

REPUBLIC OF KENYA



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THE NATIONAL ASSEMBLY
REPORT

DATE: 24 AUG 2023

TABLED BY: **OF** Hon Kimani Ichungwaho, MP
The Leader of the Opposition Party

CLERK-AT-THE-TABLE: Anne Shubeko

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

15 MAY 2023

RECEIVED



JUJA CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

JUJA Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Table of Contents

	Page
I. Key Constituency Information and Management	iii
II. NG-CDFC Chairman’s Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xi
IV. Environmental and Sustainability Reporting	xiii
V. Statement Of Management Responsibilities.....	xvii
VI. Report Of the Independent Auditors On The NGCDF- Juja Constituency.....	xix
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022	6
XI. Significant Accounting Policies	15
XII. Notes To the Financial Statements.....	20

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;

JUJA Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

- 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 JUJA 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	Olympia Muhanga Musonye
2.	Sub-County Accountant	Priscah Jepchumba
3.	Chairman NGCDFC	Peter Mbari Kiratu
4.	Member NGCDFC	Njeri Kahingo

(d) Fiduciary Oversight Arrangements

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

P.O. Box 706-01001
Kalimoni
Juja CDF offices
Next to Juja-Ruiru Toll weighbridge
JUJA constituency NGCDF

(f) Juja Constituency NGCDF Contacts

Telephone: (254) 772974968
E-mail: jujangcdf.go.ke
Website: www.ngcdf.go.ke

(g) Juja Constituency NGCDF Bankers

Equity Bank
Juja Branch
P.O Box 75104

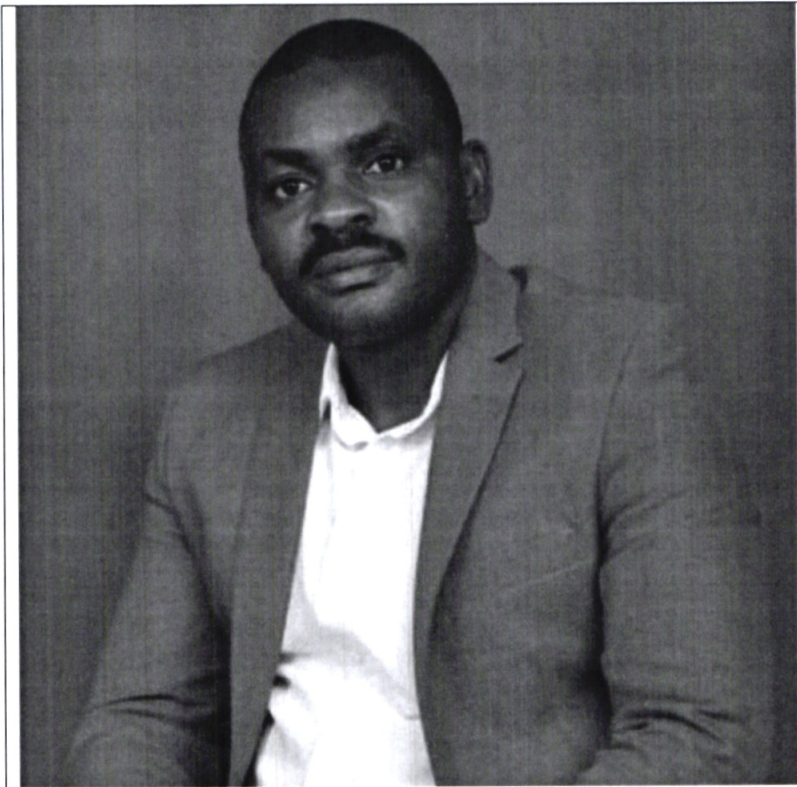
(h) Independent Auditors

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



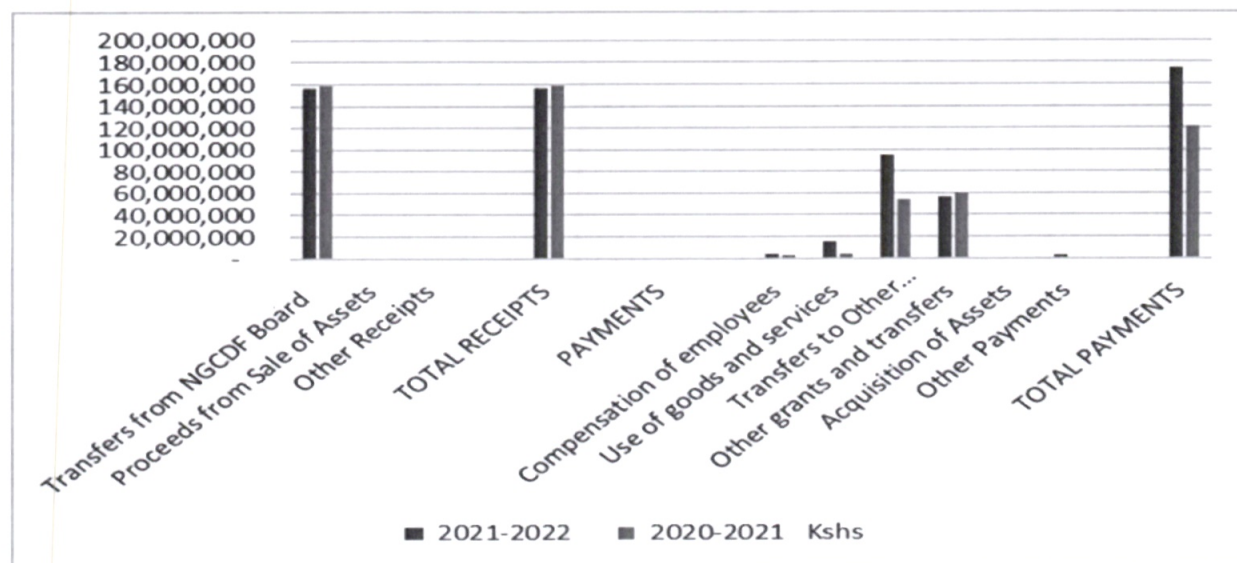
MR. PETER MBARI KIRATU

FORWARD BY THE CHAIRMAN NGCDF COMMITTEE ON BUDGET PERFORMANCE

Our NG-CDFC wishes to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. Our NG-CDF have improved the Education infrastructure, Education bursary, Sports, Environment and Security infrastructures of Juja Constituency through the various projects that we have.

JUJA Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Statement of Receipts and Payments Comparison F/Ys' 2021/2022 and 2020/2021



Comparatively, Statement of Receipts and Payments for the financial year 2020/2021 reflects a slightly higher value in amount against the financial year 2021/2022. However, there is high absorption rate in financial year 2021/2022 compared to financial year 2020/2021. The variance is evident in Transfers to Other government units and other grants and transfers. In the mentioned items, in the financial year 2020/2021, the management managed to transfer Kshs 54,441,931 compared to kshs 81,575,130 in the financial year 2021/2022 to other government units. The management managed to transfer Kshs 59,900,081 in the financial year 2020/2021 compared to Kshs 70,408,191 in the financial year 2021/2022 to other grants and transfers.

Statement of Appropriation FY 2021/2022

As observed, the Management managed to utilize Kshs 174,650,257 against the Final budget of Ksh 225,470,078 This points to **77.5%** absorption rate. This is an increase from the financial year 2020/2021 where the constituency absorption rate stood at 78%. The management was not able to attain the 100% utilization rate because the funds were not disbursed on time from the Board. Also, the absorption rate was affected by the by-election and the transition process compared to the previous year. Apart from the above-mentioned issues, there has been a good project implementation spirit within the Constituency. Some of the best practices within the constituency are hereby interpreted.

