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REPORT



OF

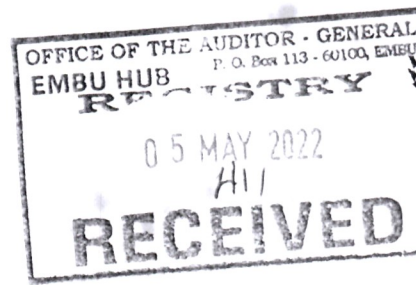
THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - CENTRAL IMENTI
CONSTITUENCY**

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





CENTRAL IMENTI 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)

*Central Imenti 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 Central Imenti 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	Paul N. Thiga
2.	Sub-County Accountant	Henry Mugambi
3.	Chairman NGCDFC	Isaac Buuri Muriithi
4.	Member NGCDFC	Lucy Kagwiria

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1646 Meru
NG-CDF Building
At Mutego along Embu Meru Highway
Meru, Kenya

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(f) Central Imenti Constituency NGCDF Contacts

E-mail: ngcdfcentralmenti.go.ke

Website: www.go.ke

(g) Central Imenti Constituency NGCDF Bankers

Equity Bank

Nkubu Branch

AC/No 0370261971374

P.o Box 402 Meru

(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



ISAAC BUURI MURIITHI
NG-CDF CHAIRMAN

Budget Performance against Actual Amounts for Current Year Based On Economic Classification and programmes

In the financial year 2020/21, Imenti central CDF was allocated Kshs 137,088,379

Sector	Amount
Pry schools	56,602,898
Secondary schools	11,900,000
Security	9,300,000
Bursary	34,272,220
Other statutory	25,013,261

A total of kshs 157,224,389 has been spent on various projects as follows in the financial year 2020/21 as follows;

ITEM	AMOUNT SPENT
Compensation of Employees	2,778,890
Use of goods and services	6,923,215
Transfers to Other Government Units	87,091,739
Other grants and transfers	60,430,545
TOTALS	157,224,389

Key achievements for the Imenti Central NG-CDF

The NG-CDFC has realised the following key achievements in the course of NG-CDF project implementation in the year 2020/21;

The CDFC has paid fees to many students in the form of bursaries leading to higher retention of students in learning institutions thus performance

Release of funds for construction and renovation of A.P. lines and chiefs offices.

Improvement of the learning environment in many primary and secondary schools through new infrastructure and improvement of existing ones.

Emerging issues related to the Central Imenti NG-CDF

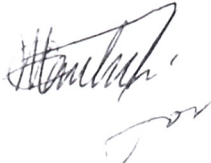
-Conflict between county governments and NG-CDF in cofunded projects.

Implementation challenges and recommended way forward.

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1. Late disbursement of funds from the NG-CDFB.
2. Local politics surrounding projects implementation.
3. Price fluctuation of materials. This is being addressed through allocation of enough funds for a phase or project.
4. Poor record keeping by PMC'S Include among others. This is being addressed through PMC'S training.

Signature



CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of *Central Imenti Constituency 2018-2022* plan are to:

- a. To improve access, affordability and availability of quality education
- b. To provide security to ensure a safe environment for the constituents
- c. To promote and grow talent and empower youth
- d. To promote environmental sustainability in the constituency
- e. To improve NG-CDF operations during project implementation

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 Sector	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	<ul style="list-style-type: none"> - number of usable physical infrastructure built in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 20/20 21 -we have increased the number of classrooms in 18 schools and renovated classes in 51 schools. We further constructed two dormitories and an additional four laboratories. - Bursary beneficiaries at all levels totalled 5603.
Security	To provide security to ensure a safe environment for the constituents	Improved security for constituents	Number of usable physical infrastructure built in locations, sub locations and police stations	Constructed A.P. Lines in two A.P. Posts. Constructed 3 chiefs office and 15 assistant chiefs offices

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Environment	To promote environmental sustainability and conservation in the constituency	Equip schools and public facilities with sanitation facilities. Plant trees in public places	Number of sanitation facilities built in primary and secondary Number of trees planted	Planted 25,000 trees and constructed ten toilets. Constructed modern toilets in two four schools.
Sports	To promote and grow talent and empower youth	Provide sporting equipment and improve sporting facilities e.g. fields	Number of youth groups benefitting from the sports programme. Number of sporting facilities improved.	Bought sports equipment for 50 sports teams and levelled six fields.
Emergency				

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental performance

Protection of the environment in which we live and operate is part of Imenti Central 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.

Imenti Central NG-CDF commits to: Comply with all relevant environmental legislation, regulations and approved codes of practice and protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water. We undertake to keep wastage to a minimum and maximize the efficient use of materials and resources. We also seek to provide training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture

This has been achieved through promotion of environmental awareness by sensitizing the Imenti Central NG-CDFC, NGCDFC staff and PMCs on good conservation practices. We have maximized on rain water harvesting, promoted use of volt guards to control power surges and carried out tree planting in the constituency to improve the forest cover. We have also ensured proper human waste disposal through construction of pit latrines, septic and soak pit tanks in schools and assistant chiefs offices.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Central Imenti constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Central Imenti constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster

mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Central Imenti 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.

Central Imenti NG-CDFC 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-Central Imenti 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-Central Imenti 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- Central Imenti Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


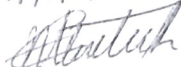
The Accounting Officer in charge of the NGCDF Central Imenti Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were 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- Central Imenti Constituency financial statements were approved and signed by the Accounting Officer on 10/8/2021 2021.

