



*Enhancing Accountability*

NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 FEB 2022

DAY.

Wed

REPORT

TABLED  
BY:

The Majority Whip  
Hon. E. Wangwe, MP.

CLERK OF  
THE HOUSE

OF

Benson Inzofu.

**THE AUDITOR-GENERAL**

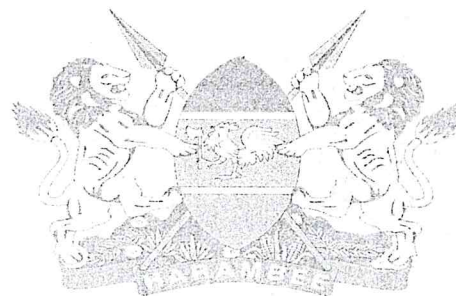
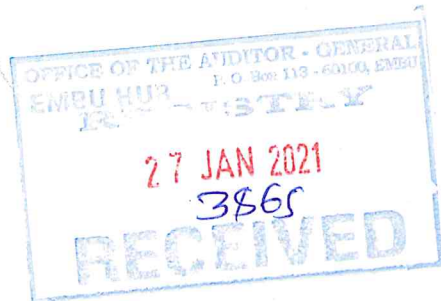
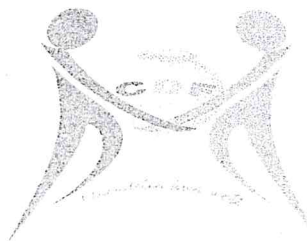
**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**







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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -CHUKA  
IGAMBA NGOMBE CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

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

Reports and Financial Statements  
For the year ended June 30, 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**CHUKA IGAMBANGOMBE CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) CHUKA  
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**Core Values**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Johnson Njinju Maina
2.	Sub-County Accountant	Agnes M. Gitari
3.	Chairman NGCDFC	Secondina Ciangai
4.	Member NGCDFC	Doreen Mwende

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF CHUKA IGAMBANGOMBE Constituency Headquarters**

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



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For the year ended June 30, 2020

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(f) NGCDF CHUKA IGAMBANGOMBE Constituency Contacts

Telephone: (254) 793-322-000  
E-mail: [chukaigambangombe@ngcdf.go.ke](mailto:chukaigambangombe@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

(g) NGCDF CHUKA IGAMBANGOMBE Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) CHUKA IGAMBANGOMBE CONSTITUENCY**

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**2. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

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

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

Financial year budget

In the financial year 2019/20 the NG-CDF CHUKA IGAMBA NGOMBE Constituency was allocated Ksh, 137,367,724 and we have received half the allocation for the financial year 2019/2020 and the utilization has gone well in which over 50% of the funds allocated to projects has been utilized effectively as bellow.

Table 1.0 summary of budget performance

PROJECT	STATUS IN%
Primary schools	51%
Secondary schools	60%
Security projects	75%
Bursary	30%
Environment	100%
Sports	100%

Key achievements

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

Challenges and emerging issues

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

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

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

The COVID 19 pandemic was also a hindrance in project implementation in the constituency in the last 3months of the financial year 2019-2020, schools were indefinitely closed as well as other public offices.

Sign



**CHAIRMAN NGCDF COMMITTEE**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) CHUKA  
IGAMBANGOMBE CONSTITUENCY**

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**3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED  
OBJECTIVES**

**Introduction**

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

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

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

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 2019/2020 The NGCDFC was able to construct 30 new classes, 5 laboratories 2 dormitories and 2 dining hall and several blocks of toilets. - Bursary beneficiaries at all levels increased slightly due to covid 19.
Security	-reduce insecurity	Favourable	Good structures	We were able to

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	incidences -upgrade the working environment of local administrators	working environment for the local administrators	for local administrators	construct 7 chief offices, 2 DCC offices, 6 assistant chief offices.
Environment	Ensure a more sustainable and well kept environment through tree planting and installing of tanks for water harvesting.	Planting of trees in various schools. -installing of water tanks in various schools	-no of trees planted -no of tanks installed	We were able to install 31 tanks in various primary and secondary schools.
Sports	Nurture the talents of the youths through sports activities	Improved independence and boost economic growth sports activities	No of youth teams benefitting from the sports programme	Sporting activities were also promoted through football league but unfortunately exercise called off due to covid 19
Disaster Management	Ensure preparation against uncertainties	Set aside emergency fund to cater for unforeseen occurrences	No of uncertainties prevented	Several pit latrines were built through the emergency kit and also was able to buy water tanks as well and do face masks for communities against covid 19



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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

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

2. Environmental performance

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

Our environment action plan.

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

3. Employee welfare

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

4. Market place practices-

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

5. Community Engagements-

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

The NGCDF shall then deliberate on project proposal from all the wards in the constituency and gather all projects which the constituency committee considers beneficial to constituency including joints projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan and identify a list of priority projects, both immediate and long term.

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**6. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

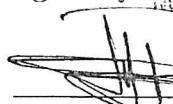
The Accounting Officer in charge of the NGCDF-CHUKA IGAMBANGOMBE Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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

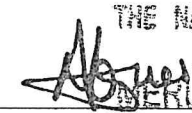
The Accounting Officer in charge of the NGCDF-CHUKA IGAMBANGOMBE Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

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

**Approval of the financial statements**

The NGCDF-CHUKA IGAMBANGOMBE Constituency financial statements were approved and signed by the Accounting Officer on 21/2 2020.

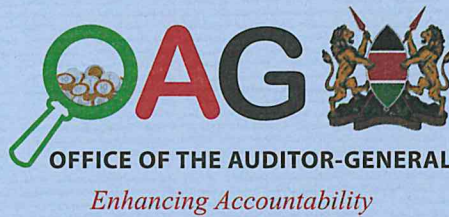
  
FUND ACCOUNTS MANAGER  
P.O. Box 445 - 60400,  
CHUKA  
Fund Account Manager  
Name: Johnson Njinju

  
THE NATIONAL SUB-COUNTY  
ACCOUNTANT  
MERU SOUTH - CHUKA  
Sub-County Accountant  
Name: Agnes Gitari  
ICPAK Member Number: 5382



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHUKA IGAMBANG'OMBE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Chuka Igambang'ombe Constituency set out on pages 11 to 37, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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 – Chuka Igambang'ombe Constituency as at 30 June, 2020, 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 National Government Constituencies Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **1.0 Variances Between the Summary Statement of Appropriation and the Budget Execution by Programmes and Sub- Programmes**

The summary statement of appropriation - recurrent and development combined reflects a budget utilization difference of Kshs.122,421,049 while the budget execution by programmes and sub programmes reflects Kshs.121,621,049 for the same item. The resulting variance of Kshs.200,000 between the two statements has not been explained or reconciled.



In the circumstances, the accuracy of the summary statement of appropriation - recurrent and development combined could not be confirmed.

## **2.0 Understated Cash and Cash Equivalents**

Note 10A to the financial statements reflects Kshs.35,780,712 in respect to cash and cash equivalents as at 30 June, 2020. However, the respective bank reconciliation statement reflects unrepresented cheques amounting to Kshs.4,579,764 which further includes stale cheques amounting to Kshs.4,288,334 which had not been replaced or reversed in the cashbook as at 30 June, 2020 thereby understating the cash and cash equivalents by the same amount.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.35,780,712 as at 30 June, 2020 could not be confirmed.

