,000	500,000	500,000	-

kiangiri sec school				500,000	500,000	500,000	-
Kirege secondary school				500,000	500,000	500,000	-
Kajimpau Secondary School							-
magumoni sec school							-
magumoni sec school				500,000	500,000		500,000
kabiriange sec							-
dagani sec							-
Sub-Total	6,500,000	1,500,000	17,150,000	25,150,000	19,350,000	5,800,000	
9.0 Tertiary institutions Projects							
9.1 KMTC chuka			9,225,000	9,225,000	9,225,000		-
10.0 Security Projects							
Thuita Assistant Chiefs Office	700,000			700,000	700,000		-
Gitareni Chief Office	700,000			700,000	700,000		-
WeruAssistan Chief Office	700,000			700,000		700,000	
Mutino Sub-Loc Ass. Chiefs Offi	700,000			700,000		700,000	
Mbogoniasst chief offices	700,000			700,000		700,000	
balances b/f							-
Kithangani Ass Chiefs Office			300,000	300,000	300,000		-
Weru Ass. Chiefs Office			500,000	500,000	500,000		-

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

Rianthiga Ass Chief Office				250,000	250,000	250,000	-
Mariani Ass Chief Office				500,000	500,000	500,000	-
Mugirirwa Ass chief office				500,000	500,000	500,000	-
Nthambo Ass Chief Office				300,000	300,000	300,000	-
Kibugua Police Line			1,000,000		1,000,000	1,000,000	-
Kathatwa ass Chief office				500,000	500,000	500,000	-
Karingani ACC Office				500,000	500,000	500,000	-
Njaina Ass Chiefs Office				500,000	500,000	500,000	-
mukuuni chief office				500,000	500,000	500,000	-
Muiru ass chief's office e				300,000	300,000	300,000	-
Kanhanje ass chief's office				500,000	500,000	500,000	-
Makanyanga ass chief's office				500,000	500,000	500,000	-
Mbogoni ass chief's office				500,000	500,000	500,000	-
Igambang'ombe ass chief's office				300,000	300,000	300,000	-
Kabuboni police post				500,000	500,000	500,000	-
Igambangombe DC residence				1,000,000	1,000,000	1,000,000	-
Kagumo chief's office				500,000	500,000	500,000	-
Mwonge dos office				500,000	500,000	500,000	-
magumoni zone cso office				500,000	500,000	500,000	-

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

Kathanje Police Post				500,000	500,000	200,000	300,000
County DCI office				500,000	500,000		500,000
Kiamukuria police post			1,000,000		1,000,000		1,000,000
Sub-Total	3,500,000	2,000,000		10,450,000	15,950,000	12,050,000	3,900,000
11.0 Acquisition of assets							
11.1 Purchase of furniture and equipment							
MariukoMaingi Primary School				260,000	260,000	260,000	
Twamikua Primary School				260,000	260,000	260,000	
Kaarange Primary School				260,000	260,000	260,000	
Kabariange Primary School				260,000	260,000	260,000	
Mandugo Primary School				260,000	260,000	260,000	
Mikwani Primary School				260,000	260,000	260,000	
IgambaNgombe Primary School				260,000	260,000	260,000	
Nkorongo Primary School				260,000	260,000	260,000	
Makanyanga Primary School				260,000	260,000	260,000	
Ngunga Low Cost Primary School				260,000	260,000	260,000	
Kanjuki Chief Office				100,000	100,000	100,000	
Mukuuni Chief Office				100,000	100,000	100,000	
Kiangondu Chief Office				100,000	100,000	100,000	

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

Chuka Township Chief Office				100,000	100,000	100,000	100,000	-
ACC Office Chukka				100,000	100,000	100,000	100,000	-
Kamwimbi Chief Office				100,000	100,000	100,000	100,000	-
Gitareni Chief Office				100,000	100,000	100,000	100,000	-
Mariani Chief Office				100,000	100,000	100,000	100,000	-
Kabuboni Chief Office				100,000	100,000	100,000	100,000	-
Magumoni Chief Office.				100,000	100,000	100,000	100,000	-
11.2 Construction of CDF office			482,758		482,758	462,758	20,000	
Sub-Total			482,758	3,600,000	4,082,758	4,062,758	20,000	
12.0 Others								
12.1 Chuka p library & social Hall								
12.2 Mugwe Loctoin Headquarters	1,500,000				1,500,000		1,500,000	
12.3 Kaanwa social Hall	1,500,000				1,500,000	1,500,000		
12.4 Kathigiriri social Hall	1,500,000				1,500,000	1,500,000		
12.5 Makanyanga Market	500,000				500,000		500,000	
12.6 Kigogo Market	500,000				500,000		500,000	
12.7 Mugui Market	500,000				500,000		500,000	
12.8 Kathanje Market	500,000				500,000		500,000	