Chairman NGCDF Committee

Name: MANTU M MATHU

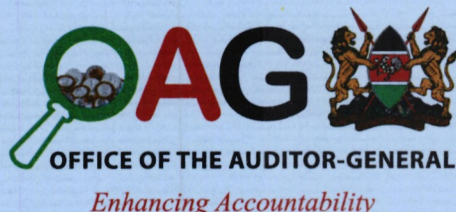


Fund Account Manager

Name: Paul N. Thaga

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CENTRAL IMENTI 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 - Central Imenti Constituency set out on pages 13 to 52, 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 the National Government Constituencies Development Fund - Central Imenti 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the Fund's financial statements revealed the following inaccuracies;

- I. The statement of receipts and payments reflects an amount of Kshs.2,778,890 in respect to compensation of employees. However, Note 4 to the financial statements reflects Kshs.2,538,140 thus resulting in an unexplained variance of Kshs.240,750. In addition, the Note reflects Kshs.2,141,970 in respect to 2019/2020 balance. However, the audited financial statements for 2019/2020 reflect an amount of Kshs.2,396,770.
- II. The summary statement of appropriation reflects a total actual expenditure on comparable basis of Kshs.184,519,402 however a recast gives Kshs.157,224,389 resulting to an unreconciled and unexplained variance of Kshs.27,295,013. Further, the statement reflects transfers to other Government units and other grants and transfers budget of Kshs.100,444,277 and Kshs.105,061,287 respectively. However, budget execution by sectors and projects reflects Kshs.98,944,277 and Kshs.106,562,229 for the same components resulting to an unexplained variances of Kshs.1,500,000 and (Kshs.1,500,940) respectively.
- III. Note 17.3 to the financial statements reflects an amount of Kshs.93,119,503 under unutilized fund and a comparative balance of Kshs.64,712,329. However, the supporting Annex 3 to the financial statements reflects Nil balances.

In the circumstances, the accuracy and completeness of the financial statements could not be ascertained.

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.27,295,013. However, a certificate of bank balance was not provided for review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.27,295,013 could not be confirmed.

3. Unsupported Other Grants and Other Payments

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and other payments amount of Kshs.60,430,545 . Included in this amount is Kshs.8,856,440 for bursary to tertiary institutions which further includes Kshs.331,040 paid to various tertiary institutions for staff training. However, no evidence was provided to confirm the trainings took place.

In the circumstances, the accuracy and completeness of other grants and other payments of Kshs.2,989,150 could not be confirmed.

4. Unsupported Project Management Committee (PMC) Bank Balances

Annex 5 to the financial statements reflects Project Management Committee bank balances balance of Kshs.33,629,023. However, the balance has not been supported with cashbooks, bank reconciliation statements, expenditure returns and Projects Implementation Status Reports contrary to Section 10 of the National Government Constituencies Development Fund Act, 2015 which requires Project Management Committees to keep proper books of accounts and make returns to the Constituency committee on how the sum has been used.

In the circumstances, the accuracy and completeness of the Project Management Committee (PMC) balance of Kshs.33,629,023 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 - Imenti Central 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 final receipts budget and actual on a comparable basis of Kshs.230,208,382 and Kshs.184,519,402 respectively resulting in a revenue shortfall of Kshs.45,688,980 or 20%. of the budget. Similarly, the Fund expended

Kshs.157,224,389 against an approved budget of Kshs.230,208,382 resulting to an under-expenditure of Kshs.72,983,993 or 32% of the budget.

The revenue shortfall and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Project Implementation Status

The project implementation status report indicated that one hundred and two (102) projects costing Kshs.83,286,453 were budgeted to be implemented during the year under review. However, only sixty-nine (69) projects costing Kshs.45,194,675 were completed, twenty-two (22) projects costing Kshs.27,850,000 were ongoing while eight (8) projects costing Kshs.10,241,777 had not been started an indication of inappropriate project implementation, monitoring and evaluation mechanism.

In the circumstances, the delays in projects implementation may have impacted negatively on service delivery to the public.

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 section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Procurement of Primary Schools Projects

Review of procurement records held by the various Project Management Committees revealed procurements totalling Kshs.4,650,000 of primary schools projects whose invitations to tender, tender opening and evaluations minutes, signed site book, acceptance and inspections minutes were missing. Further, evidence of adherence to the mandatory requirement such as valid tax compliance and National Construction Authority (NCA) registration certificates were not provided for audit.

In the circumstances, the value for money on the amount of Kshs.4,650,000 incurred on primary schools projects could not be confirmed.

2. Irregular Procurement of Tree Seedlings

Review of procurement records revealed that the Fund disbursed an amount of Kshs.2,741,777 to the Project Management Committee for various environmental projects. Audit revealed that the Committee issued out quotations for purchase, planting

and care of 12,000 exotic and 12,000 indigenous tree seedlings, and a contract entered into with the lowest bidder at Kshs.1,920,000. However, the Environmental Project Committee amended the contract by increasing the quantities to 13,890 indigenous and 13,890 exotic trees, at a contract sum of Kshs.2,500,200 without informing the other bidders contrary to Section 75(1) and (3) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may amend the tender documents at any time before the deadline for submitting tenders by issuing an addendum without materially altering the substance of the original tender and shall promptly provide a copy of the addendum to each person to whom the procuring entity provided copies of the tender documents. No explanation was given for the amendment in tender document without informing the other bidders

In addition, review of project files and subsequent physical verification in April, 2022 at Muthangene and Kathiranga primary schools revealed that the tree seedlings planted had been neglected and were therefore withering.

In the circumstances, the value for money could not be confirmed and Management was in breach of the law.

3. Emergency Project at Assistant Chief's Office

Review of procurement records revealed that the Fund disbursed an amount of Kshs.700,000 to the Project Management Committee for the construction of Kirigara Assistant Chief's Office. However, physical inspection carried out in April, 2022 revealed that the office was not fitted with curtain rails/ box and lighting fixtures although provided for in the tender document. In addition, there was no handing over of the project by the contractor or inspection reports to confirm that the works were done as specified in the contract.

In the circumstances, the value for money on the amount of Kshs.700,000 incurred in the construction of the Chief's office could not be confirmed.

4. Implementation of Security Projects

Review of procurement records revealed that the Fund disbursed an amount of Kshs.3,600,000 to the Project Management Committee for the construction of Kiathumbi Assistant Chief's Office, Nkiri East Assistant Chief's Office, Kithaku Police Post, and Kinja Chief's Office at a cost of Kshs.800,000, Kshs.1,000,000, Kshs.1,000,000, and Kshs.800,000 respectively. However, physical verification conducted in April, 2022 revealed that the extent of the works done could not be ascertained since bill of quantities were not provided for audit.

Further, construction of Nkiri East Assistant Chief's office, Kithaku police Post and Kinja Chief's office were not complete and the contractors had abandoned the sites.

In the circumstances, the value for money on the amount of Kshs.3,600,000 incurred on security projects could not be confirmed.