## **3.0 Unsupported Project Management (PMC) Bank Balances**

Note 17.4 to the financial statements reflects Project Management Committees (PMCs) account balances of Kshs.21,787,499 and as detailed in annex 5. However, the respective cashbooks, bank certificates and bank reconciliation statements were not provided for audit review contrary to Regulation 100 and 90(1) of the Public Finance Management (National Governments) Regulations, 2015 which stipulates that accounting officers shall keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and shall ensure that bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month.

In the circumstances, the existence and accuracy of the Kshs.21,787,499 PMC bank balances as at 30 June, 2020 could not be confirmed.

## **4.0 Use of Goods and Services**

### **4.1 Unsupported Other Committee Expenses**

Note 5 to the financial statements for the year under review reflects Kshs.8,542,628 in respect to use of goods and services which includes Kshs.2,291,000 in respect to other committee expenses which further includes Kshs.52,000 whose supporting documents were not provided for audit review contrary to Regulations 99(3), 104(1) and 118(3) of the Public Finance Management (National Governments) Regulations, 2015 which stipulates that every entry in the accounts shall be supported by a voucher containing the full details, clear narrations and particulars of the item or items to which it relates and shall be supported by appropriate authority and documentation and the accounting officer shall ensure appropriate mechanism are put in place for safeguarding and tracking them.

In the circumstances, the accuracy and completeness of Kshs.52,291,000 incurred as other committee expenses during the year ended 30 June, 2020 could not be confirmed.



## **4.2 Unsupported Committee Allowances**

Note 5 to the financial statements for the year under review reflects Kshs.8,542,628 in respect to use of goods and services which includes Kshs.2,766,000 in respect to committee allowances.

However, attendance register showing names, date, time, nature of each meeting held and details of those in attendance were also not provided for audit review. It was therefore not possible to confirm if the constituency committee complied with Section 43(11) of the National Government Constituencies Development Fund Act, 2015 which stipulates that the constituency committee shall meet at least six times in a year but the committee shall not hold more than twenty-four (24) meetings in the same financial year including subcommittee meetings.

In the circumstances, the accuracy and propriety of the Kshs.2,766,000 incurred as committee allowances for the year ended 30 June, 2020 could not be confirmed.

## **5.0 Other Grants and Transfers**

### **5.1 Bursaries**

Note 7 to the financial statements for the year under review reflects Kshs.43,007,720 in respect to other grants and transfers which includes Kshs.3,142,000 and Kshs.15,144,000 in respect to bursary to secondary schools and tertiary institutions respectively both totalling Kshs.18,286,000. However, only bursaries totalling to Kshs.11,386,000 (62%) were acknowledged by the respective beneficiary schools through issuance of acknowledgement receipts while bursaries totalling to Kshs.6,900,000 (38%) were not acknowledged or accounted for by the recipient schools.

Further, a review of the application forms provided for audit revealed that the Fund's bursary vetting committee members and the chairman did not sign the bursary application forms as provided for in the same form. Further, vetting committee minutes showing award and rejection of applications were not provided for audit review an indication that vetting of applicants may not have been done contrary to Regulation 21(3) of the National Government Constituencies Development Fund Regulations, 2016 which stipulates that a Constituency Committee shall vet all persons proposed to receive support in accordance with guidelines issued by the Board.

In the circumstances, the accuracy and propriety of the Kshs.11,386,000 payments of bursaries for the year ended 30 June, 2019 could not be confirmed.

### **5.2 Sports Projects**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.43,007,720 in respect to other grants and transfers which includes Kshs.2,438,720 in respect to sports projects whose supporting documents



including project management committee minutes, proposed activities, procurement documents, approved budget and work plan were not provided for audit review contrary to Regulation 99(3), 104(1) and 118(3) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that every entry in the accounts shall be supported by a payment voucher containing the full details, clear narrations and particulars of the item or items to which it relates and shall be supported by appropriate authority and documentation and the accounting officer shall ensure appropriate mechanism are put in place for safeguarding and tracking them.

In the circumstances, the accuracy and propriety of the Kshs.2,438,720 spent on sports for the year ended 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Chuka Igambang'ombe Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Budgetary Control and Performance**

##### **1.1 Receipts Analysis**

The summary statement of appropriation recurrent and development combined for the year ended 30 June, 2020 reflects an approved receipts budget of Kshs.207,454,714 and actual receipts of Kshs.105,768,462 resulting to revenue shortfall of Kshs.101,686,252 (49%).

The revenue shortfall is an indication that most programmes and activities that had been planned were not implemented and may have impacted negatively on service delivery to the residents of Chuka Igambang'ombe Constituency.

In addition, the National Government Constituencies Development Fund (NG-CDF) Board's failure to disburse Kshs.101,686,052 of the budgeted money to the Fund affected service delivery to the residents of Chuka Igambang'ombe Constituency.

##### **1.2 Expenditure Analysis**

The summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2020 reflects an approved budgeted expenditure of

Kshs.207,454,714 and actual expenditure of Kshs.85,033,665 resulting to an under expenditure of Kshs.122,421,049 or 59%. The under-expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Chuka Igambang'ombe Constituency.

## **2.0 Project Implementation Status**

The project implementation status report provided for audit review shows that two hundred and fifty-five (255) projects worth Kshs.191,612,576 were budgeted to be implemented during the year under review. However, twenty-eight (28) project worth Kshs.21,437,233 had been completed while forty-five (45) projects worth Kshs.104,930,333 were ongoing and one hundred and eighty-two (182) projects worth Kshs.65,245,010 had not started as at 30 June, 2020 as shown in **Appendix 1**.

In the circumstances, the constituents may not have realized the expected services equivalent to the one hundred and eighty-two (182) projects not started worth Kshs.65,245,010 and the forty-five (45) ongoing projects worth Kshs.104,930,333 both totalling Kshs.170,175,343. This is an indication of inappropriate project implementation mechanism.

Further, the summary statement of appropriation - development reflects Kshs.191,612,576 that was to be transferred to the Fund by the Board for project implementation. However, only Kshs.93,486,409 was transferred. The Board's failure to transfer the balance of Kshs.98,126,167 may have scaled down the project implementation during the year thereby impacting negatively on service delivery to the citizens of Chuka Igambang'ombe Constituency.

## **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**

#### **1.0 Transfer to Other Government Entities**

##### **1.1 Delay in Implementation of Projects**

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects Kshs.24,100,000 in respect to transfer to other government entities which includes Kshs.20,100,000 in respect to transfers to primary schools which further includes Kshs.19,400,000 disbursed for implementation of thirty-seven (37) projects in various primary schools. Review of documents provided for audit revealed

that the Kshs.19,400,000 was disbursed in November, 2019. However, as at the time of the audit in November, 2020 the projects had not been implemented almost one (1) year since funds were disbursed contrary to Regulation 15(4) of the National Government Constituencies Development Regulations, 2016 which stipulates that a project management committee through assistance from relevant government officers shall prepare budgets, bills of quantities and work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released.