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

balances b/f									
12.9 ICT HUB Chuka Town hall				1,100,000	1,100,000				1,100,000
12.10 Rural electrification				3,000,000	3,000,000				3,000,000
12.11 strategic plan			262,420		262,420				262,420
12.12 Kiamuriuki-gitogoto road									
12.13 njuri -kithuguri road									
12.14 lamp for disabled									
Sub-Total	14,500,000	262,420		4,100,000	18,862,420	3,000,000		15,862,420	
funds bending approval	4,338,777			6,448,276	10,787,053			10,787,053	
GRAND TOTAL	<u>137,088,879</u>	<u>35,780,712</u>		<u>94,516,000</u>	<u>267,385,591</u>	<u>160,629,806</u>		<u>106,755,785</u>	

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury.

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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National Government Constituencies Development Fund (NGCDF)
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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.

Chuka Igambangombe Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 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
		Kshs	Kshs
NGCDF Board			
AIE NO	B 047289		52,740,876
AIE NO	B 047826		15,000,000
AIE NO	B 047390		4,000,000.00
AIE NO	B 104142		4,027,586.20
AIE NO	B 104263		10,000,000.00
AIE NO	B 096549		10,000,000.00
AIE NO	B 104192		10,000,000.00
AIE NO	B 096913	19,000,000	
AIE NO	B 104870	67,067,772	
AIE NO	B 124504	9,000,000.00	
AIE NO	B 124914	8,500,000.00	
AIE NO	B 119769	12,000,000.00	
AIE NO	B 128060	6,900,000.00	
AIE NO	B 132115	6,000,000.00	
AIE NO	B 128370	7,000,000.00	
AIE NO	B 126078	7,000,000.00	
AIE NO	B 126368	11,600,000.00	
AIE NO	B042723	12,000,000.00	
AIE NO	B 140514	2,000,000.00	
AIE NO	B 105161	12,000,000.00	
		180,067,724	105,768,461.70

Chuka Igambangombe Constituency
National Government Constituencies Development Fund (NGCDF)
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2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	00	00
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Total	00	00

Chuka Igambangombe Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from sale of tender documents	00	00
Hire of plant/equipment/facilities	00	00
Unutilized funds from PMCs	00	00
Other Receipts Not Classified Elsewhere	00	00
Total	00	00

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,869,932.46.46	3,076,762
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	855,179.20	
Employer Contributions Compulsory national social security schemes	155,088.00	144,000.00
Other Personnel Payment	65,200.00	518,662.00
Total	3,945,399.66	3,739,424.40

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

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	1,556,000.00	2,766,000.00
Utilities, supplies and services	21,152.00	15,768.00
Communication, supplies and services	161,388.00	
Domestic travel and subsistence	156,800.00	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	498,000.00	1,814,000.00
Hospitality supplies and services		
Other committee expenses		
Committee allowance		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	1,197,380.00	1,097,000.00
Other operating expenses	200,000.00	300,000.00
Routine maintenance – vehicles and other transport equipment	840,336.00	214,774.00
Routine maintenance – other assets		
Total	4,662,008.60	8,542,628.18

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	54,9000,000	20,100,000
Transfers to secondary schools (see attached list)	19,350,000	4,000,000
Transfers to tertiary institutions (see attached list)		
Transfer to Health Institution(see attached list)	9,225,000	
TOTAL	83,475,000.00	24,100,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	14,580,600.00	3,142,000.00
Bursary – tertiary institutions (see attached list)	18,391,750.00	15,144,000.00
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Social Security programmes (NHIF)	6,479,000.00	
Security projects (see attached list)	12,050,000.00	8,400,000.00
Sports projects (see attached list)	1,885,408.00	1,470,400.00
Environment projects (see attached list)	2,125,000.00	
Emergency projects (see attached list)	5,972,882.00	11,851,320.00
Total	61,484,640.00	43,007,720.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	00	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	4,062,758.00	790,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
Total	4,062,758.00	790,000.00

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan		176,865.00
ICT Hub	3,000,000.00	4,677,027.20
Total	3,000,000.00	4,853,892.20

Chuka Igambangombe 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
	Kshs	Kshs
Family Bank	56,073,809.38	35,780,712.34
Total	56,073,809.38	35,780,712.34
10B: CASH IN HAND		
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations (specify)		
Total	00	00
[Provide cash count certificates for each]		

Chuka Igambangombe Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	<i>dd/mm/yy</i>	<i>00</i>	<i>00</i>	<i>00</i>
<i>Name of Officer</i>	<i>dd/mm/yy</i>	<i>00</i>	<i>00</i>	<i>00</i>
Total		00	00	00