KEY ACHIEVEMENTS

- The funds allocated for the bursary in the financial year 2021/2022 was disbursed to various day and boarding secondary schools and some tertiary institutions successfully. The needy students in the constituency were considered and awarded the bursary. The total amount given was Kshs 40,241,000.
- Other funds as part of bursary were allocated for bodaboda training which enabled 500 participants within Juja Constituency to benefit and were awarded interim and Smart

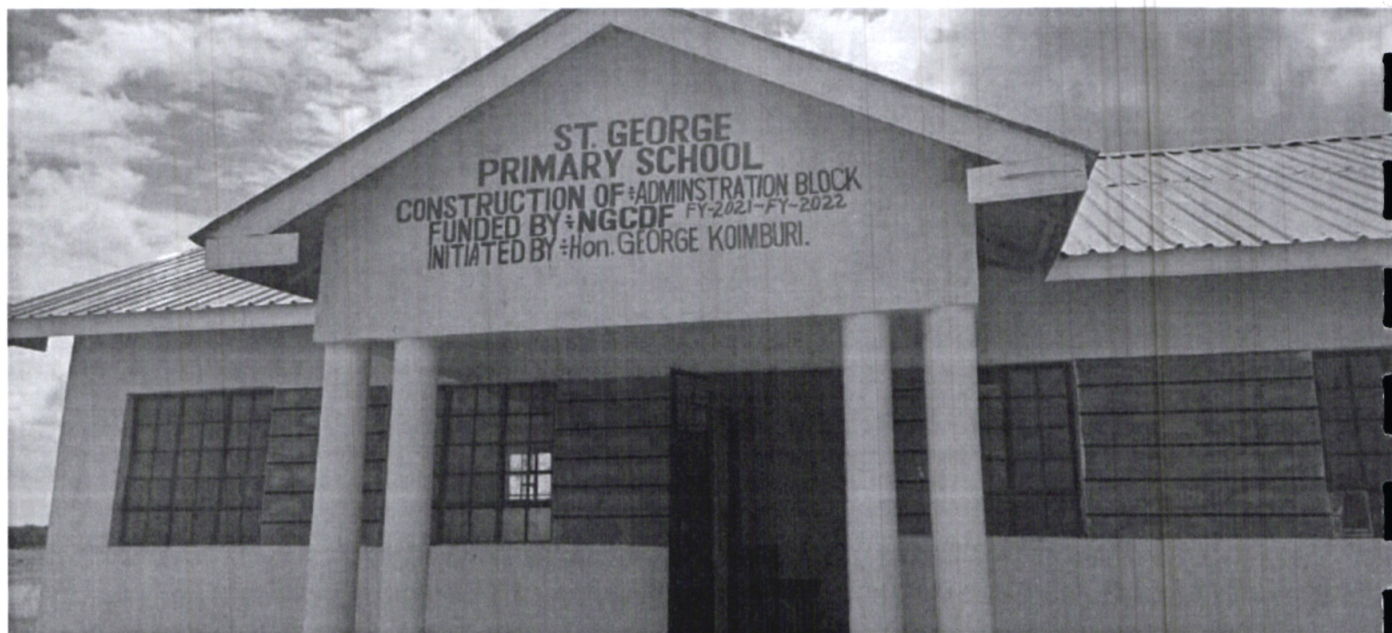
JUJA Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Driving License to ensure compliance with the government regulations as well as employment creation. The total amount given to facilitate this was Kshs 5,450,000.

- Below are some of the projects completed and in use.



ST. GOERGES NEW MUKUYUINI PRIMARY SCHOOL (CONTRUCTION OF STAFFROOM AND THREE ROOMED OFFICE) APPROXIMATE EXPECTED BENEFICIARIES- 30 TEACHERS



NDURURUMO PRIMARY SCHOOL (3 ROOMED OFFICES AND ONE STAFFROOM ADMINISTRATION BLOCK). EXPECTED BENEFICIARIES- 20 TEACHERS.

EMERGING ISSUES, IMPLEMENTATION CHALLENGES AND RECOMMENDATIONS

***JUJA Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

With the New MP coming in after by-elections due to demise of the former MP, the transition process delayed some projects hence delaying the implementation process of some projects.

As chairman, Juja constituency, it has been a pleasure working for Juja Constituency watching it bloom and implement the projects for its constituents as it is changing lives. It's my belief that Juja will thrive.



.....
**PETER MBARI KIRATU
CHAIRMAN NGCDF COMMITTEE,**

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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 *Juja Constituency 2018-2022* plan are to:

1. Increase the retention of children in primary and secondary schools.
2. Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.
3. Improve the performance of students in primary and secondary schools.
4. Improve the conservation of water within the constituency in installing water tanks.
5. Enhance the participation of youths in sports.
6. Strengthen the capacity of the Juja NG CDF offices to effectively undertake its mandate.

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 build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	<p>In FY 21/22 we increased number of classrooms, toilets, laboratories etc from 16 to 80 schools/institutions to enhance conducive and smooth learning environment for the beneficiaries.</p> <p>- Bursary beneficiaries at all levels were as per the attached schedules</p>

JUJA Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Security	To develop and enhance physical infrastructure.	Percentage Reduction in crime rate	-Number of complete and in use administrative offices and structures	-During the financial year we constructed 2 number administrative offices worth Kshs. 6,000,000.00
Environment	To enhance water conservation and harvesting by installation of water tanks and construction of tank base and fixing of gutters	Percentage of water harvested	-Number of tanks purchased	Tanks purchased, distributed to various institutions, installed and in use
Sports	To develop skills with intention of identifying, nurturing talent and encouraging physical fitness among the constituents	- Increased youth participation -enhancing reduction in drug and substance abuse. -Increased youth capacity skills.	-Number of youths participating sports and awareness forums.	- In FY 21/22 we empowered 800 youth through sporting activities and training. The winning teams were awarded with trophies, balls and sports uniform. Talents were nurtured.
Emergency	To cater for any unforeseen occurrences	-Increased risk management skills -Develop a structural mechanism to handle risks and emergency	- High level of response to any risk and emergency occurrence	In FY21/22 we constructed two ablution blocks and purchased furniture to schools as a response to the emergency of collapsed toilets in the institutions and inadequate furniture.

IV. Environmental and Sustainability Reporting

Juja 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 Juja NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Juja 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.

JUJA Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

- 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Juja NG-CDFC strategic Environmental agenda recognizes the provisions of the NG-CDF Board Strategic Plan and the National Environmental Management Authority (NEMA) guidelines. The NEMA Performance Contract Guidelines for all Ministries, Departments and Agencies (MDAs) provide that institutions undertake planning, implementation, monitoring and Audit of the projects to ensure compliance with and enforcement of the constitution and other statutory obligations relating to environmental sustainability.

As a Constituency, we ensure that Project Implementation Committees (PMC) continue to prioritise and improve environmental sustainability projects. We also Encourage Community participation in identification, protection and conservation of environment by carrying out environmental awareness programs. Despite of our effort, the by-election and the whole transition process hindered the effectiveness of this. However, we provided environmental awareness whenever we went for project handover. We also took the opportunity to sensitize the students and pupils in the respective institution on the effects of drug abuse and HIV.

The Juja NG-CDFC embodies the government objective of promotion of sports in the country. To attain this, the constituency managed to carry out a Youth empowerment program where 800 youths were empowered. Through the sports vote, the constituency also managed to award trophies, balls, and sports uniform as well nurtured the talents to the youths in the constituency.