Further, a review of the documents provided for audit revealed that the funds were in the bank account of the respective project implementation committees as at the time of the audit in November, 2020.

In the circumstances, the value for money for the Kshs.19,400,000 for the year under review could not be confirmed.

## **1.2 Irregular Disbursement of Funds**

As disclosed in Note 6 to the financial statements the statement of receipts and payments reflects Kshs.24,100,000 in respect to transfers to other government entities which includes Kshs.4,000,000 in respect to transfers to secondary schools which further includes transfers of Kshs.500,000 in to Kamuchii Secondary School and Ndagoni Secondary School each for completion of laboratory and construction of one (1) class room respectively. However, budgets and work plans showing how the schools intended to utilize the funds were not provided for audit review contrary to Regulation 15(4) of the National Government Constituencies Development Regulations, 2016 which stipulates that a project management committee through assistance from relevant government officers shall prepare budgets, bills of quantities and work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released.

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

## **2.0 Other Grants and Transfers**

### **2.1 Security Projects**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.43,007,720 in respect to other grants and transfers which includes Kshs.8,400,000 in respect to security projects which further includes Kshs.300,000 and Kshs.600,000 in respect to construction to completion of Kamaindi and Kiagondou chiefs' offices respectively both totalling to Kshs.900,000 disbursed to the respective Project Management Committee (PMCs) bank accounts on 29 November, 2019. However, as at the time of the audit in November, 2020 approximately one year after the funds were disbursed, the project had not started contrary to Regulation 15(4) of the National Government Constituencies Development



Regulations, 2016 which stipulates that a project management committee through assistance from relevant government officers shall prepare budgets, bills of quantities and work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released.

Further, included in Kshs.8,400,000 is Kshs.4,400,000 in respect to four (4) projects whose supporting documents including project management committee minutes, project proposals, architectural drawings, bill of quantities, procurement procedures followed, measurement of work done, certificates of works done and bank statements were not provided for audit review.

In the circumstance, the value for money on the Kshs.8,400,000 incurred on security projects could not be confirmed.

## **2.2 Electricity Projects**

Note 7 to the financial statements reflects Kshs.43,007,720 in respect to other grants and transfers which includes Kshs.3,000,000 in respect to electricity projects. However, physical verification carried out in the month of November, 2020 revealed that the electricity had not been installed and no explanation was provided as to why the project is incomplete contrary to Regulation 15(4) of the National Government Constituencies Development Regulations, 2016 which stipulates that a project management committee through assistance from relevant government officers shall prepare budgets, bills of quantities and work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released.

In the circumstance, the value for money on the Kshs.3,000,000 incurred on electricity projects for the year under review could not be confirmed.

## **3.0 Untagged Fixed Assets**

Annex 4 to the financial statements reflects Kshs.33,044,945 in respect to historical cost of fixed assets as at 30 June, 2020. However, review of the fixed assets registers and physical verification of the assets revealed that the assets were not tagged for ease of identification and movement contrary to Regulation 139(1)(2) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that the Accounting Officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse by ensuring that movement and conditions of assets can be tracked by putting in place processes and procedures both electronic and manual for the effective, efficient, economical and transparent use of the government entity's asset.

In the circumstances, the security, location and condition of the Kshs.33,044,945 in respect to fixed assets as at 30 June, 2020 could not be confirmed.

#### **4.0 Failure to Allocate 25% of Budgeted Expenditure to Bursary**

The statement of appropriation: recurrent and development combined reflects Kshs.207,454,714 in respect to total approved expenditure budget. However, the budget execution by programmes and sub-programmes on page 18 to the financial statements reflects Kshs.47,580,455 in respect to bursaries to various institution which translates to 23% of the total budget contrary to Regulation 21(5) of the National Government Constituencies Development Fund Regulations, 2016 which stipulates that constituency committee shall allocate not less than twenty-five percent of the funds allocated to a constituency for bursaries.

In the circumstances, the 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 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, 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 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 abolish the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the Fund's 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 the entity 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 with limited assurance as to 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 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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 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**

**08 February, 2022**





## Appendix 1

Project	Total Allocation (Kshs)	Disbursement (Kshs)	No of Projects	Implementation Status
<b>Project</b>	<b>Total Allocation (Kshs)</b>	<b>Disbursement (Kshs)</b>	<b>No of Projects</b>	Completed
Emergency	13,937,233	10,883,000	19	Completed
Security	7,500,000	7,500,000	9	
<b>Sub-Total</b>	<b>21,437,233</b>	<b>18,383,000</b>	<b>28</b>	
Bursary	47,580,455	18,286,000	3	
Sports	3,355,808	2,438,720	1	Ongoing
Primary Schools Projects	13,980,000	700,000	16	
Secondary Schools Projects	4,950,000	4,000,000	4	
Security	7,950,000	-	15	
Tertiary projects	9,225,000	-	1	
Rural electrification project	6,000,000	3000000	1	
ICT Hub and Others	7,016,312	4,853,892	3	
Acquisition of Assets	4,872,758	790,000	1	
<b>Sub-Total</b>	<b>104,930,333</b>	<b>34,068,612</b>	<b>45</b>	
Primary Schools Projects	41,520,000	19,400,000	100	Not Started
Secondary Schools Projects	16,700,000	0	12	
Environment	2,125,010	0	50	
Security	4,900,000	900,000	20	
<b>Sub-Total</b>	<b>65,245,010</b>	<b>20,300,000</b>	<b>182</b>	
<b>Total</b>	<b>191,612,576</b>	<b>72,751,612</b>	<b>255</b>	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) CHUKA  
IGAMBANGOMBE CONSTITUENCY**


Reports and Financial Statements

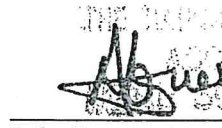
For the year ended June 30, 2020

**8. STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 30 JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NG CDF board-AIEs' Received	1	105,768,461	100,908,621
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>105,768,461</b>	<b>100,908,621</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,739,425	2,839,352
Use of goods and services	5	8,542,628	9,489,578
Transfers to Other Government Units	6	24,100,000	27,500,000
Other grants and transfers	7	43,007,720	45,197,428
Acquisition of Assets	8	790,000	-
Other Payments	9	4,853,892	7,560,715
<b>TOTAL PAYMENTS</b>		<b>85,033,665</b>	<b>92,587,073</b>
<b>SURPLUS/DEFICIT</b>		<b>20,734,796</b>	<b>8,321,549</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHUKA IGAMBANGOMBE Constituency financial statements were approved on 22/1/2020 and signed by:

  
FUND ACCOUNTS MANAGER  
P. O. Box 445 - 60400,  
CHUKA  
Fund Account Manager  
Name: Johnson Njinju

  
SUB-COUNTY ACCOUNTANT  
Name: Agnes Gitari  
ICPAK Member Number: 5382





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) CHUKA  
IGAMBANGOMBE CONSTITUENCY**

