

Enhancing Accountability



THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 FEB 2022 DAY: *Wed*

TABLED BY: *The Majority Whip  
Hon. E. Wangwe, MP*

CLERK-AT-THE-TABLE: *Benson Inzofu*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

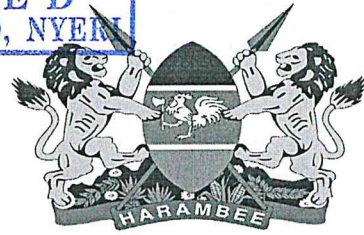
**FOR THE YEAR ENDED  
30 JUNE, 2020**



OFFICE OF THE AUDITOR GENERAL  
CENTRAL HUB

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND JUJA  
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)**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) JUJA  
CONSTITUENCY**

**Reports and Financial Statements**

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

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	9
IV CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	12
V STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	15
VI REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- JUJA <i>CONSTITUENCY</i> .....	16
VII STATEMENT OF RECEIPTS AND PAYMENTS.....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	18
IX. STATEMENT OF CASHFLOW.....	19
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	20
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	21
XII. SIGNIFICANT ACCOUNTING POLICIES.....	26
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	30

2

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

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**I. 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)  
JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

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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 JUJA 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 2019 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	A.I.E holder	<b>DINAH WANJA</b>
2.	Sub-County Accountant	<b>SUSAN MAINA</b>
3.	Chairman NGCDFC	<b>JAMES MWANGI</b>
4.	Member NGCDFC	<b>N/A</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 706- 01001  
Kalimoni  
Juja CDF offices  
Next to Juja Ruiru toll weighbridge



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

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**(f) NGCDF JUJA Constituency Contacts**

Telephone: (254) 0772974968

E-mail: [jujangcdf.go.ke](mailto:jujangcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF JUJA Constituency Bankers**

EQUITY BANK

JUJA BRANCH

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



**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE  
BUDGET PERFORMANCE**

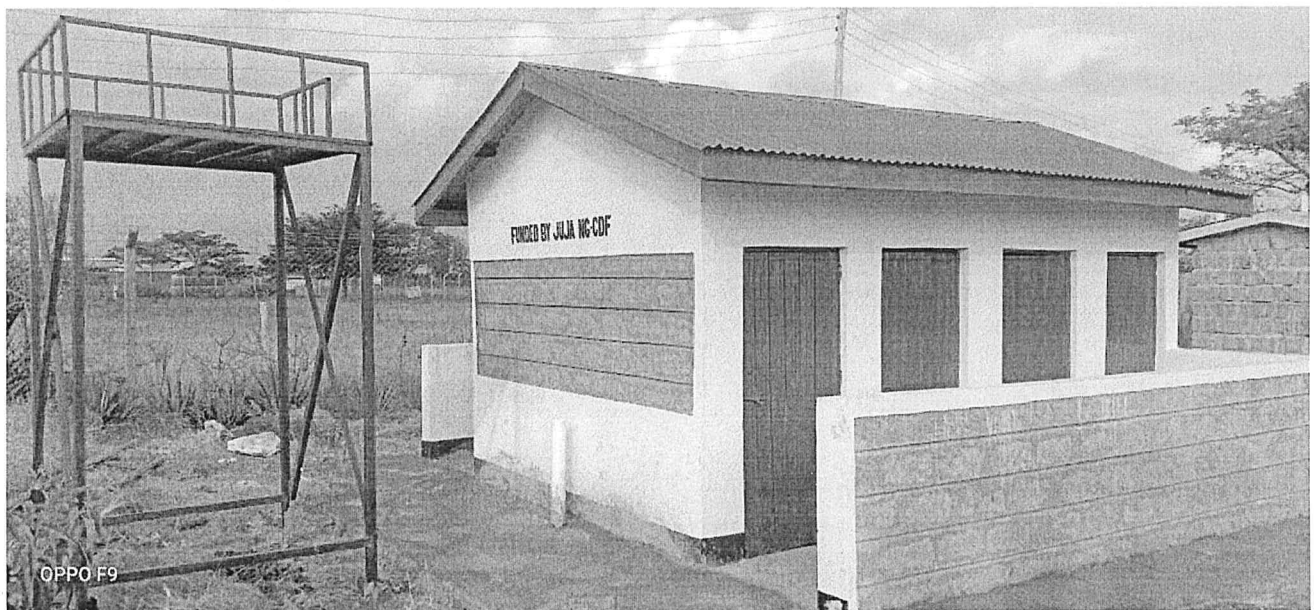
Juja NG-CDFC are determined to participate effectively in domesticating objectives of the big 4 agenda in the vision as per the National development plan. The constituents now have power to implement the formulated development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory.