3. Employee welfare

We invest in providing the best working environment for our employees. Juja 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 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. Juja constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Juja 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 interest

5. Community Engagements-

Juja 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.

***JUJA Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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.

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

.....

**OLYMPIA MUSONYE
FUND ACCOUNT MANAGER,
JUJA 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-Juja 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, 2022. 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-Juja 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Juja 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.

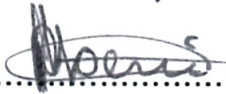
The Accounting Officer in charge of the NGCDF Juja Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were

***JUJA Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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- Juja Constituency financial statements were approved and signed by the Accounting Officer on 12/05/2022



.....
Name: Peter Kiratu
Chairman – NGCDF Committee



.....
Name: Olympia Musonye
Fund Account Manager

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - JUJA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 the 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 - Juja Constituency set out on pages 1 to 49, which

comprise of the statement of assets and liabilities as at 30 June, 2022, 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 - Juja Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Payments on Use of Goods and Services

The statement of receipts and payments and Note 5 to the financial statements reflects an expenditure of Kshs.15,196,325 in respect of use of goods and services. However, records in support of the payments totalling to Kshs.2,176,790 were not provided for audit review as indicated below:

Item	Amount (Kshs.)
Communication, Supplies and Services	499,960
Training Expenses	508,575
Other Committee Expenses	11,670
Committee - Allowance	414,000
Office and General Supplies and Services	742,585
Total	2,176,790

In the circumstances, the propriety of Kshs.2,176,790 could not be confirmed.

2. Inaccuracy in Project Management Committee Bank Accounts

Annex 5 to the financial statements reflect PMC balances of Kshs.29,840,987. However, a review of certificate of bank balances revealed a total balance of Kshs.29,761,730, resulting to a variance of Kshs.Kshs.79,257 which was not explained or reconciled. In addition, a list of sixteen (16) Project Management Committee (PMC) bank accounts in respect of primary schools and five (5) for secondary schools were listed as having balances as at 30 June, 2022. However, the bank statements and quarterly returns to the Fund Account Manager (FAM) by the PMCs were not provided for audit review.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balances could not be confirmed.

3. Unsupported Payments in Other Grants and Transfers

The statement of receipts and payments and Note 7 to the financial statements reflect payments totalling to Kshs.70,408,191 in respect of other grants and transfers. Included in these payments is Kshs.2,220,000 in respect of acquisition of assets whose details are indicated below:

Item	Amount (Kshs.)
Purchase of ICT Equipment	707,586
NG-CDF Office (Borehole Drilling)	1,500,000
Commissioner of VAT	12,414
Total	2,220,000

However, procurement records and other relevant payment details were not provided for audit. In addition, the hydrological report, the abstraction licence, borehole completion record (BCR) and pumping test reports in respect of the borehole payments were not provided for audit.

Further, payments totalling to Kshs.24,402,192 in respect of security, sports, environment and emergency projects as shown in the table below:

Category	Amount (Kshs.)
Security	7,445,094
Sports	5,483,555
Environmental	5,483,543
Emergency	5,990,000
Total	24,402,192

However, evidence of appointment of the PMC, implementation of the projects and related records and quarterly returns were not provided for audit. Verification of various projects revealed that projects implemented by the Fund were branded with the name of the member of parliament alongside that of the NG-CDF.

In the circumstances, the propriety of Kshs.26,602,192 incurred on other grants and transfers could not be confirmed.

4. Unsupported Emergency Funds

The statement of receipts and payments and Note 7 to the financial statements indicate that payments totalling to Kshs.70,408,191 were incurred in respect of other grants and other transfers. Include in these payments was Kshs.5,990,000 in respect of emergency project payments. Review of payment records indicated that five (5) emergency projects were undertaken at Kshs.7,190,000 resulting to a variance of Kshs.1,200,000 which was

not explained or reconciled. In addition, the project implementation through use of emergency funds was not justified. Further, evidence that the utilization of emergency reserve was reported to the Board within thirty (30) days was not provided for audit.

In the circumstances, the accuracy and completeness of emergency funds Kshs.5,990,000 could not be confirmed.

5. Long Outstanding Cheques

The statement of assets and liabilities and Note 10A to the financial statements reflect a balance Kshs.23,360,040 in respect of cash and cash equivalents. Bank reconciliation statement provided for audit review reflects unpresented cheques of Kshs.6,340,590, out of which two (2) cheques of Kshs.116,173 issued to a local boys' secondary school and a local Media House, were unpresented since September, 2018. The failure to reverse these cheques in the cash book was not explained.

In the circumstances, the accuracy and completeness of cash and cash equivalent could not be confirmed.

6. Unexplained Variance and Unsupported Accounts Payables

The statement for assets and liabilities reflects a nil balance in respect of accounts payable while the corresponding Notes 12A and 12B in respect of retention and gratuity reflects balances of Kshs.8,580,000 and Kshs.288,910 respectively. The resultant variances have not been explained. In addition, while Note 12B to the financial statements indicate that gratuity totalling to Kshs.2,110,274 was paid during the year, review of payment records indicates that Kshs.1,580,614 was paid as gratuity to five (5) members of staff, resulting in unexplained variance of Kshs.529,660. Further, retention payment during the year totalled to Kshs.11,543,667 while the retained amounts were Kshs.10,545,667 resulting to unexplained variance of Kshs.998,000. The retention money register was not provided for audit.

In the circumstances, the accuracy and completeness of the financial statements 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 - Juja 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 audit 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 budget and actual on comparable basis of Kshs.225,590,079 and Kshs.197,901,201 respectively resulting to under-funding of activities by Kshs.27,688,878 (or 12%) of the budget. Similarly, the Fund expended Kshs.174,650,257 against expenditure budget of Kshs.225,470,078 resulting to under-expenditure of Kshs.50,819,821 (or 23%) of the budget.

The underfunding and under-absorption may have impacted negatively on service delivery to the people of Juja constituency.

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided reasons for the delay in resolving the prior year audit issues.

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. Delayed Implementation of Project

A review of projects disclosed in the financial statements revealed that projects with a cost of Kshs.49,875,130 which were approved in the 2020/2021 financial year were not implemented in 2020/2021 financial year. It was further observed that tenders for the projects were awarded in the financial year 2021/2022, despite having been approved and funded in the prior year. No explanation was provided for failure to implement the projects as scheduled.

In the circumstances, value for money may have not been obtained, and delays in implementation of the projects may have negatively impacted on provision of services to the people of Juja Constituency.

2. Unsupported Disbursement of Bursaries

The statement of receipts and payments and Note 7 to the financial statements indicate that Kshs.70,408,191 was incurred in respect of other grants and other transfers.

Included in these payments is Kshs.39,579,000 in respect of bursaries to secondary schools while Kshs.6,137,000 was in respect to bursaries to tertiary institutions. Special schools received bursaries amounting to Kshs.290,000. However, the bursaries were not issued by the PMC and the vetting process from the ward to the constituency levels was not provided for audit review. A sampled analysis of documents provided for audit revealed that there were students who were awarded bursary twice. No explanation or minutes approving more than one award was provided for audit.

In the circumstances, Management was in breach of law.