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	00	00
Retention held during the year (B)	00	00
Retention paid during the Year (C)	00	00
Closing Retention as at 30 th June D= A+B-C	00	00

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	0	00
Gratuity held during the year (B)	855,179.20	00
Gratuity paid during the Year (C)	0	00
Closing Gratuity as at 30 th June D= A+B-C	855,179.20	00

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	63,278,317.74	1,897,354.00
Cash in hand		
Imprest		
Total	63,278,317.74	1,897,354.00

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance**b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	00	00	00
Cash in hand	00	00	00
Accounts Payables	00	00	00
Receivables	00	00	00
Others (specify)	00	00	00
TOTAL	00	00	00

a. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	00	00
Imprest issued during the year (B)	00	00
Imprest surrendered during the Year (C)	00	00
closing accounts in account receivables D= A+B-C	00	00

b. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	00	00
Deposit and Retentions held during the year - gratuity held (B)	855,179.20	00
Deposit and Retentions paid during the Year (C)	00	00
closing account receivables D= A+B-C	855,179.20	00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	00	00

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	00	00
Others (<i>Staff Gratuity</i>)	855,179.20	00
	855,179.20	

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,945,400	3,739,424
Use of goods and services	4,662,009	8,542,628
Amounts due to other Government entities (see attached list)	83,475,000	24,100,000
Amounts due to other grants and other transfers (see attached list)	61,484,640	43,007,720
Acquisition of assets	4,062,758	790,000
Others (<i>specify</i>)	3,000,000	4,853,892
Funds pending approval		
	160,629,806	84,243,664.38

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17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	567,028.55	21,787,499
	xxx	xxx

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance
			30 th June 2021
NG-CDFC Staff			
Erastus Mutwiri Philip	driver	2017	141,360.00
Martin Njue Kaugi	driver	2020	141,360.00
Boston Mbuba Mugambi	watchman	2017	61,194.00
Juliet Kanyua	catering	2018	59,520.00
Phares Gitonga Rugendo	watchman	2018	59,520.00
Kelvin Muchiri	accountant	2019	50,220.00
Benard Ngugi	acc. Asistant	2019	51,845.20
Justin Kinyua Ngaine	project coordinator	2017	186,000.00
Rosemilia Muthoni	secretary	2017	104,160.00
Sub-Total			855,179.20
Grand Total			

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	
		2020/21	2019/20
Compensation of employees		823,417	1336416
Use of goods & services		6,248,034	2004443
Amounts due to other Government entities		37,912,103	67675000
Sub-Total		44,983,554	71015859
Amounts due to other grants and other transfers		35,202,759	46987399
Sub-Total		35,202,759	46987399
Acquisition of assets		20,000	4082758
Others (<i>specify</i>)		15,762,420	8210696
		10,787,053	
Sub-Total		26,569,473	12293454
Funds pending approval			
Grand Total		106,755,786	130,296,712

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-		
Buildings and structures	20,670,870	-		20,670,870
Transport equipment	6,329,130	-		6,329,130
Office equipment, furniture and fittings	4,659,495	4,062,758		8,772,253
ICT Equipment, Software and Other ICT Assets	1,385,450	-		1,385,450
Other Machinery and Equipment	-			
Heritage and cultural assets	-			
Intangible assets				
Total	33,044,945	4,062,758		37,107,703