We have ensured that utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

During the financial year 2019/2020 Juja NGCDF did not manage to receive all the funds allocated for that financial year. This was due to Covid -19 effect and at some point the office took a break from office before resuming much later into the year. Funds received during the year were trickled down to the PMC for project utilization.

**KEY ACHIEVEMENTS**

- Finishing all our pending Administration police posts and having them fully occupied and in use after many years of them looking like white elephant.
- community participation in Juja ward, Kalimoni ward and Witeithie ward where the community gave public land to be used for construction of new primary and secondary schools
- Completion and utilization of theta police station that was funded under CSR
- Reallocation of unutilised 2015/2016 funds intended from Ndarasa theta footbridge to Ndururumo secondary school by construction an administration block and one classroom.



Newly constructed eight door ablution block at Athi Secondary School in Kalimoni ward.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

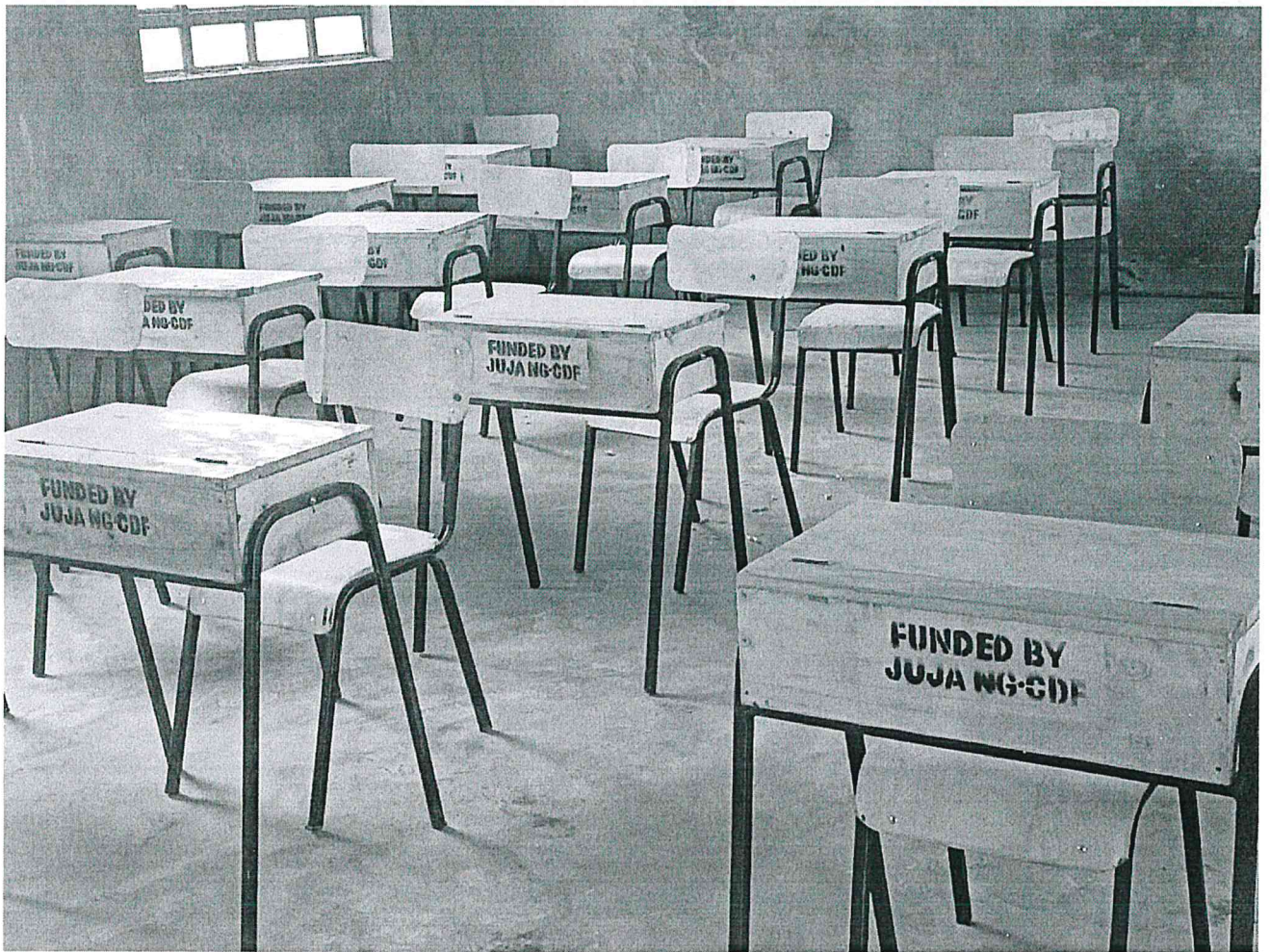
**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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



Supply of office furniture to all AP Posts in Juja constituency.