3. Project Physical Verification

Physical verification of a sample of seven (7) projects with total funds allocation of Kshs.21,300,000, revealed the following as detailed below:

No.	Name of Project	Activities	Amount Allocated Kshs.	Observations
1.	Gachororo Primary School	Construction of 4 classrooms on 1st floor to completion	4,400,000	The stairs to the classrooms were chipping off on the edges.
2.	Karama-ini Primary School	Renovation of 6 classrooms, key-pointing, painting, plastering, re-roofing and flooring	3,000,000	Works were done to completion. However, the floor was poorly done.
3.	Murera Primary School	Renovation of 6 classrooms to completion; keypointing, painting, plastering, re-roofing, flooring	3,000,000	The project was not labelled thus we could not confirm whether it was done by Juja NG-CDF.
4.	New Mukuyu-ini Primary school	Construction of 2 classrooms to completion	2,600,000	The floor had cracks, the contractor re -did the floor works but the cracks were still visible.
5.	St Paul Primary School	Construction of 2 classrooms to completion	2,200,000	The contractor was not on site. Works stalled and have interfered with use of two classrooms on the lower ground. Project not labelled.
6.	NG-CDF Office	Purchase of submersible 50 horse power borehole water pump, installation of 24,000 litres galvanized steel water tank and connection of water to Toll Police Station and NG-CDF office	2,500,000	The 24,000 litres galvanized tank was not installed, instead a 10,000 litre plastic tank was installed. Even though the Management explained that the BQs were varied, no evidence was provided to confirm the variation.

No.	Name of Project	Activities	Amount Allocated Kshs.	Observations
7.	Mirima-ini Primary school	Construction of 2 storey classrooms to completion.	3,600,000	The works were done to completion and in use. However, the school is on private land and has no ownership documents. The owner and the school have not reached an agreement about the land therefore the developments in the land might be lost due to the conflict and therefore there might be no value for money.
Total			21,300,000	

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

18 July, 2023

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	156,488,879	159,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	16,000
TOTAL RECEIPTS		156,488,879	159,383,724
PAYMENTS			
Compensation of employees	4	4,250,611	2,721,492
Use of goods and services	5	15,196,325	4,350,870
Transfers to Other Government Units	6	81,575,130	54,441,931
Other grants and transfers	7	70,408,191	59,900,081
Acquisition of Assets	8	3,220,000	-
Other Payments	9	-	-
TOTAL PAYMENTS		174,650,257	121,414,374
SURPLUS/DEFICIT		(18,161,378)	37,969,350

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 12/05/2022 and signed by:


 Fund Account Manager

Name: OLYMPIA MUSONYE



National Sub-County
 Accountant

Name: PRISCILLA ZERCHUMBOR
 ICPAK M/No: 15993 -


 Chairman NG-CDF Committee

Name: PETER GIRATU

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	23,360,040	41,412,322
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		23,360,040	41,412,322
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		23,360,040	41,412,322
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A		9,578,000
Gratuity	12B		-
NET FINANCIAL SSETS		23,360,040	41,412,322
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	41,412,321	3,442,972
Prior year adjustments	14	109,098	
Surplus/Defict for the year		(18,161,378)	37,969,350
NET FINANCIAL POSITION		23,360,041	41,412,322

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 12/05/2023 and signed by:

to
 Fund Account Manager

Name: OLYMPIA MUSOMBE

TS
 National Sub-County
 Accountant

Name: PROBATH ZEPHURUMBO
 ICPAK M/No: 15993.

Peter Kiratu
 Chairman NG-CDF Committee

Name: PETER KIRATU

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	156,488,879	159,367,724
Other Receipts	3	-	16,000
		156,488,879	159,383,724
Payments for operating activities			
Compensation of Employees	4	4,250,611	2,721,492
Use of goods and services	5	15,196,325	4,350,870
Transfers to Other Government Units	6	81,575,130	54,441,931
Other grants and transfers	7	70,408,191	59,900,081
Other Payments	9	-	-
		171,430,257	121,414,374
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	109,098	-
Net Adjustments		109,098	-
Net cash flow from operating activities		(14,832,280)	37,969,350
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(3,220,000)	-
Net cash flows from Investing Activities		(3,220,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(18,052,280)	37,969,350
Cash and cash equivalent at BEGINNING of the year	10	41,412,322	3,442,972
Cash and cash equivalent at END of the year		23,360,042	41,412,322

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 12/05/2023 and signed by:

66
Fund Account Manager

Name: OLYMPIA A MUKONYE

[Signature]
National Sub-County Accountant

Name: PROSCENT ZEPHURION
ICPAK M/No: 15993

[Signature]
Chairman NG-CDF Committee

Name: PETER KIRATU

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,878	41,412,321	47,088,879	225,590,079	197,901,201	27,688,877	87.7%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,878	41,412,321	47,088,879	225,590,079	197,901,201	27,688,877	87.7%
PAYMENTS							
Compensation of Employees	3,025,332	2,799,840		5,825,172	4,250,611	1,574,562	73.0%
Use of goods and services	9,312,666	6,771,144		16,083,810	15,196,325	887,485	94.5%
Transfers to Other Government Units	60,900,000	26,237,794	32,400,000	119,537,794	81,575,130	37,962,664	68.2%
Other grants and transfers	60,625,762	5,483,543	14,688,879	80,798,184	70,408,191	10,389,993	87.1%
Acquisition of Assets	3,225,117	-	-	3,225,117	3,220,000	5,117	99.8%
Other Payments	-			-	-	-	0.0%
Funds pending approval **		120,000				120,000	0.0%
TOTAL	137,088,878	41,412,321	47,088,879	225,470,078	174,650,257	50,939,821	77.5%

Juja Constituency


National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

- (a) During this financial year there were no revenues collected because our only source of revenue comes from sale of tender documents. This was not done because the constituency didn't carry out prequalification.
- (b) The Budget utilization ration is low in most sectors owing to the delays in funds disbursements from the board leading to problems in projects implementation. This as a result affected the absorption rate of the itemised units to below 100%.
- (c) As observed, the Management managed to utilize Kshs 174,650,257 against the Final budget of Ksh 225,470,078. This point to 77.5% absorption rate. The management was not able to attain the 100% utilization rate due to the fact that the funds were not disbursed on time from the Board. Also, the absorption rate was affected by the by-election and the transition process.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	50,819,821
Less undisbursed funds receivable from the Board as at 30th June 2022	27,688,877
	23,130,944
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	109,098
Cash and Cash Equivalents at the end of the FY 2021/2022	23,240,042

The Constituency financial statements were approved on 12/05/2023 and signed by:


Fund Account Manager

Name: OLYMPIA MWASOME


National Sub-County Accountant

Name: PRISCILLA J. MUTITU
ICPAK M/No: 15993


Chairman NG-CDF Committee

Name: PETER KIRATU

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)		Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)	
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	6/30/2022					
	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs			
1.0 Administration and Recurrent										
1.1 Compensation of employees	3,025,332	2,799,840	-	5,825,172	4,250,611	1,574,561	73.0%	1,260,361.00		
1.2 Committee allowances	3,200,000	1,099,000	-	4,299,000	3,959,000	340,000	92.1%			
1.3 Use of goods and services	2,000,000	1,559,478	-	3,559,478	3,227,375	332,103	90.7%			
1.4 Acquisition of assets	-	-	-	-	-	-	0.0%			
Total	8,225,332	5,458,318	-	13,683,650	11,436,986	2,246,664	83.6%			
2.0 Monitoring and evaluation							0.0%	887,486		
2.1 Capacity building	1,500,000	1,500,000		3,000,000	3,000,000	-	100.0%			
2.2 Committee allowances	1,612,666	1,896,230		3,508,896	3,293,513	215,383	93.9%			
2.3 Use of goods and services	1,000,000	716,436	-	1,716,436	1,716,436	-	100.0%	15,196,324		