5. Irregular Payment of Allowances to Non-Committee Members

The statement of receipts and payments reflects Kshs.6,923,215 in respect of use of goods and services and as disclosed in Note 5 to the financial statements. The amount includes other committee expenses amount of Kshs.2,291,680. The amount further includes Kshs.533,000 incurred in payment of allowances to various individuals who were not members of the National Government Constituency Development Fund Committee contrary to Regulation 33 of the National Government Constituencies Development Fund Regulations, 2016 which states that the Cabinet Secretary shall, with the approval of the National Assembly Select Committee on National Government Constituencies Development Fund, issue guidelines on allowances payable to members of a Constituency Committee and other Government officers involved in the management of the Fund.

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

6. Poor Implementation of Landscaping of Primary Schools Fields

Review of records revealed that the Fund incurred an expenditure of Kshs.9,360,000 on landscaping of Kithurene, Muthangane, Kiamakoro, Muthikine, and Mukuune primary schools' fields which entailed the levelling, compacting, and planting of grass. However, review of the project files and physical verification carried out in April, 2022 revealed that there were no bill of quantities, no evidence that grass was planted, no project inspection reports, no procurement records showing how the contractors were identified including details such as valid tax compliance certificates and completion certificates were not provided for audit.

In the circumstances, the value for money on the amount of Kshs.9,360,000 incurred in landscaping project could not be confirmed.

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 procedures performed, except for the matter described in the Basis for Qualified Opinion and Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

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 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 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 comply 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 the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

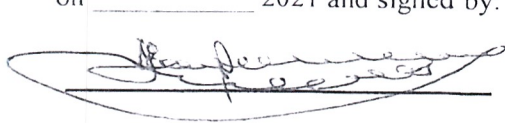
21 September, 2022

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
 JUNE 2021

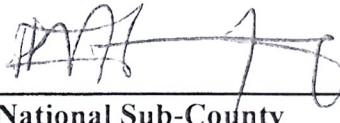
	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	160,767,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		160,767,724	123,040,876
PAYMENTS			
Compensation of employees	4	2,778,890	2,396,770
Use of goods and services	5	6,923,215	4,933,026
Transfers to Other Government Units	6	87,091,739	47,961,114
Other grants and transfers	7	60,430,545	52,764,650
Acquisition of Assets	8		
Other Payments	9		
TOTAL PAYMENTS		157,224,389	108,055,560
SURPLUS/(DEFICIT)		3,543,335	14,985,316

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



Fund Account Manager

Name: *Paul N. Tugg*



**National Sub-County
 Accountant**

Name:
 ICPAK M/No:

Chairman NG-CDF Committee

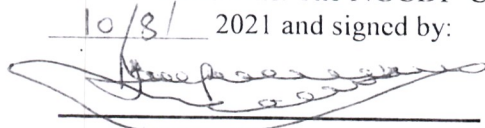
Name: *MANTU M-MATHU*

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

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

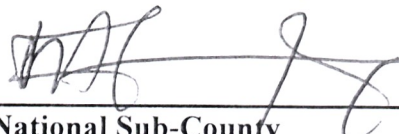
	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	27,295,013	23,751,678
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		27,295,013	23,751,678
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		27,295,013	23,751,678
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		27,295,013	23,751,678
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	13	23,751,678	8,766,362
Prior year adjustments	14	-	
Surplus/Deficit for the year		3,543,335	14,985,316
NET FINANCIAL POSITION		27,295,013	23,751,678

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Central Imenti Constituency financial statements were approved on 10/8/2021 and signed by:



Fund Account Manager

Name: Pascal N. Thiga



National Sub-County Accountant

Name:
ICPAK M/No:



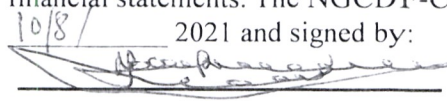
Chairman NG-CDF Committee
Name: MANTU M MATHU

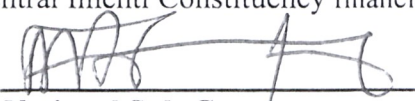
Central Imenti Constituency National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

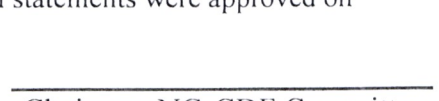
STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	160,767,724	123,040,876
Other Receipts	3	-	-
Total receipts		160,767,724	123,040,876
Payments for operating activities			
Compensation of Employees	4	2,778,890	2,396,770
Use of goods and services	5	6,923,215	4,933,026
Transfers to Other Government Units	6	87,091,739	47,961,114
Other grants and transfers	7	60,430,545	52,764,650
Other Payments	9	-	-
Total payments		157,224,389	108,055,560
Total Receipts Less Total Payments			
Adjusted for:		-	-
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		3,543,335	14,985,316
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		3,543,335	14,985,316
Cash and cash equivalent at BEGINNING of the year	10	23,751,678	8,766,362
Cash and cash equivalent at END of the year		27,295,012	23,751,678

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Central Imenti Constituency financial statements were approved on 10/8/2021 and signed by:







Fund Account Manager
Name: Pearl N. Thigo

National Sub-County Accountant
Name:
ICPAK M/No:

Chairman NG-CDF Committee
Name: MANJU M. MATHU

IX. 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	23,751,678	69,367,825	230,208,382	184,519,402	45,688,980	80.2%
Proceeds from Sale of Assets					-	-	
Other Receipts					-	-	
TOTALS	137,088,879	23,751,678	69,367,825	230,208,382	184,519,402	45,688,980	80.2%
PAYMENTS							
Compensation of Employees	3,588,800	587,624		4,176,424	2,778,890	1,397,534	66.5%
Use of goods and services	8,749,199	11,777,095		20,526,294	6,923,215	13,603,079	33.7%
Transfers to Other Government Units	68,502,898	0	31,941,379	100,444,277	87,091,739	13,352,538	86.7%
Other grants and transfers	56,247,982	11,386,859	37,426,446	105,061,287	60,430,545	44,630,742	57.5%
Acquisition of Assets					-	-	
Other Payments					-	-	
TOTALS	137,088,879	23,751,678	69,367,825	230,208,382	184,519,402	45,688,980	80.2%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Xxxx
- ii. Xxxx
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

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

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

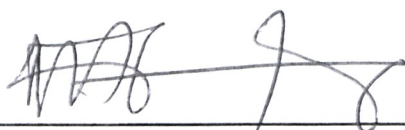
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	72,983,891
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,688,880
	27,295,012
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	27,295,012

The NGCDF- Central Imenti Constituency financial statements were approved on 10/8/ 2021 and signed by:



Fund Account Manager

Name: Paul M. Thiga



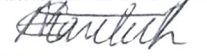
National Sub-County

Accountant

Name:

ICPAK M/No:

Chairman NG-CDF Committee


Name: MANTU M. MATHIU

BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		2020/2021	Opening Balance (C/Bk) and AIA			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,588,800	854,024		4,442,824	2,778,890.00	1,663,934
1.2 Committee allowances	2,800,000	3,467,320		6,267,320	1,294,380.00	4,972,940
1.3 Use of goods and services	1,836,533	4,695,417		6,531,950	1,721,025.00	4,810,925
Total	8,225,333	9,016,761	-	17,242,094	5,794,295.00	11,447,799
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	1,111,199		2,111,199	857,500.00	1,253,699
2.2 Committee allowances	2,300,000	474,547		2,774,547	2,291,680.00	482,867
2.3 Use of goods and services	812,666	1,761,272		2,573,938	758,630.00	1,815,308
Total	4,112,666	3,347,018	-	7,459,684	3,907,810.00	3,551,874
3.0 Emergency						
3.1 Primary Schools						
Karimunga Primary school					600,000.00	
Karugwa primary school					400,000.00	
Kariene Primary					594,800.00	
Kinjo primary					321,600.00	
ibari pry					700,000.00	
Kirigara pry					700,000.00	
Nkuene Primary					200,000.00	
MCK chaaria					1,000,000.00	
Kiamuri- Gikuuru pry road					2,600,000.00	
Manthi pry tarmac road					2,400,000.00	
3.2 Secondary schools						
Muri day Sec					200,000.00	
3.3 Tertiary institutions						
3.4 Security projects						
Kithirune chiefs camp					2,000,000.00	
Kirigara assistant chief office					700,000.00	

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

3.5 Unutilised	7,192,206.90		8,102,922	15,295,129	0.00	
Total	7,192,207	-	8,102,922	15,295,129	12,416,400.00	2,878,729
4.0 Bursary and Social Security						
4.1 Secondary Schools	17,000,000.00	11,387,859	1,752,590	30,140,449	12,221,579.71	17,918,869
4.2 Tertiary Institutions	17,272,219.80		10,876,165	28,148,385	8,856,440.00	19,291,945
4.3 Social Security						
4.4 Special Needs					0.00	
Total	34,272,220	11,387,859	12,628,755	58,288,834	21,078,019.71	37,210,814
5.0 Sports						
5.1	2,741,778		2,747,355	5,489,133	2,747,354.48	2,741,778
Total	2,741,778	-	2,747,355	5,489,133	2,747,354.48	2,741,778
6.0 Environment						
Kauthene Primary School	100,000.00			100,000	100,000.00	-
Gikuuru Primary School	100,000.00			100,000	100,000.00	-
Nkuura Primary School	100,000.00			100,000	100,000.00	-
Mujwa Primary School	100,000.00			100,000	100,000.00	-
Kiamuri Primary School	100,000.00			100,000	100,000.00	-
Manthi Primary School	100,000.00			100,000	100,000.00	-
Gacuru Primary School	100,000.00			100,000	100,000.00	-
Gacuru Day Secondary School	100,000.00			100,000	100,000.00	-
Kieni Primary School	100,000.00			100,000	100,000.00	-
Gatuatini Primary School	100,000.00			100,000	100,000.00	-
Gatuune Primary School	100,000.00			100,000	100,000.00	-
Igane Primary Shool	100,000.00			100,000	100,000.00	-
Kaongo Primary School	100,000.00			100,000	100,000.00	-
Kirwiro Primary School	100,000.00			100,000	100,000.00	-
Ucheru Primary School	100,000.00			100,000	100,000.00	-
Runywene Primary School	100,000.00			100,000	100,000.00	-
Karia Ka Ngogo Primary School	100,000.00			100,000	100,000.00	-
Karaene Primary School	100,000.00			100,000	100,000.00	-
Ruiga Primary School	100,000.00			100,000	100,000.00	-

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

Mwitumura Primary School	100,000.00			100,000	100,000.00	-
Rwangua Primary School	100,000.00			100,000	100,000.00	-
Kirirwa Day Secondary School	100,000.00			100,000	100,000.00	-
Nyweri Day Secondary School	100,000.00			100,000	100,000.00	-
Kathiranga Primary School	100,000.00			100,000	100,000.00	-
Kaugu Primary School	100,000.00			100,000	100,000.00	-
Muruugi Primary School	100,000.00			100,000	100,000.00	-
Kithirune Primary School	100,000.00			100,000	100,000.00	-
Kaguma Primary School	41,777.58			41,778	41,777.58	-
Abothuguchi Boarding primary school			100,000	100,000	100,000.00	-
Chaarua Township Primary School			100,000	100,000	100,000.00	-
Gacuru Primary School			100,000	100,000	100,000.00	-
Gaitu Primary School			100,000	100,000	100,000.00	-
Gatuatine Primary School			100,000	100,000	100,000.00	-
Gatuune Primary School			100,000	100,000	100,000.00	-
Gikuuru Primary School			100,000	100,000	100,000.00	-
Gitauga Primary School			100,000	100,000	100,000.00	-
Igane Primary School			100,000	100,000	100,000.00	-
Kaguma Primary School			100,000	100,000	100,000.00	-
Kaongo Primary School			100,000	100,000	100,000.00	-
Karaene Primary School			100,000	100,000	100,000.00	-
Karimunga Primary School			100,000	100,000	100,000.00	-
Kathathene Primary School			100,000	100,000	100,000.00	-
Kauthene Primary School			100,000	100,000	100,000.00	-
Kiamakoro Primary School			100,000	100,000	100,000.00	-
Kiamuri Primary School			100,000	100,000	100,000.00	-
Kirwiro Primary School			100,000	100,000	100,000.00	-
Mujwa Primary School			100,000	100,000	100,000.00	-
Nguchia Primary School			100,000	100,000	100,000.00	-
Nkuura Primary School			100,000	100,000	100,000.00	-
Ucheru Primary School			100,000	100,000	100,000.00	-