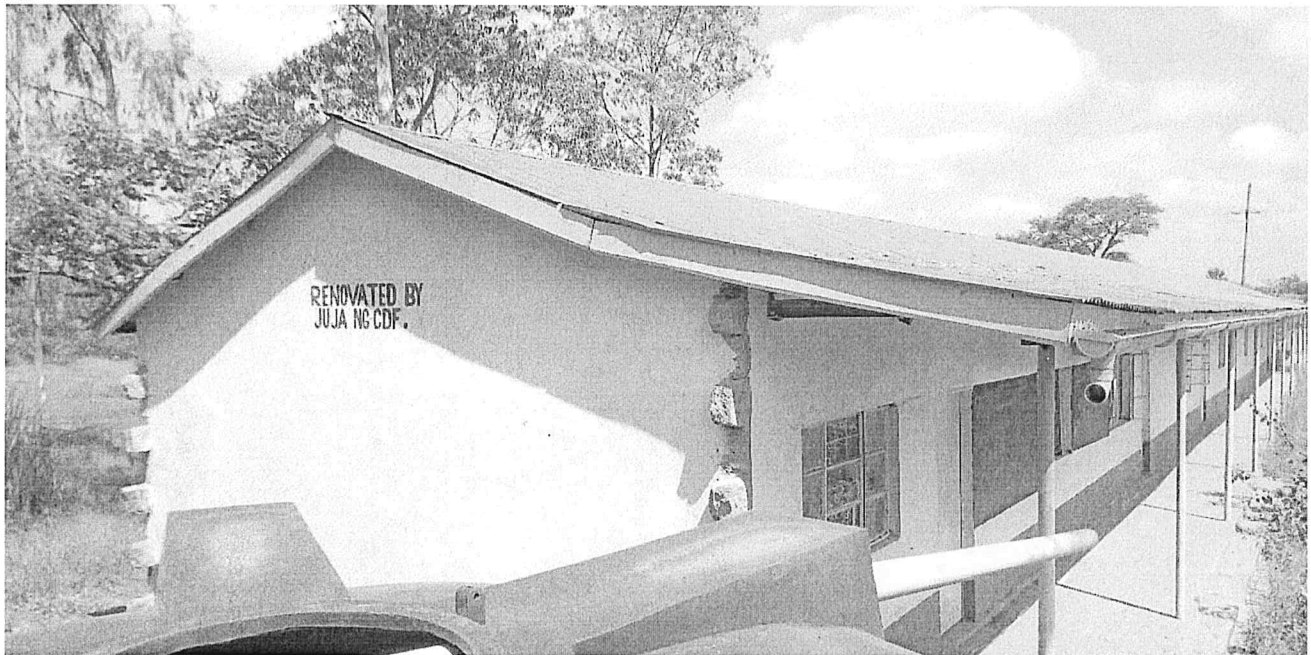
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