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Total	4,112,666	4,112,666	-	8,225,332	8,009,949	215,383	97.4%	887,486
3.0 Emergency							0.0%	15,196,324
3.1 Primary Schools		258,234	5,633,973	5,892,207	-	5,892,207	0.0%	
3.1a, Karakuta primary school	1,200,000			1,200,000	1,200,000	-	100.0%	
3.1b, Karamaini primary school	1,500,000			1,500,000	1,500,000	-	100.0%	
3.1c, New mukuyuini primary school	1,790,000			1,790,000	1,790,000	-	100.0%	
3.1d, Twiga primary school	1,202,207			1,202,207		1,202,207	0.0%	
3.2 Secondary schools	-	-	-	-		-	0.0%	
3.3 Tertiary institutions	-	-	-	-		-	0.0%	(6,648,999)
3.4 Security projects							0.0%	
3.5 NG-CDF OFFICE	1,500,000			1,500,000	1,500,000	-	100.0%	
3.6 Unutilised		359,336		359,336		359,336	0.0%	
Total	7,192,207	617,570	5,633,973	13,443,750	5,990,000	7,453,750	44.6%	7,453,750
4.0 Bursary and Social Security				-			0.0%	
4.1 Secondary Schools	21,000,000			21,000,000	21,000,000	-	100.0%	
4.2 Tertiary Institutions	9,950,000			9,950,000	8,006,000	1,944,000	80.5%	
4.3 Universities	17,000,000			17,000,000	17,000,000	-	100.0%	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

4.4 Special Needs	-			-	-	-	0.0%	
Total	47,950,000	-	-	47,950,000	46,006,000	1,944,000	95.9%	
5.0 Sports							0.0%	
5.1 Constituency Sports Tournaments	2,741,778			2,741,778	2,741,778	-	100.0%	
5.2 Constituency Sports Tournaments		2,741,778		2,741,778	2,741,778	-	100.0%	
Total	2,741,778	2,741,778	-	5,483,556	5,483,556	-	100.0%	#VALUE!
6.0 Environment	-						0.0%	
							0.0%	
6.0 Environment							0.0%	
						-	0.0%	
6.1. Nyacaba patrol base		210,905		210,905	210,905		100.0%	
6.2. Nyacaba police post		210,905		210,905	210,905		100.0%	
6.3. Gachororo police post		210,905		210,905	210,905		100.0%	
6.4. Juja police post		210,905		210,905	210,905		100.0%	
6.5. Athi police post		210,905		210,905	210,905		100.0%	
6.6. Muigaini police post		210,905		210,905	210,905		100.0%	
6.7. Theta police post		210,905		210,905	210,905		100.0%	
6.8. Ndaraca police post		210,905		210,905	210,905		100.0%	
6.9. Rwera police post		210,905		210,905	210,905		100.0%	

Juja Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022**

6.10. Mugutha police post		210,905		210,905	210,905		100.0%	
6.11. Karangi police post		210,905		210,905	210,905		100.0%	
6.12. Ma-Acre police post		210,905		210,905	210,905		100.0%	
6.13. Tora police post		210,906		210,905	210,905		100.0%	
						-	0.0%	
6.14. Assistant county commissioner office	210,905			210,905	210,905		100.0%	
6.15. Athi primary school	210,905			210,905	210,905		100.0%	
6.16. Kamae administration police post	210,905			210,905	210,905		100.0%	
6.17. Kariaini primary school	210,905			210,905	210,905		100.0%	
6.18. Kiaora primary school	210,905			210,905	210,905		100.0%	
6.19. Matangi administration police post	210,905			210,905	210,905		100.0%	
6.20. Mirimaini primary school	210,917			210,917	210,917		100.0%	
6.21. Muigaini primary bschool	210,905			210,905	210,905		100.0%	
6.22. Mukuyuini primary school	210,905			210,905	210,905		100.0%	
6.23. Mung'etho police post	210,905			210,905	210,905		100.0%	
6.24. Muthara primary school	210,905			210,905	210,905		100.0%	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

6.25. NG-CDF office	210,905			210,905	210,905		100.0%	
6.26. Nyacaba primary school	210,905			210,905	210,905		100.0%	
							0.0%	
							0.0%	
Total	2,741,778	2,741,766	-	5,483,542	5,483,542	-	100.0%	
7.0 Primary Schools Projects							0.0%	
7.1 Gachororo Primary School	4,400,000			4,400,000		4,400,000	0.0%	
7.2 Juja Farm Primary School	3,000,000			3,000,000	3,000,000	-	100.0%	
7.3 Karama-ini Primary School	3,000,000			3,000,000	-	3,000,000	0.0%	
7.4 Kigwe Primary School	2,800,000			2,800,000	2,800,000	-	100.0%	
7.5 Kumura Primary School	3,000,000			3,000,000	3,000,000	-	100.0%	
7.6 Magomano Primary School	5,100,000			5,100,000	5,100,000	-	100.0%	
7.7 Munyaka Primary School	1,300,000			1,300,000	1,300,000	-	100.0%	
7.8 Murera Primary School	3,000,000			3,000,000	-	3,000,000	0.0%	
7.9 Muthara Primary School	3,000,000			3,000,000	3,000,000	-	100.0%	
7.10 New Mukuyu-ini Primary School	2,600,000			2,600,000	2,600,000	-	100.0%	
7.11 Nyacaba Primary School	2,600,000			2,600,000	2,600,000	-	100.0%	
7.9 Muthara Primary School								

Juja Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022**

7.12 St Paul Primary School	2,200,000			2,200,000	2,200,000	-	100.0%	
7.13 Thiririka Primary School	3,500,000			3,500,000	-	3,500,000	0.0%	
7.14 Thome Primary School	3,000,000			3,000,000	3,000,000	-	100.0%	
7.15 Toll Primary School	1,800,000			1,800,000	1,800,000	-	100.0%	
7.16 Twiga Primary School	3,000,000			3,000,000		3,000,000	0.0%	
7.17 Jomo Kenyatta Primary School			5,000,000	5,000,000	5,000,000	-	100.0%	
7.18 Kalimoni Primary School			2,400,000	2,400,000	2,400,000	-	100.0%	
7.19 Ndururumo Primary School			3,000,000	3,000,000	3,000,000	-	100.0%	
7.20 Muiga-inn Primary School			4,275,130	4,275,130	4,275,130	-	100.0%	
7.21 Munyaka Primary School		2,600,000		2,600,000	2,600,000	-	100.0%	-
7.22 Abbasalama Primary School		4,100,000		4,100,000	4,100,000	-	100.0%	3,000,000
7.23 Mugutha Primary School			2,200,000	2,200,000	2,200,000	-	100.0%	
7.24 Jacaranda Primary School			3,000,000	3,000,000	3,000,000	-	100.0%	
7.25 New Mukuyu-ini Primary School		8,200,000		8,200,000	8,200,000	-	100.0%	
7.26 Mirima-ini Primary School			3,600,000	3,600,000	3,600,000	-	100.0%	
7.27 Kuraiha Primary School		1,075,130	924,870	2,000,000	2,000,000	-	100.0%	
7.28. Toll primary school			600,000	600,000		600,000	0.0%	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