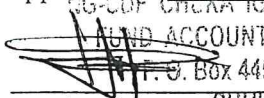
Reports and Financial Statements

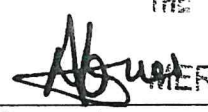
For the year ended June 30, 2020

**9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	35,780,712	15,045,916
Cash Balances (cash at hand)	10B	-	-
Current Receivables			
Outstanding Imprests	11	-	
<b>TOTAL FINANCIAL ASSETS</b>		<b>35,780,712</b>	<b>15,045,916</b>
current receivables-			
<b>TOTAL FINANCIAL ASSETS</b>		<b>35,780,712</b>	<b>15,045,916</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable-			
Retention	12A		
Gratuity	12B	-	
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>-</b>	
<b>NET FINANCIAL ASSETS</b>		<b>35,780,712</b>	<b>15,045,916</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13		
Surplus/Deficit for the year		15,045,916	6,724,367
		20,734,796	8,321,549
Prior year adjustments *	14	-	
<b>NET FINANCIAL POSITION</b>		<b>35,780,712</b>	<b>15,045,916</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHUKA IGAMBANGOMBE Constituency financial statements were approved on 22/11/2020 and signed by:

  
FUND ACCOUNTS MANAGER  
P.O. Box 445 - 60400,  
CHUKA  
Fund Account Manager  
Name: Johnson Njinju

  
THE NATIONAL SUB-COUNTY  
ACCOUNTANT  
MERU SOUTH - CHUKA  
Sub-County Accountant  
Name: Agnes Gitari  
ICPAK Member Number: 5382

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) CHUKA  
IGAMBANGOMBE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

**10. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2020**

		2019-2020	2018-2019
Receipts for operating income			
Transfers from CDF Board	1	105,768,461	100,908,621
Other Receipts	3	-	-
Total receipts		105,768,461	100,908,621
Payments			
Compensation of Employees	4	3,739,425	2,839,352
Use of goods and services	5	8,542,628	9,489,578
Transfers to Other Government Units	6	24,100,000	27,500,000
Other grants and transfers	7	43,007,720	45,197,428
Other Payments	9	4,853,892	7,560,715
Total payments		84,243,665	92,587,073
Total Receipts Less Total Payments		21,524,796	8,321,549
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15		
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES		21,524,796	8,321,549
Proceeds from Sale of Assets	2		
Acquisition of Assets	8	(790,000)	
Net cash flows from Investing Activities		(790,000)	
NET INCREASE IN CASH AND CASH EQUIVALENT		20,734,796	8,321,549
Cash and cash equivalent at BEGINNING of the year	13	15,045,916	6,724,367
Cash and cash equivalent at END of the year	10A	35,780,712	15,045,916

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHUKA IGAMBANGOMBE Constituency financial statements were approved on 22/2 2020 and signed by:

FUND ACCOUNTS MANAGER

P. O. Box 445 - 60400,  
CHUKA

Fund Account Manager  
Name: Johnson Njinju

THE NATIONAL GOVERNMENT  
ACCOUNTANT  
MERU SOUTH-CHUKA

Sub-County Accountant  
Name: Agnes Gitari  
ICPAK Member Number: 5382



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE  
CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	137,367,724	70,086,990	207,454,714	105,768,462	101,686,252	51%
Proceeds from Sale of Assets						
Other Receipts						
	137,367,724	70,086,990	207,454,714	105,768,462	101,686,252	51%
<b>PAYMENTS</b>			-		-	
Compensation of Employees	3,432,400	1,834,761	5,267,161	3,739,425	1,527,736	71%
Use of goods and services	8,930,695	1,644,282	10,574,977	8,542,628	2,032,349	81%
Transfers to Other Government Units	61,275,000	25,100,000	86,375,000	24,100,000	62,275,000	28%
Other grants and transfers	59,029,629	34,318,877	93,348,506	43,007,720	50,340,786	46%
Acquisition of Assets	3,600,000	1,272,758	4,872,758	790,000	4,082,758	16%
Other Payments	1,100,000	5,916,312	7,016,312	4,853,892	2,162,420	69%
<b>TOTALS</b>	137,367,724	70,086,990	207,454,714	85,033,665	122,421,049	41%

(a) The constituency received 49% from NGCDF BOARD for the year 2019/2020

- i. Use of goods and services was slightly underutilised due to covid 19 pandemic which resulted to closure of offices, this reduced usage of fuel and office running expenses.
- ii. Construction, transfer to other government units was 26.7 percent this was due to delay of cash from board as well as covid 19 pandemic, all schools and institutions were closed down.
- iii. Other grants and transfers for bursary was 47% due to no award of bursary since schools were closed due to the pandemic.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

- iv. *Acquisition of assets was 16.2 percent due to purchase of furniture and office equipment, cash for rural electrification was not realised yet from board.*

*The NGCDF-CHUKA IGAMBANGOMBE constituency Financial statements were approved on .....2020 and signed by:*

**NG-CDF CHUKA IGAMBANGOMBE  
FUND ACCOUNTS MANAGER**

**P. O. Box 445 - 60400,**

**Fund Account Manager CHUKA**

**Name: Johnson Njirju**

**THE NATIONAL SUB-COUNTY  
ACCOUNTANT**

**AGNES GITARI  
SOUTH-CHUKA**

**Sub-County Accountant**

**Name: Agnes Gitari-**

**ICPAK MEMBER NO 5382**


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE  
CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

**12. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	12,363,095	3,479,043	15,842,138	12,282,053	3,560,085	78%
Proceeds from Sale of Assets						
<b>Total</b>	<b>12,363,095</b>	<b>3,479,043</b>	<b>15,842,138</b>	<b>12,282,053</b>	<b>3,560,085</b>	<b>78%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,432,400	1,834,761	5,267,161	3,739,425	1,527,736	71%
Use of goods and services	8,930,695	1,644,282	10,574,977	8,542,628	2,032,349	81%
<b>Total</b>	<b>12,363,095</b>	<b>3,479,043</b>	<b>15,842,138</b>	<b>12,282,053</b>	<b>3,560,085</b>	<b>78%</b>

The NGCDF-CHUKA IGAMBANGOMBE constituency financial statements were approved on 27/1/2020 and signed by:

  
Fund Account Manager  
Name: Johnson Njiru

  
Sub-County Accountant  
Name: Agnes Gitari-  
ICPAK MEMBER NO 5382



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - CHUKA IGAMBANGOMBE CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**13. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2020**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
Transfers from CDF Board	125,004,629	66,607,947	191,612,576	93,486,409	98,126,167	49%
Total	125,004,629	66,607,947	191,612,576	93,486,409	98,126,167	49%
PAYMENTS						
Transfers to Other Government Units	61,275,000	25,100,000	86,375,000	24,100,000	62,275,000	28%
Other grants and transfers	59,029,629	34,318,877	93,348,506	43,007,720	50,340,786	46%
Acquisition of Assets	3,600,000	1,272,758	4,872,758	790,000	4,082,758	16%
Other Payments	1,100,000	5,916,312	7,016,312	4,853,892	2,162,420	69%
TOTALS	125,004,629	66,607,947	191,612,576	72,751,612	118,860,964	38%

The NGCDF-CHUKA IGAMBA NGOMBE constituency Financial statements were approved on 23.6.2020 and signed by:

  
 NGCDF CHUKA IGAMBANGOMBE  
 FUND ACCOUNTS MANAGER  
 P. O. Box 445 - 60000  
 CHUKA

Fund Account Manager  
 Name: Johnson Njinju

  
 Sub-County Accountant  
 Name: Agnes Gitari  
 ICPAK MEMBER NO 5382

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHUKA IGAMBANGOMBEL CONSTITUENCY**  
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**14. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,432,400	1,834,761	5,267,161	3,739,425	1,527,736
<b>Use of Goods and Services</b>					
1.2 Committee allowances	2,600,000	61,553	2,661,553	2,130,000	531,553
1.3 Use of goods and services	2,209,663	577,330	2,786,992	2,030,628	756,364
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,800,000	965,500	2,765,500	2,664,000	101,500
2.2 Committee allowances	1,940,000	39,900	1,979,900	1,718,000	261,900
2.3 Use of goods and services	381,032		381,032		381,032
<b>Sub-Total</b>	<b>8,930,695</b>	<b>1,644,282</b>	<b>10,574,977</b>	<b>8,542,628</b>	<b>2,032,349</b>
<b>Other Grants and Transfers</b>					
<b>3.0 Emergency</b>					
3.1 Bal b/f		5,738,992	5,738,992	5,738,992	0
3.1 Emergency	8,198,241		8,198,241	5,144,008	3,054,233
<b>Sub-Total</b>	<b>8,198,241</b>	<b>5,738,992</b>	<b>13,937,233</b>	<b>10,883,000</b>	<b>3,054,233</b>
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools					
4.2 Secondary Schools	17,000,000	5,239,970	22,239,970	3,142,000	19,097,970
4.3 Tertiary Institutions	13,000,000	9,234,097	22,234,097	15,144,000	7,090,097
4.4 Special shools	3,106,388		3,106,388	0	3,106,388
4.5 Social Security					
<b>Sub-Total</b>	<b>33,106,388</b>	<b>14,474,067</b>	<b>47,580,455</b>	<b>18,286,000</b>	<b>29,294,455</b>
<b>5.0 Sports</b>					
5.1 Bal b/f		1,705,808	1,705,808	1,470,400	235,408
5.2 Constituency Sports Tournament	1,650,000		1,650,000	968,320	681,680
<b>Sub-Total</b>	<b>1,650,000</b>	<b>1,705,808</b>	<b>3,355,808</b>	<b>2,438,720</b>	<b>917,088</b>
<b>6.0 Environment</b>					
Chuka Boys Sec	85,000		85,000		85,000
Chuka Girls Sec	85,000		85,000		85,000
Ikuu Boys Sec	85,000		85,000		85,000
Ikuu Girls Sec	85,000		85,000		85,000
Magumoni Girls Sec	85,000		85,000		85,000
Kiangondu Chief Office	85,000		85,000		85,000
Kiringani Chief Office	85,000		85,000		85,000
Mugwe Chief Office	85,000		85,000		85,000
Muiru Chief Office	85,000		85,000		85,000
Gitareni Chief Office	85,000		85,000		85,000
Kithangani Chief Office	85,000		85,000		85,000



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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Kabuboni Chief Office	85,000		85,000		85,000
Rubate Chief Office	85,000		85,000		85,000
Mwonge Chief Office	85,000		85,000		85,000
Magumoni Chief Office	85,000		85,000		85,000
Thuita Chief Office	85,000		85,000		85,000
Mukuuni Chief Office	85,000		85,000		85,000
Itugururu Chief Office	85,000		85,000		85,000
Kamwimbi Chief Office	85,000		85,000		85,000
Kamaindi Chief Office	85,000		85,000		85,000
Kajuki Chief Office	85,000		85,000		85,000
Mutino Chief Office	85,000		85,000		85,000
Kibugua ICT Hub	85,000		85,000		85,000
ICT Hub Chuka	85,000		85,000		85,000
NGCDF Office	85,000		85,000		85,000
Balances b/f		10	10		10
<b>Sub-Total</b>	<b>2,125,000</b>	<b>10</b>	<b>2,125,010</b>	<b>0</b>	<b>2,125,010</b>
<b>7.0 Security Projects</b>			0		0
Kithangani Ass Chiefs Office	300,000		300,000		300,000
Weru Ass. Chiefs Office	500,000		500,000		500,000
Rianthiga Ass Chief Office	250,000		250,000		250,000
Mariani Ass Chief Office	500,000		500,000		500,000
Mugirirwa Ass chief office	500,000		500,000		500,000
Nthambo Ass Chief Office	300,000		300,000		300,000
Kibugua Police Line	1,000,000		1,000,000		1,000,000
Kathatwa ass Chief office	500,000		500,000		500,000
Karingani Acc Office	500,000		500,000		500,000
Njaina Ass Chiefs Office	500,000		500,000		500,000
Mukuuni Chief Office	500,000		500,000		500,000
Muiru Ass Chief's Office	300,000		300,000		300,000
Kanthanje Ass Chief's Office	300,000		300,000		300,000
Makanyanga Ass Chief's Office	500,000		500,000		500,000
Mbogoni Ass Chief's Office	500,000		500,000		500,000
Igambang'ombe Ass Chief's Office	300,000		300,000		300,000
Kabuboni Police Post	500,000		500,000		500,000
Igamba Ngombe DC Residence	1,000,000		1,000,000		1,000,000
Kagumo Chief's Office	500,000		500,000		500,000
Mwonge Dos Office	500,000		500,000		500,000
Magumoni Zone Cso Office	200,000		200,000		200,000
Kathanje Police Post	500,000		500,000		500,000



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<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2019-2020</b>		<b>2019-2020</b>	<b>2019-2020</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
County DCI Office	500,000		500,000		500,000
Balances B/F			0		0
Kathanje Police Post		500,000	500,000	500,000	0
Kathanje Police Post		1,500,000	1,500,000	1,500,000	0
Kamaindi Chiefs Offices		300,000	300,000	300,000	0
Kiamukaria Police Post		1,000,000	1,000,000		1,000,000
Mbogoni Asst Chief Offices		500,000	500,000	500,000	0
Chuka Township Sub Location		600,000	600,000	600,000	0
Kiangondu Sub Location		600,000	600,000	600,000	0
Karamani Sub Location		600,000	600,000	600,000	0
Marembo Sub Location		600,000	600,000	600,000	0
Riathiga Sub Location		600,000	600,000	600,000	0
Ap Lines Weru		600,000	600,000	600,000	0
Igamba Ngombe DC Residence		2,000,000	2,000,000	2,000,000	0
<b>Sub-Total</b>	<b>10,950,000</b>	<b>9,400,000</b>	<b>20,350,000</b>	<b>8,400,000</b>	<b>11,950,000</b>
<b>8. Rural Electrification</b>					
Rural Electrification	3,000,000	3,000,000	6,000,000	3,000,000	3,000,000
<b>Sub-Total</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>6,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Subtotal Other Grants and Transfers</b>	<b>59,029,629</b>	<b>34,318,877</b>	<b>93,348,506</b>	<b>43,007,720</b>	<b>50,340,785</b>
<b>Transfer to Other Government Entities</b>					
<b>9.0 Primary Schools Projects</b>			0		0
Kithangani Primary school	700,000		700,000		700,000
Nkio Primary School	500,000		500,000		500,000
Kangutu Primary	1,500,000		1,500,000		1,500,000
Marembo Primary School	500,000		500,000		500,000
ACK Mwanani Primary School	500,000		500,000		500,000
Kairini Primary School	500,000		500,000		500,000
ACK Kanwa Primary School	500,000		500,000		500,000
Mariani Primary School	500,000		500,000		500,000
Ngaani Primary School	500,000		500,000		500,000
Kaarani Primary School	500,000		500,000		500,000
Ciagakuu Primary School	250,000		250,000		250,000
Kamuguongo Primary School	500,000		500,000		500,000
Matuntu Primary School	500,000		500,000		500,000
Kiamucii Primary School	300,000		300,000		300,000
Mubukuro Primary School	500,000		500,000		500,000
Kiereini Primary School	250,000		250,000		250,000
Mugwe Primary School	500,000		500,000		500,000