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

Kiamuri Secondary School			100,000	100,000	100,000.00	-
Kianthumbi Mixed Day Secondary School			100,000	100,000	100,000.00	-
Mwanganthia Secondary School			100,000	100,000	100,000.00	-
Kithirune girls Secondary School			100,000	100,000	100,000.00	-
Gacuru day Secondary School			80,000	80,000	80,000.00	-
Runywene Primary School			67,354	67,354	67,354.48	-
Total	2,741,778	-	2,747,354	5,489,132	5,489,132.06	-
7.0 Primary Schools Projects						
DEB Chaaria Primary School	1,000,000.00			1,000,000	1,000,000.00	-
Gachuru Primary School	800,000.00			800,000	800,000.00	-
Gatuatine Primary School	600,000.00			600,000	600,000.00	-
Gatuune Primary School	600,000.00			600,000	600,000.00	-
Gikuru Primary School	2,500,000.00			2,500,000	2,500,000.00	-
Gitiye Primary School	1,500,000.00			1,500,000	1,500,000.00	-
Gitugu Primary School	800,000.00			800,000	800,000.00	-
Igane Primary School	600,000.00			600,000	600,000.00	-
Kaongo Primary School	1,650,000.00			1,650,000	1,650,000.00	-
Kariene Primary School	1,500,000.00			1,500,000	1,500,000.00	-
Kariene Primary School	2,500,000.00			2,500,000	2,500,000.00	-
Karindine Primary School	1,000,000.00			1,000,000	1,000,000.00	-
Karingene Primary School	600,000.00			600,000	600,000.00	-
Kathenju Primary School	700,000.00			700,000	700,000.00	-
Katheri Primary School	600,000.00			600,000	600,000.00	-
Katheri Primary School	800,000.00			800,000	800,000.00	-
Kathiranga Primary School	1,000,000.00			1,000,000	1,000,000.00	-
Kathita Primary School	1,500,000.00			1,500,000	1,500,000.00	-
Kauthene Primary School	2,500,000.00			2,500,000	2,500,000.00	-
Kiamuri Primary School	1,550,000.00			1,550,000	1,550,000.00	-
Kieni Primary School	1,000,000.00			1,000,000	1,000,000.00	-
Mukuune Primary School	1,880,000.00			1,880,000	1,880,000.00	-
Kijijone Primary School	1,000,000.00			1,000,000	1,000,000.00	-

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

iria Primary School	600,000.00			600,000	600,000.00	-
Kirigara Primary School	1,770,000.00			1,770,000	1,770,000.00	-
Kithirune Primary School	1,000,000.00			1,000,000	1,000,000.00	-
Kithirune Primary School	1,900,000.00			1,900,000	1,900,000.00	-
KK Ngogo Primary School	800,000.00			800,000	800,000.00	-
Manthi Primary School	2,500,000.00			2,500,000		2,500,000
Mariene Primary School	600,000.00			600,000	600,000.00	-
Mbajone Primary School	1,830,000.00			1,830,000		1,830,000
Mbuinjeru Primary School	800,000.00			800,000	800,000.00	-
Muruugi Primary School	1,000,000.00			1,000,000	1,000,000.00	-
Muthangene Primary School	1,700,000.00			1,700,000	1,700,000.00	-
Ngeene Primary School	600,000.00			600,000	600,000.00	-
Nkuura Primary School	2,500,000.00			2,500,000		2,500,000
Ntharagwene Primary School	1,600,000.00			1,600,000	1,600,000.00	-
Rwanderi Primary School	600,000.00			600,000	600,000.00	-
Ruiga primary school	700,000.00			700,000	700,000.00	-
Rwangua primary scool	700,000.00			700,000	700,000.00	-
St nicholas primary school	2,500,000.00			2,500,000	2,500,000.00	-
Gacuru Primary School			600,000	600,000	600,000.00	-
Giampuko Primary School			700,000	700,000	700,000.00	-
Gitauga Day And Boarding Primary School			700,000	700,000	700,000.00	-
Gitie Primary School			400,000	400,000	400,000.00	-
aguma Primary School			600,000	600,000	600,000.00	-
Kairebi Bay & Boarding Primary School			800,000	800,000	800,000.00	-
Kaongo Primary School			600,000	600,000	600,000.00	-
Karaene Primary School			600,000	600,000	600,000.00	-
Kauthene Primary School			400,000	400,000	400,000.00	-
Kiamakoro Primary School			1,700,000	1,700,000	1,700,000.00	-
Kiamuri Primary School			600,000	600,000	600,000.00	-
Kinjo Primary School			1,000,000	1,000,000	1,000,000.00	-
Kithirune Primary School			1,000,000	1,000,000	1,000,000.00	-

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

Kithirune Primary School			600,000	600,000	600,000.00	-
Mitaratu Primary School			900,000	900,000	900,000.00	-
Mukuune Gakwine Primary School			1,400,000	1,400,000	1,400,000.00	-
Muthikine Primary School			2,000,000	2,000,000	2,000,000.00	-
Rikana Primary School			800,000	800,000	800,000.00	-
Rware Primary School			1,400,000	1,400,000	1,400,000.00	-
Karingene Primary School			600,000	600,000	600,000.00	-
Kiruiro Primary School			600,000	600,000	600,000.00	-
Ucheru Primary School			600,000	600,000	600,000.00	-
Rware Primary School			1,000,000	1,000,000	1,000,000.00	-
Kaugu Primary School	800,000.00			800,000	0.00	800,000
Muri Primary school	1,500,000.00			1,500,000		1,500,000
Muri Primary school	1,822,898.32			1,822,898		1,822,898
Mwitumura Primary School	600,000.00			600,000	0.00	600,000
Karingene Primary School				-	300,000.00	
Nyweri Primary				-	300,000.00	
Kiria Primary School			400,000	400,000	400,000.00	-
Kauthene Primary School			400,000	400,000	400,000.00	-
Total	56,602,898	-	20,400,000	77,002,898	66,050,000.00	10,952,898
8.0 Secondary Schools Projects						
Gachuru Day Secondary School	1,000,000.00			1,000,000	1,000,000.00	-
Gatwatine Day Secondary School	800,000.00			800,000	800,000.00	-
Kariene Day Secondary School	1,200,000.00			1,200,000	1,200,000.00	-
Kirigara Day Secondary School	1,000,000.00			1,000,000	1,000,000.00	-
Kirigara Girls Secondary School	800,000.00			800,000	800,000.00	-
Kirirwa Day Secondary School	900,000.00			900,000		900,000
Muri Day Secondary School	1,000,000.00			1,000,000	1,000,000.00	-
Muruugi Day Secondary School	1,000,000.00			1,000,000	1,000,000.00	-
Nguchia Day Secondary School	1,000,000.00			1,000,000	1,000,000.00	-
Ruiga day secondary school	1,000,000.00			1,000,000	1,000,000.00	-
Ruiga Girls Secondary School	1,400,000.00			1,400,000	1,400,000.00	-