7.28. Mutundu primary school			2,400,000	2,400,000		2,400,000	0.0%	
7.29. Nyacaba primary school			2,400,000	2,400,000		2,400,000	0.0%	
							0.0%	
Total	47,300,000	15,975,130	29,800,000	93,075,130	70,775,130	22,300,000	76.0%	
8.0 Secondary Schools Projects				-	-	-	0.0%	(9,455,000)
8.1 St Paul Gachororo Secondary school	-	4,100,000		4,100,000	4,100,000	-	100.0%	
8.2 Murera Secondary School	-		2,600,000	2,600,000	2,600,000	-	100.0%	
8.3 New Kiahuria Secondary School		4,100,000		4,100,000	4,100,000	-	100.0%	
Total	-	8,200,000	2,600,000	10,800,000	10,800,000	-	100.0%	
9.0 Tertiary institutions Projects				-		-	0.0%	
			-	-	-	-	0.0%	
Total	-	-	-	-	-	-	0.0%	
10.0 Security Projects				-		-	0.0%	
10.1 Kimbo Chief's Camp	-		3,000,000	3,000,000	3,000,000	-	100.0%	
10.2 Muthara Chief's Camp	-		3,000,000	3,000,000	3,000,000	-	100.0%	
10.3 Mugutha Police Post	-	1,445,094	54,906	1,500,000	1,445,094	54,906	96.3%	
10.4. Kamae police post	-		3,000,000	3,000,000		3,000,000	0.0%	

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Total	-	1,445,094	9,054,906	10,500,000	7,445,094	3,054,906	70.9%	
11.0 Acquisition of assets				-		-	0.0%	
11.1 Motor Vehicles (including motorbikes)	-						0.0%	
11.2 Construction of CDF office (Construction of 4 door pit latrine)	1,000,000			1,000,000	1,000,000		100.0%	
11.3 Purchase of furniture and equipment	-						0.0%	
11.4 NG-CDF Office (Purchase of a camera, two dell computer laptops and a one all-purpose photocopy machine)	725,118			725,118	720,000	5,118	99.3%	
NG-CDF Office (drilling of a 250-metre depth office borehole)	1,500,000			1,500,000	1,500,000		100.0%	
11.5 Purchase of land	-						0.0%	
Total	3,225,118	-	-	3,225,118	3,220,000	5,118	99.8%	
12.0 Other payments				-		-	0.0%	
12.1 Strategic Plan							0.0%	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

12.2 Innovation Hub-NGCDF Hall 4B							0.0%	
Total							0.0%	
13.0 unallocated fund							0.0%	
AIA		120,000		120,000		120,000	0.0%	
Funds Pending Approval	13,600,000			13,600,000		13,600,000	0.0%	
PMC				-			0.0%	
	13,600,000	120,000		13,720,000			0.0%	
Total	137,088,879	41,412,322	47,088,879	225,590,078	174,650,257	50,939,821	77.4%	

(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

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-JUJA 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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.

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

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

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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.

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B140901	33,000,000	
B105648	44,000,000	
B105777	22,000,000	
B128513	5,000,000	
B154022	12,000,000	
B128824	12,000,000	
B164465	18,000,000	
B155825	10,488,879	
		20,000,000
		15,000,000
		34,367,724
B124526		9,000,000
B124953		10,000,000
B128409		10,000,000

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

B132153		6,000,000
B138821		13,000,000
B126406		16,000,000
B140552		26,000,000
TOTAL	156,597,977	159,367,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents		16,000
Hire of plant/equipment/facilities	-	
Unutilized funds from PMCs	-	
Other Receipts Not Classified Elsewhere	-	
Total	-	16,000

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,038,817	1,963,212
Personal allowances paid as part of salary		
House Allowance	-	
Transport Allowance	-	
Leave allowance	-	
Gratuity to contractual employees	2,110,274	628,680
Employer Contributions Compulsory national social security schemes	101,520	129,600
Total	4,250,611	2,721,492

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses		-
Utilities, supplies and services	-	-
Communication, supplies and services	642,810.00	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	3,657,000.00	2,651,000.00
Hospitality supplies and services	105,200.00	-
Other committee expenses	3,135,750.00	-
Committee allowance	2,984,500.00	1,190,000.00
Insurance costs	-	-
Office and general supplies and services	3,253,425.00	-
Other operating expenses		509,870.00
Bank service commission and charges	20,000.00	-

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Security operations	497,640.00	-
Routine maintenance – vehicles and other transport equipment	900000	-
Routine maintenance – other assets	-	-
Total	15,196,325.00	4,350,870.00

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	70,775,130	46,941,931
Transfers To Secondary Schools (See Attached List)	10,800,000	4,800,000
Transfers To Tertiary Institutions (See Attached List)		-
Transfers to other government institutions		2,700,000
Total	81,575,130	54,441,931

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	39,579,000	36,978,320
Bursary – tertiary institutions (see attached list)	6,137,000	7,389,000
Bursary – special schools (see attached list)	290,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	7,445,094	11,280,901
Sports projects (see attached list)	5,483,555	2,747,295
Environment projects (see attached list)	5,483,543	-
Emergency projects (see attached list)	5,990,000	1,504,565
Total	70,408,191	59,900,081

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	2,500,000	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	720,000	-
Purchase of Specialized Plant, Equipment and Machinery	0	-
Acquisition of Land	-	-
Total	3,220,000	0

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Other capital Tranfers	-	-
Strategic plan	-	-
ICT Hub	-	-
Totals	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank Juja Branch, 0870262101693</i>		
	30/06/2022	30/06/2021

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

	23,360,040	41,412,322
Total	23,360,040	41,412,322
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)		
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Total</i>		-	-	-

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	9,578,000	4,789,000
Retention held during the year (B)	10,545,667	16,986,000
Retention paid during the Year (C)	11,543,667	12,197,000
Closing Retention as at 30 th June D= A+B-C	8,580,000	9,578,000

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	1,907,740	-
Gratuity held during the year (B)	491,444	1,907,740.00
Gratuity paid during the Year (C)	2,110,274	-
Closing Gratuity as at 30 th June D= A+B-C	288,910	1,907,740

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	41,412,322	3,442,972
Cash in hand		
Imprest		
Total	41,412,322	3,442,972

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
	Kshs	Kshs	Kshs
Bank account Balances	23,360,040	109,098	41,412,321
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	23,360,040	109,098	41,412,321

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	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 payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E		

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	288,910	
Others (<i>specify</i>)		
Total		

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,574,562	1,603,487
Use of goods and services	887,485	5,100,053
Amounts due to other Government entities (see attached list)	37,962,664	47,984,799
Amounts due to other grants and other transfers (see attached list)	10,389,993	33,812,863
Acquisition of assets	5,117	0
Funds pending approval	120,000	0
Total	50,839,821	88,501,202

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	29,840,987.45	7,100,127.04
Total	29,840,987.45	7,100,127.04

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1. Claus Luteya Libondo	Accounts Clerk	December 2021	105,400	
2. Annet Wanjiku Kioni	Secretary	December 2021	73,350	
3. Moses Njoroge Gatoho	Driver	May 2018	57,660	
4. Perpetua Wanjiru King'ori	Support Staff	December 2021	52,500	
Sub-Total			288,910	
Grand Total			288,910	