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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Karurini Primary School	500,000		500,000		500,000
Klunguni Primary School	500,000		500,000		500,000
Gitogoto Primary School	250,000		250,000		250,000
Nthambo Primary School	500,000		500,000		500,000
Kericho Primary School	500,000		500,000		500,000
Thuita Primary School	500,000		500,000		500,000
Kithunguri Primary School	500,000		500,000		500,000
Chuka Township Primary School	2,000,000		2,000,000		2,000,000
Klangondu Primary School	500,000		500,000		500,000
Njaina Primary School	250,000		250,000		250,000
KK Primary School	700,000		700,000		700,000
Kathigirini Primary School	500,000		500,000		500,000
Gihumbi Primary School	500,000		500,000		500,000
Gatituni Primary School	500,000		500,000		500,000
Karamani Primary School	500,000		500,000		500,000
Ndagoni Primary School	500,000		500,000		500,000
Kambandi Primary School	2,000,000		2,000,000		2,000,000
Iruku Primary School	500,000		500,000		500,000
Mukuthuku Primary School	500,000		500,000		500,000
Nthima Primary School	500,000		500,000		500,000
Mandugo Primary School	500,000		500,000		500,000
Mugumoni Primary School	500,000		500,000		500,000
Kajiampau Primary School	500,000		500,000		500,000
Kaarange Primary School	500,000		500,000		500,000
Makutano Primary	500,000		500,000		500,000
Nairobi Ndogo Primary	500,000		500,000		500,000
Kamutiria Primary School	500,000		500,000		500,000
Mwenjeu Primary School	500,000		500,000		500,000
Nkorongo Primary School	500,000		500,000		500,000
Makanyanga Low Cost Boarding	800,000		800,000		800,000
Kangu Primary School	700,000		700,000		700,000
Kanyongo Primary School	500,000		500,000		500,000
Yogari Primary School	500,000		500,000		500,000
Kandega Primary School	500,000		500,000		500,000
Kiaritha Primary School	500,000		500,000		500,000
Kamaindi Primary School	500,000		500,000		500,000
Igambang'ombe Low Cost Boarding Primary School	500,000		500,000		500,000
Kirigi Primary School	500,000		500,000		500,000
Kangoro Primary School	500,000		500,000		500,000



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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Ibiriga Primary School	500,000		500,000		500,000
Kagaani Primary School	500,000		500,000		500,000
Gacuuri Primary School	700,000		700,000		700,000
Kagumo Salvation Army Primary School	500,000		500,000		500,000
Gacigongo Primary School	500,000		500,000		500,000
Mutembe Primary School	500,000		500,000		500,000
Kagera Primary School	500,000		500,000		500,000
<b>Balance B/F</b>			0		0
Mutuguni Primary School		500,000	500,000	500,000	0
Kambandi Primary School		500,000	500,000	500,000	0
Magumoni Primary School		1,000,000	1,000,000	1,000,000	0
Mathiga Primary School		500,000	500,000	500,000	0
Murigi Primary School		1,000,000	1,000,000	1,000,000	0
Nkobore primary school		500,000	500,000	500,000	0
Kiegoti Primary School		500,000	500,000	500,000	0
Mikame Primary School		500,000	500,000	500,000	0
Kaanwa PCEA Primary School		500,000	500,000	500,000	0
PCEA Weru Primary School		500,000	500,000	500,000	0
Nkwengo Primary School		500,000	500,000	500,000	0
Kambungu Primary School		500,000	500,000	500,000	0
Kithangani Primary School		500,000	500,000	500,000	0
Mugere Primary School		500,000	500,000	500,000	0
Mikwani Primary School		500,000	500,000	500,000	0
Mikui Primary School		500,000	500,000	500,000	0
Kamugaa Primary School		500,000	500,000	500,000	0
Kianthang'a Primary School		500,000	500,000	500,000	0
Kathagara Primary School		500,000	500,000	500,000	0
Kiamuriuki Primary School		700,000	700,000	700,000	0
Njuri Primary School		500,000	500,000	500,000	0
Thuita Primary School		500,000	500,000	500,000	0
Gatituni Primary School		500,000	500,000	500,000	0
Kamuchiru Primary School		500,000	500,000	500,000	0
Itunguuru Primary School		500,000	500,000	500,000	0
Nkwengo Primary School		500,000	500,000	500,000	0
Kathutwa Primary School		500,000	500,000	500,000	0
Mariuko Maingi Primary School		500,000	500,000	500,000	0
Twamikwa Primary School		500,000	500,000	500,000	0
Karwiro Primary School		500,000	500,000	500,000	0
Mbaraga primary school		500,000	500,000	500,000	0



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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Kamwimbi Primary School		500,000	500,000	500,000	0
Ntumbara Primary School		500,000	500,000	500,000	0
Calvary EAPC Nkungani Primary School		500,000	500,000	500,000	0
Kirege Primary School		400,000	400,000	400,000	0
Iruma Primary School		500,000	500,000	500,000	0
Kirigi Primary School		500,000	500,000	500,000	0
Ngunga Low cost boarding primary school		500,000	500,000	500,000	0
<b>Sub-Total</b>	<b>35,400,000</b>	<b>20,100,000</b>	<b>55,500,000</b>	<b>20,100,000</b>	<b>35,400,000</b>
<b>10.0 Secondary Schools Projects</b>			<b>0</b>		<b>0</b>
Makawani secondary school	700,000		700,000		700,000
Kithangani secondary school	700,000		700,000		700,000
Nkio secondary school	500,000		500,000		500,000
Miraa Miraja secondary school	500,000		500,000		500,000
Kirege secondary school	500,000		500,000		500,000
Kiereni secondary school	1,000,000		1,000,000		1,000,000
Kiamuriuki sec sch	700,000		700,000		700,000
Njuri secondary school	500,000		500,000		500,000
Mutuguni Day secondary school	700,000		700,000		700,000
Kimbumbu secondary school	500,000		500,000		500,000
Ndagani secondary school	300,000		300,000		300,000
Kathigirini sec school	250,000		250,000		250,000
Mukuuni boys' secondary school	500,000		500,000		500,000
Kanyuru day secondary school	400,000		400,000		400,000
Kagumo secondary school	500,000		500,000		500,000
Maabi secondary school	500,000		500,000		500,000
Kangoro secondary school	700,000		700,000		700,000
Ibiriga day secondary school	700,000		700,000		700,000
Ntumbara secondary school	700,000		700,000		700,000
Itugururu secondary school	700,000		700,000		700,000
Kamwimbi secondary school	700,000		700,000		700,000
Kabururu secondary school	500,000		500,000		500,000
Twamikua day secondary school	700,000		700,000		700,000
Makambani day secondary school	500,000		500,000		500,000
Kajuki secondary school	700,000		700,000		700,000
magumoni day secondary school	2,000,000		2,000,000		2,000,000
<b>Balances b/f</b>			<b>0</b>		<b>0</b>
Murigi Girls Secondary School		2,000,000	2,000,000	2,000,000	0
Murigi Girls Secondary School		500,000	500,000	500,000	0