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
NG - CDF SPORTS PMC	Family bank	054 00000 5399	12,998.00	
DEB KARAMANI PRY SCHOOL NG - CDF	Equity bank	021 029 745 7427	66.00	
KAMUTIRIA PRY SCHOOL NG – CDF	Family bank	054 00000 6874	176.00	
GACUURI PRY SCHOOL NG – CDF	Sidian bank	010 160 30000 542	505.00	
CIAGAKUU PRY SCHOOL NG – CDF	Equity bank	021 026 864 6179	7,853.00	
KAMUGUONGO PRY SCHOOL NG - CDF	Family bank	054 00000 8311	1,161.00	
KITHANGANI ASST CHIEF OFFICE NG - CDF	Sidian bank	010 160 30000 912	595.00	
NTHAMBO ASST CHIEF OFFICE NG - CDF	Sidian bank	010 160 30000 682	5.00	
KAANWA TOWNSHIP PRY SCHOOL NG – CDF	Equity bank	021 026 903 2711	1,660.00	
MAKAWANI HIGH SCHOOL NG - CDF	Sidian bank	010 160 30000 522	735.00	
GITOGOTO PRY SCHOOL NG – CDF	Equity bank	021 026 536 2819	-	
MUGIRIRWA ASST CHIEF NG – CDF	Sidian bank	010 160 30000 942	25.00	
KARANGE PRIMARY SCHOOL NG - CDF	Family bank	054 00000 6894	961.60	
KATHAGARA PRY SCHOOL NG - CDF	Equity bank	021 027 945 7631	19,914.00	
KAARANI PRY SCHOOL NG – CDF	Sidian bank	010 160 30000 512	505.00	
MCK KIANGIRI SECONDARY PMC	Sidian bank	010 160 30000 402	3,845.00	
KAMAINDI CHIEFS CAMP NG – CDF	Equity bank	021 027 146 8689	1,362.70	
KITHANGANI PRY SCHOOL NG - CDF	Equity bank	021 027 945 8109	185.00	
KARWIRO PRY SCHOOL NG – CDF	Equity bank	021 027 211 8583	1,370.00	
GATTUNI PRY SCHOOL NG – CDF	Equity bank	021 026 470 3192	0.20	
EAPC IRUMA PRY SCHOOL CDF	Equity bank	021 026 536 2959	896.00	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
PCEA WERU PRY SCHOOL NG - CDF	Equity bank	021 027 945 7943	4.50	
KIANGONDU DAY/BOARDING PRY SCH PMC	Sidian bank	010 160 30000 392	500,510.00	
KIANTHANGA PRIMARY SCHL NG - CDF	Family bank	054 00000 7664	949.60	
KAMBANDI PRY SCHOOL NG - CDF	Equity bank	021 027 945 8250	620.00	
NKOBORE PRY SCHOOL NG - CDF	Family bank	054 00000 5733	414.40	
MUKUTHUKU PRY SCHOOL NG - CDF	Family bank	054 00000 8253	420.40	
KAMUCHIRU PRY SCHOOL	Equity bank	021 026 536 2180	-	
KATHIGUNI PRY SCHOOL NG - CDF	Equity bank	021 027 149 8672	25.00	
ST PAUL NJAINA PRY SCHOOL	Sidian bank	010 160 30000 472	15.00	
MARIANI PRY SCHOOL NG - CDF	Sidian bank	010 160 30000 762	3.00	
MUIRU ASST CHIEF OFFICE NG - CDF	Sidian bank	010 160 30000 922	494.00	
MANDUGO PRIMARY SCHOOL NG - CDF	Equity bank	021 026 242 8113	530.00	
NKIO SECONDARY SCHOOL NG - CDF	Sidian bank	010 160 30000 642	260.00	
KIAMUCHII PRY SCHOOL NG - CDF	Family bank	054 00000 6393	291.20	
KAGAANI PRIMARY SCHOOL NG - CDF	Equity bank	021 027 252 4776	650.00	
KAJUKI SEC SCHOOL NG - CDF	Sidian bank	010 160 30000 802	5.00	
KABURURU PRY SCHOOL NG - CDF	Family bank	054 00000 5764	575.20	
NKIO PRY SCHOOL NG - CDF	Family bank	054 00000 7494	174.00	
MWENJEU PRY SCHOOL NG - CDF	Sidian bank	010 160 30000 842	433.00	
KITHUNGURI PRY SCHOOL NG - CDF	Equity bank	021 027 149 8534	272.50	
KAANWA PRY SCHOOL NG - CDF	Equity bank	021 026 536 2883	76.00	
KAGERA PRIMARY SCHOOL NG - CDF	Equity bank	021 027 139 7191	1,151.00	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
KANDEGA PRY SCHOOL NG – CDF	Family bank	054 00000 6917	2,111.60	
COUNTY DCI OFFICE NG – CDF	Family bank	054 00000 6825	734.20	
NTUMBARA PRY SCHOOL NG - CDF	Equity bank	021 027 135 2507	38.00	
KIUNGUNI PRY SCHOOL NG – CDF	Equity bank	021 027 139 6614	180.00	
MBARAGA PRY SCHOOL NG – CDF	Family bank	054 00000 5735	484.00	
KERJCHO PRY SCHOOL NG – CDF	Sidian bank	010 160 30000 72	170.00	
NTHIMA PRY SCHOOL NG – CDF	Family bank	054 00000 6909	21.60	
IBIRIGA PRY SCHL NG – CDF	Sidian bank	010 160 30000 932	235.00	
NTHAMBO PRY SCHOOL NG – CDF	Sidian bank	010 160 30000 672	1,775.00	
IRUKU PRY SCHOOL NG – CDF	Equity bank	021 027 139 6577	312.35	
KAIRINI PRY SCHOOL NG – CDF	Equity bank	021 027 376 2406	137.00	
MBOGONI ASST CHIEF OFFICE NG - CDF	Equity bank	021 027 945 7499	97.50	
KK MWENDWA PRY SCHOOL NG - CDF	Sidian bank	0106030000 462	60.00	
TOTAL			567,028.55	

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The Fund has not received the auditor's report for year 2019-2020		