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		1,574,561	1,603,487	
Use of goods & services			5,100,053	
	Committee allowances admin	340,000	-	
	Use of goods and services admin	332,103	-	
	Committee allowances M&E	215,383	-	
Sub total		887,486		
Amounts due to other Government entities		-	47,984,799	
		-	1,603,487	
	Gachororo primary school	4,400,000		
	Karamaini primary school	3,000,000		
	Murera primary school	3,000,000	-	
	Thiririka primary school	3,500,000	-	
	Twiga primary school	3,000,000	-	
	Toll primary school	600,000	-	
	Mutundu primary school	2,400,000	-	
	Nyacaba primary school	2,400,000	-	
Sub-Total		22,300,000	-	
Amounts due to other grants and other transfers			33,812,863	
	Mugutha police post	54,906	-	
	Twiga primary school	1,202,207	-	
	Kamae police post	3,000,000	-	

**Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	Bursary tertiary	1,944,000	-	
	Unutilized	359,336	-	
	Primary schools	5,892,207	-	
Sub-Total		12,452,656	33,812,863	
Acquisition of assets	Purchase of camera, two laptops and photocopier machine	5,117	-	
Others (<i>specify</i>)				
Sub-Total		5,117	-	
Funds pending approval		13,720,000	-	
Grand Total		50,939,820	88,501,200	

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	-	-	-	-
Buildings and structures	15,500,000	2,500,000	-	18,000,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,795,978	-	-	1,795,978
ICT Equipment, Software and Other ICT Assets	2,700,000	720,000	-	3,420,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	17,295,978	3,220,000	-	23,215,978

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/2021
Abba salama primary school	Equity	1520279889760	525,792	439,882
Toll primary school	Equity	1520277335298	1,813,313	438,678
Mugutha primary school	Equity	1520279870491	2,200,742	241,297
Kigwe primary school	Equity	1520279871061	2,837,038	169,982
Jomo Kenyatta primary school	Equity	1520278643809	1,390,709.10	885,680
Thome primary school	Equity	1520278643859	3,012,954	90,000
Nyacaba primary school	Equity	1520277335285	2,626,018	89,382
Mutundu primary school	Equity	1520278992546	13,510	89,943
Kumura primary school	Equity	1520278990185	13,775	89,970
Karamaini primary school	Equity	1520278988618	208,276.50	88,812
Murera secondary school	Equity	1520280460430	132,744.40	89,643
Jacaranda primary school	Equity	1520280453392	385,735	89,852
Muiga inni primary school	Equity	1520277461856	449,962,24	836,012
Magomano primary school	Equity	1520279870394	5,100,030	278,520
Kiahuria secondary school	Equity	1520279870818	1,501,314	578,734
New St. Paul Gachororo secondary school	Equity	1520279870921	529,144	439,939
Juja CDF office NG-CDF project	Equity	87026472919	2,504,192	114,612
Environment	Equity	1520268579842	197,003.65	1,161,07
Munyaka primary school	Equity	1520278988592	1,786,535	713
New mukuyuni primary school	Equity	1520282170343	3,077,350.38	0
Ndururumo primary school	Equity	1520277462012	2,037,216.84	1,840,189
Kimbo chief's camp	Equity	1520282244126	297,680.20	0
Gachororo primary school	Equity	1520277461913	4,073	548,396

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

St. paul primary school	Equity	1520278520609	2,200,767	767
Juja farm primary school	Equity	1520279870761	3,137,423	380,383
Muthara primary school	Equity	1520277657279	3,001,214	121,214
Kalimoni primary school	Equity	1520278520591	306,427	117,406
Thiririka primary school	Equity	1520278643743	2,678.16	2,678.16
Sports PMC	Equity	1520277462192	1,036.00	19,493.88
karakuta primary school	Equity	1520277462192	51,137.28	-
muthara chiefs camp	Equity	1520282271636	266,463.00	-
Mirima ini primary school	Equity	1520269964451	3,624,717.00	24,717.00
mugutha police post	Equity	1520282332139	210,184.59	-
kuraiha primary school	Equity	1520278988643	32,160.00	89,873.00
Total			29,840,987.45	7,100,127.04

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 6: 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)
4.1	A review of financial statements for Juja NG-CDF for the year ended 30 th June 2021 reveals the following parts of financial statements which are non-compliance with the financial statement template	We have noted the observation and the appropriate adjustment has been done. Kindly see the financial statements presented.	Resolved on ML	
4.2	Notes to the Financial Statements of Juja NG-CDF Disclose Kshs.54,441,931.00 with regards to Transfers to Government Entities. However, review of schedules provided for audit revealed a balance of Kshs.55,946,496 leading to an unexplained, unreconciled, variance of Kshs.1,504,565. In the circumstance, the validity of Kshs.54,441,931.00 with regards to transfers to government entities may not be	It's true that the schedules as observed by the audit summed up to Ksh 55,946,496. This was because of erroneous inclusion of Muigai-inn primary school emergency project worth Ksh 1,504,565 as transfers to other government entities. Kindly see the updated schedules (ANNEX1)	Resolved on ML	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	confirmed			
4.3	<p>During the financial year ended 30th June 2021, Juja NGCDF had an approved budget of Kshs.209,915,575.40 as receipts. However, total receipts during the year amounted to kshs.162,862,696.20 which includes adjustments (previous year balances that were not transferred from CDF Board account to the constituency account) of Shs.69,367,724, and cashbook balance brought forward from 2019/2020 of shs.3,458,972. The statements of receipts and payments shows shs.159,383,724 as the actual receipts resulting to a variance of shs.50,531,851.40 equivalent (25%)</p> <p>Further, the statement of comparison of budget and actual amounts also reflects</p>	<p>The management was unable to attain the 100% utilization rate due to the fact that there was delayed disbursement of funds from the Board. Kindly see the financial statements, statement of appropriation.</p>	Resolved on ML.	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	budgeted expenditure of shs.209,915,574.90 and actual expenditure of shs.121,414,374 resulting in under expenditure of shs.88,501,200 which is equivalent to about 42% underutilization of the budget.			
4.4	An amount of Kshs.54,441,931 is shown in the financial statements as Transfer to other Government Units. This amount includes a figure of kshs.1,783,420 contact sum for the construction of 10 door ablution block at Ndururumo Primary School. However, at the time of audit field inspection revealed that the project has been abandoned and the contractor was not on site. The PMC account balance for Ndururumo Primary School in the schedule of the financial statements shows nil balance.	The project was procured on time and the tender was awarded to PERT Enterprises Limited. After some bid of work the contractor found out that the place included hard rock. This made him to write a letter surrendering the contract. In the letter, he stated that the amount was not enough according to the scope due to exogenous factor. The amount is still in the account and a new contractor has been	Resolved on ML.	