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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Magumoni day Secondary School		1,000,000	1,000,000		1,000,000
Kiamuchii Secondary school		500,000	500,000	500,000	0
Kajiampau Secondary School		500,000	500,000	500,000	0
Ndagoni secondary school		500,000	500,000	500,000	0
<b>Sub-Total</b>	<b>16,650,000</b>	<b>5,000,000</b>	<b>21,650,000</b>	<b>4,000,000</b>	<b>17,650,000</b>
<b>11.0 Tertiary institutions Projects</b>			0		0
11.1 KMTC chuka	9,225,000		9,225,000		9,225,000
<b>Sub total</b>	<b>9,225,000</b>	<b>0</b>	<b>9,225,000</b>	<b>0</b>	<b>9,225,000</b>
<b>Subtotal Transfers to Other Government Entities</b>	<b>61,275,000</b>	<b>25,100,000</b>	<b>86,375,000</b>	<b>24,100,000</b>	<b>62,275,000</b>
<b>12.0 Acquisition of assets</b>			0		0
12.1 Purchase of furniture and equipment			0		0
Mariuko Maingi Primary School	260,000		260,000		260,000
Twamikua Primary School	260,000		260,000		260,000
Kaarange Primary School	260,000		260,000		260,000
Kabariange Primary School	260,000		260,000		260,000
Mandugo Primary School	260,000		260,000		260,000
Mikwani Primary School	260,000		260,000		260,000
Igamba Ngombe Primary School	260,000		260,000		260,000
Nkorongo Primary School	260,000		260,000		260,000
Makanyanga Primary School	260,000		260,000		260,000
Ngunga Low Cost Primary School	260,000		260,000		260,000
Kanjuki Chief Office	100,000		100,000		100,000
Mukuuni Chief Office	100,000		100,000		100,000
Kiangondu Chief Office	100,000		100,000		100,000
Chuka Township Chief Office	100,000		100,000		100,000
ACC Office Chukka	100,000		100,000		100,000
Kamwimbi Chief Office	100,000		100,000		100,000
Gitareni Chief Office	100,000		100,000		100,000
Mariani Chief Office	100,000		100,000		100,000
Kabuboni Chief Office	100,000		100,000		100,000
Magumoni Chief Office.	100,000		100,000		100,000
<b>balances b/f</b>			0		0
12.2 Construction of CDF office		1,272,758	1,272,758	790,000	482,758
<b>Sub-Total</b>	<b>3,600,000</b>	<b>1,272,758</b>	<b>4,872,758</b>	<b>790,000</b>	<b>4,082,758</b>
<b>13.0 Others</b>			0		0
13.1 Strategic Plan		439,285	439,285	176,865	262,420
13.3 ICT HUB Chuka Town hall	1,100,000		1,100,000		1,100,000
<b>balances b/f</b>		<b>4,677,027</b>	<b>4,677,027</b>	<b>4,677,027</b>	<b>0</b>

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	2019-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
13.4 lamp for disabled		800,000	800,000		
Sub-Total	1,100,000	5,916,312	7,016,312	4,853,892	1,362,420
GRAND TOTAL	137,367,724	70,086,990	207,454,714	85,033,665	121,621,049



## 15. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of Compliance and Basis of Preparation

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

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

### 2. Reporting Entity

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

### 3. Reporting Currency

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

### 4. Significant Accounting Policies

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

#### a) Recognition of Receipts

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

#### Tax Receipts

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

#### Transfers from the Exchequer

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

#### External Assistance

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

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

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

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During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

*Other receipts*

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Third Party Payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

**7. 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**8. 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.

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**SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**9. Accounts Payable**

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

**10. Pending Bills**

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

**11. 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.

**12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**13. Comparative Figures**

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

**14. 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 30<sup>th</sup> June 2020.

**SIGNIFICANT ACCOUNTING POLICIES**

**15. Errors**

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

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

**16. Related Party Transactions**

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



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**16. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
AIE NO B006321	1		46,908,621
AIE NO B042989	2		10,000,000
AIE NO B006267	3		17,000,000
	4		15,000,000
	5		12,000,000
AIE NO B047289	1	52,740,875	-
AIE NO B047826	2	15,000,000	
	3	4,000,000	
	4	4,027,586	
	5	10,000,000	
	6	10,000,000	
	7	10,000,000	
<b>TOTAL</b>		<b>105,768,461</b>	<b>100,908,621</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**3. OTHER RECEPTS**

Description		2019-2020	2018-2019
		Kshs	Kshs
Interest Received		-	-
Rents		-	-
Sale of tender documents		-	-
Other Receipts Not Classified Elsewhere		-	-
<b>Total</b>		-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2019-2020	2018-2019
	Kshs	
Basic wages of contractual employees	3,076,762	2,540,368
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	144,000	298,984
gratuity - Paid		
-Accrued	-	-
Other personnel payments	518,663	
	-	-
<b>Total</b>	<b>3,739,425</b>	<b>2,839,352</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	15,768	118,210
Office rent		
Communication, supplies and services		15,420
Domestic travel and subsistence		105,000
Printing, advertising and information supplies & services		172,840
Rentals of produced assets		
Training expenses	1,814,000	534,500
Other committee expenses	2,291,000	2,300,300
Committee allowance	2,766,000	4,860,900
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services		-
Office and general supplies and services	1,097,000	600,000
Fuel ,oil & lubricants	300,000	450,000
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	214,774	293,170
Bank charges	44,086	39,238
<b>Total</b>	<b>8,542,628</b>	<b>9,489,578</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	
Transfers to primary schools	20,100,000	13,500,000
Transfers to secondary schools	4,000,000	6,000,000
Transfers to tertiary institutions		8,000,000
Transfers to health institutions	-	
<b>TOTAL</b>	<b>24,100,000</b>	<b>27,500,000</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. OTHER GRANTS AND TRANSFERS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary -Secondary	3,142,000	13,222,500
Bursary -Tertiary, cats	15,144,000	17,305,400
Bursary-Special NHIF		-
Mocks & CAT		-
water/Sewers		
Agriculture (Markets)		
Electricity projects	3,000,000	
Security	8,400,000	6,550,000
Roads		-
Sports	2,438,720	2,438,720
Environment		2,180,808
Emergency Projects (specify)	10,883,000	3,500,000
Development - factories/stadiums		-
ICT Hubs		-
<b>Total</b>	<b>43,007,720</b>	<b>45,197,428</b>