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

St Bonaventure Secondary School	800,000.00			800,000	800,000.00	-
Gaitu Secondary School			700,000	700,000	700,000.00	-
Gaitu Secondary School			600,000	600,000	600,000.00	-
Gaokene Day Secondary School			600,000	600,000	600,000.00	-
Holy Family Day Nkuene Secondary School			800,000	800,000	800,000.00	-
Kaguma Day Secondary School			1,000,000	1,000,000	1,000,000.00	-
Karugwa Secondary			800,000	800,000	800,000.00	-
Kiamuri Day Secondary School			1,400,000	1,400,000	1,400,000.00	-
Kianthumbi Day Secondary School			700,000	700,000	700,000.00	-
Mariene Day Secondary School			300,000	300,000	300,000.00	-
Murathi Day Secondary School			700,000	700,000	700,000.00	-
Muthangene Day Secondary School			1,000,000	1,000,000	1,000,000.00	-
Mwanganthia Day Secondary School			600,000	600,000	600,000.00	-
Ntonyero Day Secondary School			500,000	500,000	500,000.00	-
				-		-
Total	11,900,000		9,700,000	21,600,000	20,700,000.00	900,000
9.0 Tertiary institutions Projects				-		-
Usafi Gardening Institute	-		341,379	341,379	341,379.00	-
Total	-	-	341,379	341,379	341,379.00	-
10.0 Security Projects				-		-
Abo East Assistant County Commissioner'S Office	600,000.00		-	600,000	600,000.00	-
Githongo Police station	600,000.00			600,000	0.00	600,000
Wangango Assistant Chief Office	600,000.00			600,000	600,000.00	-
Kariene police station	500,000.00			500,000	0.00	500,000
Katheri east assistant chief office	1,000,000.00			1,000,000	0.00	1,000,000
Kaugu Assistant Chief Office	800,000.00			800,000	800,000.00	-
Kianthumbi Assistant Chief Office	800,000.00			800,000	800,000.00	-
Kibanyaki Assistant Chief Office	800,000.00			800,000	800,000.00	-
Kija Assistant Chief Office	800,000.00			800,000	800,000.00	-
Kija Chiefs Camp	800,000.00			800,000	800,000.00	-
Kirigara Assistant Chief	800,000.00			800,000	800,000.00	-

*Central Imenti Constituency National Government Constituencies Development Fund (NGCDF)
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Kirirwa assistant chief office	600,000.00			600,000	0.00	600,000
Ngonga Assistant Chief Office	600,000.00			600,000	600,000.00	-
ABO West DOs Office			1,500,000	1,500,000	1,500,000.00	-
Gatuune Assistant Chief Office			800,000	800,000	800,000.00	-
Gikune Assistant Chief Office			600,000	600,000	600,000.00	-
Gitie Assistant Chiefs Office			300,000	300,000	300,000.00	-
Kathiranga North Assistant Chief Office			600,000	600,000	600,000.00	-
Kauthene Police Post			1,500,000	1,500,000	1,500,000.00	-
Kianthumbi Assistant Chief Office			800,000	800,000	800,000.00	-
Kibanyaki Chiefs Office			800,000	800,000	800,000.00	-
Kinjo West Assistant Chief Office			600,000	600,000	600,000.00	-
Kirigara Assistant Chief Office			1,000,000	1,000,000	1,000,000.00	-
Kirima Kia Athi Assistant Chief Office			600,000	600,000	600,000.00	-
Kithaku Police Post			1,000,000	1,000,000	1,000,000.00	-
Mariene Chief Office			800,000	800,000	800,000.00	-
Mwariangombe Chiefs Office			300,000	300,000	300,000.00	-
Nkandone Police Post			100,000	100,000	100,000.00	-
Nkiriri West Assistant Chief Office			700,000	700,000	700,000.00	-
Nkiriri East Assistant Chief Office			700,000	700,000	700,000.00	-
DCC central Imenti					300,000.00	
Gatimbi A.P. Line					400,000.00	
Mbanjone assistant chief					200,000.00	
				-		-
Total	9,300,000	-	12,700,000	22,000,000	20,200,000.00	3,300,000
11.0 Acquisition of assets						
11.1 Motor Vehicles					0.00	
11.2 Construction of CDF office	-	-	-	-	0.00	-
11.3 Purchase of furniture and equipment	-	-	-	-	0.00	-
11.4 Purchase of computers	-	-	-	-	0.00	-
Total	-	-	-	-	0.00	-
12.0 Other payments						
Magarini NGCDF Office					0.00	

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

Magarini Constituency strategic plan					0.00	
Kavunyalalo Dispensary				-	0.00	-
Magarini NGCDF office				-	0.00	-
Constituency desk project				-		-
Total				-	0.00	
13.0 unallocated fund						
Unapproved projects						
AIA						
PMC savings				-		-
Total				-	0.00	
	137,088,879		69,367,765	230,208,283	157,224,390.25	72,983,893
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c a+b	d	e c-d
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
PAYMENTS						
Compensation of Employees	3,588,800	854,024	-	4,442,824	2,778,890.00	1,663,934
Use of goods and services	8,749,199	11,509,755	-	20,258,954	6,923,215.00	13,335,739
Transfers to Other Government Units	68,502,898	-	30,441,379	98,944,277	87,091,379.00	11,852,898
Other grants and transfers	56,247,982	11,387,859	38,926,386	106,562,227	60,430,906.25	46,131,321
Acquisition of Assets	-	-	-	-	0.00	-
Other payments	-	-	-	-	0.00	-
UNALLOCATED FUND					0.00	
TOTAL	137,088,879	23,751,638	69,367,765	230,208,283	157,224,390.25	72,983,893

(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)

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

XI. 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-Central Imenti 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

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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.

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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 11th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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.