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	Also, the budget of the project has been fully utilized as indicated in the budget execution by sectors and projects.	identified to continue the work. Kindly see the account statement. (Annex 2)		
4.5	An amount of kshs.41,412,322 is shown in the financial statements as cash and cash equivalents. However, examination of bank reconciliation statements for the year ended 30 th June, 2021 revealed that Juja NG-CDF had stale cheques amounting to kshs.177,474.	We did the reversal of the cashbook. Kindly see the attached Cash Book. (Annex 4)	Resolved on ML.	
4.6	Annex 5 to the financial statements reflect Project Management Committee balances of kshs.,493,345 as at 30 th June, 2021. Review of project files and Bank Statements availed revealed that the project management committee violated regulation	Juja NG-CDF Committee maintained the same account for different projects in Jomo Kenyatta Primary School for the following reasons: - One, all projects were being run by PMC concurrently hence it was	Resolved on ML.	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	15 on the NG-CDF Regulations, 2016 by maintaining the same bank account for different projects implemented in the same school.	impossible to close a running project account to open the other with the same members. This comes as PFM Act and NG-CDF Regulation states that for an institution to open a new account, the old one must be shut. Despite of this, we have noted the contra and we are going to correct.		
4.7	<p>I. Project Name: Blessed Mugutha Secondary School</p> <p>Tender Number: JUJA NG-CDF/BMUG/2019-2020-010</p> <p>Contract Amount: Kshs.3,134,865</p> <p>Opening committee minutes were not on file and the tender</p>	<p>I. Project Name: Blessed <u>Mugutha Secondary School</u></p> <p><u>Tender Number: JUJA NG-CDF/BMUG/2019-2020-010</u></p> <p><u>Contract Amount: Kshs.3,134,865</u></p> <p>There was only one bidder</p>	Resolved on ML.	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	<p>register was not updated to ascertain the number of bidders who participated in the tender. Evaluation committee minutes show only one bidder was evaluated and subsequently awarded the tender, there was no reason obtained as to why the tender was not re advertised to obtain more participants. After award of the tender, it was observed that the contract was signed before the 14-day grace period prescribed in the Section 135 of the PPAD act 2015 on 18th August 2020.</p> <p>II. Project Name: Juja Farm Primary School</p> <p>Tender Number: JUJA NG-CDF/JUJF/2019-2020-05</p> <p>Contract Amount:</p>	<p>who responded to the tender and the committee saw it important to evaluate him/her that responded to the bid. At the time of audit, the opening minutes were replaced, however they are available.</p> <p>After award of tender the date signed on the contract was due to an error. We have noted and we are going to correct.</p> <p>II. Project Name: Juja Farm Primary School</p> <p>Tender Number: JUJA NG-CDF/JUJF/2019-</p>		

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	<p style="text-align: center;">Kshs.2,273,971</p> <p>The procurement was reserved, or disadvantaged groups as advertised in the Star Newspaper on 11th June 2020, posters in the CDF notice board and tender documents posted on the website and were to be returned not later than 24th June 2020. The contract was signed before the 14-day grace period on 18th August as the award was 10th August 2020. Mandatory requirements indicated in the advertisement required the bidders to furnish their AGPO certificate. However, the successful bidder YAGPO certificate could not be traced to the YAGPO Database to ascertain its genuineness. Therefore, its not clear how the evaluation committee failed to conduct a due diligence on the successful tenderer in line with</p>	<p style="text-align: center;"><u>2020-05</u></p> <p style="text-align: center;"><u>Contract Amount:</u> <u>Kshs.2,273,971</u></p> <p>At the point of evaluation, the YAGPO was valid but it expired afterwards. After award of tender the date signed on the contract was due to an error. We have noted and we are going to correct.</p> <p><u>III. Project Name: CDF</u> <u>Office NG CDF</u> <u>Project</u></p> <p><u>Tender Description:</u> <u>Construction of a</u> <u>social Hall at NG</u> <u>CDF Office</u></p> <p><u>Contract Amount:</u> <u>Kshs.2,692,500</u></p> <p>The tender was extended through an advert and</p>		

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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)
	<p>Regulation 30 (b).</p> <p>III. Project Name: CDF Office NG CDF Project</p> <p>Tender Description: Construction of a social Hall at NG CDF Office</p> <p>Contract Amount: Kshs.2,692,500</p> <p>The procurement was an open tender advertised in the Star Newspaper on 11th June 2020, posters in the CDF notice board and tender documents posted on the website and were to be returned not later than 24th June 2020. However, the tender was opened on 26th June 2020 by the tender opening committee whereby only one bidder participated. Opening committee minutes were not on file and the tender register was</p>	<p>only one bidder responded which resulted to the change of opening dates. The first advert, no one responded and that is why the tender was readvertised and extended to two days later. Kindly see attached tender advert and minutes. (Annex 5).</p>		

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	not updated to ascertain the number of bidders. Tender evaluation carried out by the evaluation committee evaluated Janess co Ltd who bid kshs.2,692,500. No reason was given as to why the tender was not re advertised to obtain more participants.			
4.8	Notes to the financial statements disclose Transfer to Other Government Institutions of Kshs.54,441,931. Review of contracts amounting to kshs.21,661,676 revealed that they were not supported with a valid Performance security despite contract stipulations as well as provisions of section 142(1) of the Public Procurement Disposal Act, 2015.	Due to the agreement by the NG-CDF committee through the performance contracting to promote local businesspeople, some of the contracts targeted small contractors who could not access bid bonds. Therefore, bid bonds were requested but the contractors were unable to raise them. We have noted the observation and we are going to correct.	Resolved on ML.	

*Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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)
4.9	Annex 5 to the financial statements reflect Project Management Committee balances of Kshs. 4,493,345 as at 30 th June 2021. Sampled payments show the Project Management Committees received kshs.6,980,000 from Juja NG CDF Equity bank main account for implementation of projects. Bills of quantities of this project shows kshs.480,000 for provisions which included project managers administration expenses, stationery, equipment, allowances and contingencies. An analysis on the expenditure revealed kshs.305,076 remained unsupported after deduction of the contract sum and provisions for PMC Administration Expenses. As the result the validity and probity of Transfer to other	<i>Kindly see the provided records. (Annex 6)</i>	Resolved on ML	

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	government entities kshs.54,441,931 cannot be ascertained			
4.10	Annex 5 to the financial statements reflect Project Management Committee balances of Kshs.4,493,345 as at 30 th June 2021. Sampled Project files and their Bills of Quantities shows an excess of kshs.405,000 for Provisions (Project managers administration expenses, stationery, equipment, allowances and contingencies. This was contrary to NG CDF Act, 2015 Section 9 which stipulates that the amount should not be in excess of 5%. As the result the validity and probity of these payments cannot be ascertained	Normally there is a provision of not more than 5% for project management purposes. On and above there is also kshs.45,000 charged by the technical officers to come up with the drawings and the BQs of each project. This comes as the CDF does not have its own technical officers to carry out the function. The whole amount is included as BQ Project manager's administration expenses.	Resolved on ML	
4.11	Disclosed Under other grants and transfers Note 7 with a	i. There is always a provision for two scenarios where	Resolved on ML	

Juja Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	<p>value of Kshs.59,900,081. Juja CDF undertook the following projects.</p> <ul style="list-style-type: none"> • Construction of administration block and ablution block at Mungetho police post. • Construction of administration block at Toll police post • Construction of administration block at Athi police post <p>The funds were allocated to the mentioned projects, and all were completed and the contractor paid, however the unutilized funds amounting to kshs.426,712 in the respective PMC accounts were not transferred back to the main CDF account in accordance</p>	<p>there is a saving in any project. First, there is a provision for the money to be sent in the main account. Two, there is a provision for the school to come up with additional project to make use for the savings. The mentioned projects the school deliberated and came up with additional works that should be spent for.</p> <p>ii. This one has been noted and the NG-CDF Committee will initiate and comply.</p>		

Juja Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	with NG CDF regulation			
4.12	Other Grants and other Payments shows an amount of kshs.1,504,565 under emergency projects. This relates to works undertaken by Juja NG CDF under emergency projects during the year under review. However, no evidence was availed for audit as a prove that post-facto authority from the board on the Emergency projects undertaken during the year was sought	The money from the emergency fund is utilised by permission from the NG-CDF Committee through minutes. Under this case, permission was granted by the committee. Post facto authority on emergency projects is only done if the money goes into the other financial year which was not the case.	Resolved on ML.	

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 Name: Olympia Musonye
 Fund Account Manager.