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	790000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
<b>Total</b>	<b>790,000</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	176,865	3,060,715
ICT Hub	4,677,027	4,500,000
<b>TOTAL</b>	<b>4,853,892</b>	<b>7,560,715</b>

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>family bank</i>	35,780,712	15,045,916
<b>Total</b>	<b>35,780,712</b>	<b>15,045,916</b>
<b>10B: CASH IN HAND</b>		
~	—	—
<b>Total</b>	<b>—</b>	<b>—</b>
<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>
		Kshs	Kshs	Kshs
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
<b>Total</b>				—

**12A. RETENTION**

	2019 - 2020	2018-2019
	Kshs	Kshs
NONE	—	—
	~	—
<b>Total</b>		—



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUNDING (NCD)  
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12B. GRATUITTY DEPOSITS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Name 1		
Name 2		
Name 3		
Add as appropriate		
Total		

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs (1//7/2019)	Kshs (1//7/2018)
<i>FAMILY BANK CHUKA</i>	15,045,916	6,724,367
Cash in hand		
Imprest		
Total	15,045,916	6,724,367

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	—	—	—
Cash in hand	—	—	—
Accounts Payables	—	—	—
Receivables	—	—	—
Others ( <i>specify</i> )	—	—	—
	—	—	—

a. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	—	—
Imprest issued during the year (B)	—	—
Imprest surrendered during the Year (C)	—	—
Net changes in account receivables D= A+B-C	—	—



REPORT OF THE COMPTROLLER AND CHIEF FINANCIAL OFFICER  
 OF THE NATIONAL GOVERNMENT OF KENYA  
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16. CHANGES IN ACCOUNTS PAYABLE - DEBITORS AND DEBITORS

	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retentions held during the year	---	---
Net changes in account receivables (Debitors)	---	---

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	---	---
Construction of civil works	---	---
Supply of goods	---	---
Supply of services	---	---

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCPFC Staff	---	---
Others (specify)	---	---

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,527,736	1,834,761
Use of goods and services	2,032,349	1,644,281
Amounts due to other Government entities (see attached list)	62,275,000	25,100,000
Amounts due to other grants and other transfers (see attached list)	50,340,786	31,318,877
Acquisition of assets	4,082,758	1,272,759
Others Payments	2,162,420	8,916,312
TOTAL	122,421,049	70,086,990

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHUKA IGAMBANGOMBE CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	21,787,499	-
<b>Total</b>	<b>21,787,499</b>	<b>-</b>

**17.5 Related party disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the National Government Constituencies Development Fund – Chuka Igamba Ngombe

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation		
<b><u>Transfers to related parties</u></b>		
Transfers to other MDAs		
Transfers to SCs and SAGAs		
Transfers to Development Project		
Transfers to County Governments		
Transfers to non reporting secondary and primary Schools		
<b>Total Transfers to related parties</b>		
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer		
Transfers from other MDAs		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>		


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE  
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**18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The Fund has not received the auditor's report for year 2018-2019			

  
Fund Account Manager  
Name: Johnson Njinju



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
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**19. ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE CONSTITUENCY**

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
<b>Senior Management</b>		A	b	c	d=a-c	
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE  
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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,527,736	1,834,761	
Use of goods & services		2,032,349	1,644,281	
Amounts due to other Government entities		62,275,000	25,100,000	
<b>Sub-Total</b>				
Amounts due to other grants and other transfers				
Amounts due to other grants and other		50,340,786	31,318,877	
Acquisition of assets		4,082,758	1,272,759	
Others Payments		2,162,420	8,916,312	
<b>Sub-Total</b>				
<b>Sub-Total</b>				
Acquisition of assets				
Others ( <i>specify</i> )				
<b>Sub-Total</b>				
<b>Grand Total</b>		122,421,049	70,086,990	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHUKA IGAMBANGOMBE  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land				
Buildings and structures	20,670,870			20,670,870
Transport equipment	6,329,130			6,329,130
Office equipment, furniture and fittings	4,659,495			4,659,495
ICT Equipment, Software and Other ICT Assets	595,450	790,000		1,385,450
Other Machinery and Equipment	~			~
Heritage and cultural assets	~			~
Intangible assets	-			-
<b>Total</b>	<b>32,254,945</b>			<b>33,044,945</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2019/20	2018/19
Kamugaa Primary School Ng-Cdf	Equity	210263770413	499,340	
Mikui Primary School Ng-Cdf	Equity	210271498350	500,275	
Kanwa Township Primary School Ng-Cdf	Equity	210269032711	500,670	
Karwiro Primary School Ng-Cdf	Equity	210272118583	500,110	
E.A.P.C. Iruma Primary School Ng-Cdf	Equity	210265362959	500,056	
Kamuguongo Secondary School Ng-Cdf	Equity	210271468431	440	
C.N.S.C Mikame Primary School Cdf	Equity	210262696443	500,562	
Kamaindi Chiefs Camp Ng-Cdf	Equity	210271468689	301,603	
Kirigi Primary School E.C.D.E	Equity	210192263871	500,183	
Gatituni Primary School Cdf	Equity	210264703192	500,075	
Kamuchiru Primary School	Equity	210265362180	500,025	
Kiamuriuki Primary School Ng-Cdf	Equity	210271352919	1,505	
Ack Murigi Girls High School	Equity	210264301579	480	
Rubate Primary School Ng-Cdf	Equity	210271397408	200	
Kairini Primary School Ng-Cdf	Family	54000005746	396	
Kajuki Primary School Ng-Cdf	Family	54000006107	-	
			199	
Igambangombe Dc Residence	Family	54000006871	2,940	
Magumoni Zone Cso Ng-Cdf	Family	54000006867	22	
Rianthiga Sub-Location Ng-Cdf	Equity	210279457470	78,320	
Kangoro Secondary School	Family	54000006877	62	
Chera Primary School Ng-Cdf	Family	54000006857	434	
Mutuguni Primary School			500,000	
Kambandi Primary School			500,000	
Magumoni Primary School			1,000,000	
Mathiga Primary School			500,000	
Murigi Primary School			1,000,000	
Nkobore Primary School			500,000	
Kiegoti Primaryschool			500,000	
Mikame Primary School			500,000	
Nyaga Kairu Primary School			500,000	
Kaanwa Pcea Primary School			500,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHUKA IGAMBANGOMBE CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2019/20	2018/19
Pcea Weru Primary School			500,000	
Kwego Primary			500,000	
Kannibungu Primary			500,000	
Kithangani Primary School			500,000	
Mugere Primary School			500,000	
Mikwani Primary School			500,000	
Kianthang'a Primary School			500,000	
Kathagara Primary School			500,000	
Njuri Primary School			500,000	
Thuita Primary School			500,000	
Itunguru Primary School			500,000	
Kathutiwa Primary School			500,000	
Mariuko Maingi Primary School			500,000	
Karwiro Primary School			500,000	
Mbaraga Primary School			500,000	
Kamwimbi Primary School			500,000	
Ntumbara Primary School			500,000	
Calvary Eapc Nkungani Primary School			500,000	
Kirege Primary School			400,000	
Iruna Primary School			500,000	
Ngunga Low Cost Boarding Primary School			500,000	
Twamukia Primary			500,000	
<b>Total</b>			<b>21,787,499</b>	