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
B047208	1		52,860,058
B047384	2		4,000,000
B041402	3		2,180,818
B041450	4		20,000,000
B047869	5		6,000,000
B049246	6		14,000,000
B104257	7		15,000,000
B096544	8		9,000,000
B104779	1	40,000,000	
B104538	2	29,367,724	
B124714	3	8,000,000	
B124909	4	8,500,000	
B132110	5	6,000,000	
B128055	6	6,900,000	
B128065	7	7,000,000	
B119764	8	12,000,000	
B138778	9	12,000,000	
B126363	10	11,000,000	
B126073	11	7,000,000	
B140509	12	13,000,000	
TOTAL		160,767,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
	0	0
Total	0	0

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,538,140	2,141,970
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	216,750	254,800
Leave allowance	24,000	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	-	-
Total	2,538,140	2,141,970

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	1,294,380	713,480
Utilities, supplies and services	2,019,430	1,197,196
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	857,500	761,800
Hospitality supplies and services		
Insurance costs	52,525	52,250
Specialized materials and services		
Office and general supplies and services		
Other committee expenses	2,291,680	1,686,200
Routine maintenance – vehicles and other transport equipment	107,700	122,100
Routine maintenance – other assets		
Fuel , oil & lubricants	300,000	400,000
Total	6,923,215	4,933,026

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools	66,050,000	42,061,114
Transfers to secondary schools	20,700,000	5,900,000
Transfers to tertiary institutions	341,739	
TOTAL	87,091,739	47,961,114

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools	12,221,219	12,338,764
Bursary – tertiary institutions	8,856,440	11,449,944
Bursary – special schools	-	
Mock & CAT	-	10,000,000
Social Security programmes (NHIF)		
Security projects	18,700,000	10,914,306
Sports projects	2,747,354	2,180,818
Environment projects	5,489,132	2,180,818
Emergency projects	12,416,400	3,700,000
Total	60,430,545	52,764,650

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
	0	0
Total	0	0

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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
EQUITY BANK -NKUBU BRANCH/A/C no.0370261971374	27,295,013	23,751,678
	-	-
	-	-
Total	27,295,013	23,751,678
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
Total	0	0
[Provide cash count certificates for each]		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Total</i>				0

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[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	23,751,678	8,766,362
Cash in hand		
Imprest		
Total	23,751,678	8,766,362

[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	23,751,678	0	23,751,678
Cash in hand			
Accounts Payables			
Receivables			
Others (specify)			
TOTAL	23,751,678	0	23,751,678

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C	0	0

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D = A+B-C	0	0

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Amounts due to other Government entities (see attached list)		
Amounts due to other grants and other transfers (see attached list)		
Acquisition of assets		
Others (<i>specify</i>)	93,119,503	64,712,329
Funds pending approval		
	93,119,503	64,712,329

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	xxx	xxx
	xxx	xxx

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				

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

*Central Imeni Constituency National Government Constituencies Development Fund (NGCDF)
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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	0			0
Buildings and structures	15,485,795			15,485,795
Transport equipment	3,600,000			3,600,000
Office equipment, furniture and fittings	869,370			869,370
ICT Equipment, Software and Other ICT Assets	1,634,900			1,634,900
Other Machinery and Equipment	18,005,520			18,005,520
Heritage and cultural assets	0			0
Intangible assets	0			0
Total	39,595,585			39,595,585

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

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

NO.	PMC NAME	ACCOUNT NUMBER	BANK	DATE A/C OPENED	BALANCE AS AT 30/6/2021
1.	NKUENE PRY SCH.	0370279999087	Equity	07-08-20	161,842.00
2.	KAGUMA PRY	0370278150750	Equity	07-08-18	47,180.00
3.	KAIREBI DAY	0370262660319	Equity	25-07-14	13,395.00
4.	KITHIRUNE PRY	0370277699810	Equity	05-10-18	4,210,630.00
5.	MUKUUNE GAKWINE PRY	0370269255719	Equity	04-08-16	12,222.00
6.	MCK CHAARIA PRY	0370262411696	Equity	14-05-14	100,117.00
7.	GATUATINI PRY	0370269435946	Equity	16-08-16	601,277.00
8.	GATUUNE PRY	0370264490530	Equity	15-07-15	169,043.00
11.	KARINGENE PRY	0370264491148	Equity	15-07-15	13,681.00
12.	KATHERI PRY	0370264499665	Equity	17-07-15	1,400,160.00
16.	KITHIRUNE PRY	0370277699810	Equity	15-10-18	2,167,753.00
17.	MBWINJERY PRY	0370277697968	Equity	14-10-18	26,980.00
18.	MURUUGI PRY	0370279563351	Equity	17-01-20	1,018,860.00
19.	NGEENE PRY	0370270262258	Equity	19-10-16	600,490.00
20.	NTHARAGWENE PRY	0370279353844	Equity	12-10-19	482,580.00
21.	RWANDERI PRY	0370277706738	Equity	18-10-18	300,866.00
22.	RWANGUA PRY	0370264583252	Equity	01-08-15	701,835.00
23.	K.K. NGOGO PRY	0370279470628	Equity	13-12-19	2,110.00
24.	KAONGO PRY	0370277979834	Equity	29-11-18	390.00
25.	KARIMUNGA PRY	0370269471724	Equity	19-08-16	1,145.00

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26.	KIENI PRY	0370269237213	Equity	03-08-16	40,285.00
27.	KIJJONE PRY	0370277909920	Equity	26-11-18	932.50
28.	D.E.B CHAARIA PRY	0370264490972	Equity	15-07-15	185.00
29.	GIKURU PRY SCHOOL	0370264500795	Equity	17-07-15	825.00
30.	MUTHANGENE PRIMARY SCHOOL	0370279051341	Equity	18-07-19	20.00
32.	GACUURU PRY	0370264498379	Equity	17-07-15	600,711.00
33.	GIAMPUKO PRY	0370280350628	Equity	04-12-20	132,330.00
34.	GITAUGA PRY	0370277691980	Equity	02-10-18	1,680.00
35.	KAONGO PRY	0370277979834	Equity	29-11-18	390.00
37.	KIAMAKORU PRY	0370269236049	Equity	03-08-16	211,776.00
38.	KIRUIRO PRY	0370280369343	Equity	18-12-20	140,464.00
39.	MITARATU PRY	0370280359792	Equity	08-12-20	899,550.00
40.	MUTHIKINE PRY	0370279037567	Equity	13-07-19	321,700.00
41.	RIKANA PRY	0370293010787	Equity	06-10-08	566,304.00
42.	RWARE PRY	0370279066664	Equity	24-07-19	82,733.00
43.	UCHERU PRY	0370279081121	Equity	30-07-19	600,895.00
44.	GITIE PRY	0370271497685	Equity	26-01-17	1,500,119.80
45.	MURI DAY SEC	0370277394164	Equity	28-06-18	1,109,065.00
46.	GATUATINE DAY SEC	0370263708520	Equity	03-02-15	800,765.00
47.	KARIENE DAY SEC	0370278900461	Equity	27-05-19	632,407.00
48.	KIRIGARA GIRLS SEC	0370264499461	Equity	17-07-15	800,320.00
50.	RUIGA GIRLS SEC	0370280896529	Equity	19-05-21	1,399,100.00

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51.	GACURU DAY	0370279579797	Equity	23-01-20	4,179.98
52.	MURUUGI DAY SEC	0370279051289	Equity	18-07-19	420,215.00
53.	KIRIGARA DAY SEC	0370277407114	Equity	03-07-18	544,831.00
54.	ST BONAVENTURE SEC SCHOOL	0370269233984	Equity	03-08-16	7,710.00
55.	GAITU SEC	0370279972328	Equity	28-07-20	701,515.00
57.	MUTHANGENE DAY SEC	0370279051614	Equity	18-07-19	930.00
58.	GAOKENE DAY	0370279612744	Equity	04-02-20	92,947.00
59.	HOLY FAMILY DAY	0370277981346	Equity	29-11-18	37,640.00
60.	KIAMURI DAY	0370293035902	Equity	13-10-08	152,297.00
61.	KIANTHUMBI DAY	0370277407940	Equity	03-07-18	148,660.00
62.	MWANGANTHIA DAY	03702944583820	Equity	29-10-09	5,753.55
63.	NTONYERO DAY	0370277397343	Equity	29-06-18	499,514.20
64.	KIBARI PRY	0370264767295	Equity	22-08-15	52,816.60
65.	KIRIGARA ASST CHIEF OFFICE	0370277454775	Equity	18-07-21	699,635.00
66.	KIRIMA KIA ATHI ASST CHIEF OFFICE	0370280001061	Equity	07-08-20	118,146.00
67.	KITHIRUNE CHIEFS OFFICE	0370278951929	Equity	13-06-19	999,640.00
71.	KIJA CHIEFS CAMP	0370265372381	Equity	27-10-15	801,480.00
72.	KAUGU ASST CHIEF	0370277706451	Equity	08-08-18	156,880.00
76.	NYWERI PRY SCHOOL	0370264417729	Equity	06-07-15	1,735.55
78.	GATUUNE ASS.CHIEF	0370280354211	Equity	05-12-20	194,609.00
79.	GITIE ASSISTANT CHIEF	0370271612625	Equity	03-02-17	138,285.00
80.	KIANTHUMBI ASS CHIEF	0370280339911	Equity	01-12-20	1,310,000.00

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82.	KINJO WEST ASS CHIEF	0370280339583	Equity	01-12-20	1,600.00
83.	KITHAKU POLICE POST	0370280341106	Equity	01-12-20	12,500.00
84.	MARIENE CHIEF OFFICE	0370280343092	Equity	02-12-20	380,933.00
85.	MWARIA NGOMBE CHIEF	0370280341049	Equity	01-12-20	113,470.00
86.	NKANDONE POLICE POST	0370280342661	Equity	02-12-20	62,650.00
87.	NGONGA ASST CHIEF OFFICE	0370271611744	Equity	03-02-17	600,071.00
88.	NKIRIRI EAST ASS. CHIEF	0370280340450	Equity	01-12-20	60,350.00
90.	CENTRAL IMENTI SPORTS	0370278905310	Equity	28-03-19	2,124,898.88
91.	CENTRAL IMENTI ENVIRON	0370261971374	Equity	15-01-14	703,637.78
92.	MURATHI DAY	063000037418	Family	06-05-14	9,862.40
93.	KATHIRANGA NORTH ASS CHIEF	62000024595	Family	27-11-18	651,712.56
94.	KIRIMA KIA ATHI ASS CHIEF OFFICE	062000024522	Family	28-06-18	0.00
95.	KARINDINE PRY SCH	01141207476100	Cooperative	01-10-18	410,354.00
96.	ST NICHOLUS PRY	01141207504100	Cooperative	19-11-18	2,502,500.00
97.	KARUGWA PRY SCH	01141207477800	Cooperative	08-10-18	9,166.00
98.	NKUENE PRY SCH	01141207481500	Cooperative	05-11-18	2,175.00
99.	KATHIEJU PRY	01141207489100	Cooperative	25-10-18	198,409.00
100.	KIRIGARA PRY SCH	01141207483200	Cooperative	11-10-18	92,043.10
101.	MARIENE PRY	01141207477000	Cooperative	02-10-18	26,874.62

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102.	KARIENE PRY	01141207486600	Cooperative	01-11-18	79,280.09
103.	KIRIA PRY	01141207473600	Cooperative	11-10-18	462,087.00
104.	MUKUUNE PRY SCH	01141207481800	Cooperative	17-10-18	105,000.00
105.	RUIGA DAY SEC SCH	01141418568900	Cooperative	05-07-18	1,001,176.00
106.	MARIENE DAY SEC SCH	01141207410400	Cooperative	05-07-18	351,045.00
107.	KARIENE PRY SCH GROUND	01141207516200	Cooperative	17-12-18	975.00
108.	KARIENE COMMUNITY FIELD	01141207510200	Cooperative	12-12-18	28,656.00
109.	KARUGWA SEC	01141207393100	Cooperative	20-06-18	3,147.00
110.	KIRIGARA PRY	01141207483200	Cooperative	11102018	92,043.10

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111.	GIKUNE ASS CHIEF	01141207393500	Cooperative	20-06-18	190.00
TOTAL					33,629,023.71

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)
3.3	Un Spent PMC Funds Since 2018/2019 Financial Year	These projects failed to spend funds for various reasons. Three of the projects implemented. Working on resolving the rest.	Resolved in three of the projects.	Expect to solve the issues surrounding the rest by June 2022.
5.2	Unsupported Bursary to Secondary and Tertiary Institutions	The NG-CDFC has assigned an officer the role of following up on the acknowledgement slips.	Not resolved.	Ongoing.
2.1.1	Delay in Project Implementation	The projects has since been implemented.	Resolved	
3.3.1	Stalled Security Projects	Extra funds for completion allocated in the financial year 2021/22	Resolved	