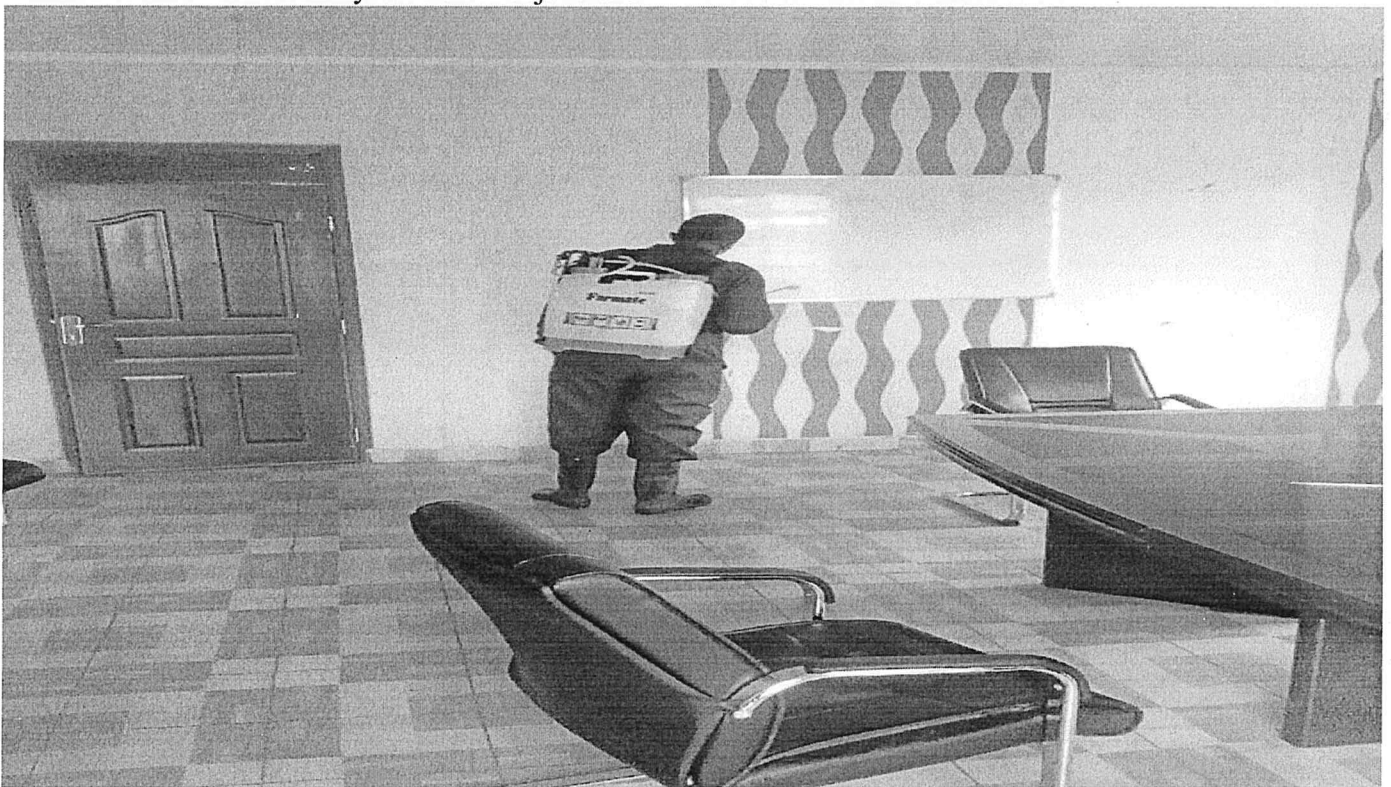
**Reports and Financial Statements**

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

Construction of two storey classrooms and Supply of school lockers at Mugutha Primary School in Murera Ward



Renovation at Kibii Primary School in Juja Ward



Regular fumigation of Juja NG-CDF office during Covid-19 period.



**EMERGING ISSUES, IMPLEMENTATION CHALLENGES AND RECOMMENDATIONS**

- With the new health issues under covid-19 the office has to tow a very thin line trying to work and implement the projects at the same time adhere to guidelines provided. This included no PMC training has been done due to gathering restrictions, availability of PMC is also wanting

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

James Mwangi  
Chairman - NGCDFC





**III STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S  
PREDETRMINED OBJECTIVES**

**Introduction**

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

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

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

**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:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	<b>To improve standard of education in Juja Constituency</b>	Increased school attendance  Improved performance in school	number of usable physical infrastructure build in primary, secondary, and tertiary institutions  number of bursary beneficiaries at all levels	In FY 19/20  <b>The office constructed new classes and toilets a total of 15 and new administration blocks.</b>  <b>The office also renovated 8 classrooms.</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

				<p><b>Improved bursary scheme in Juja to have high outreach of beneficiaries</b></p>
<p>Security</p>	<p><b>To improve the status of security in Juja constituency</b></p>	<p>Increased security of the residence in the wards</p> <p>People were able to report crimes in their area to the police post without fear of been known.</p>	<p>Reduced number of crimes</p> <p>Increased number of officers in patrol</p>	<p><b>The office was able to strengthen Nyumba Kumi and community policing structures.</b></p> <p><b>The office has managed to liaise with line ministry to provide staffing and other relevant services.</b></p> <p><b>The office has also been able to secure the police posts by proving fencing around the existing police and Administration post.</b></p>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

Sports	To promote and develop sporting and youth activities in Juja constituency	Less petty crimes due to involvement of the youth through employment and sports activities  Significant drop in drugs and substance abuse since the youths are kept busy	Reduced number of crimes  Significant drop in dugs and substance abuse	<b>The office has included the youths in the PMC where they are given jobs during implementation of project.</b>  <b>Involvement of the youth in sporting activities especially and ward level.</b>
Disaster Management	Prompt response to emergency cases arising in the constituency	Noticeable reliability and confidence given to the office	Drop in burden given to third parties incase of a disaster	<b>Construction of emergency toilet at kitamaiyu primary school after the toilet collapsed due to heavy rainfall</b>



**IV CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – JUJA 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 -**

The Constituency Committee has continued to provide sustainability approach in relation to the management of projects, to increase effective and efficient delivery of services to the public. In this regard, the constituency has employed certain metrics and standards that are needed during project identification through feasibility studies, formulation, design, appraisal, funding, implementation, monitoring, and evaluation.

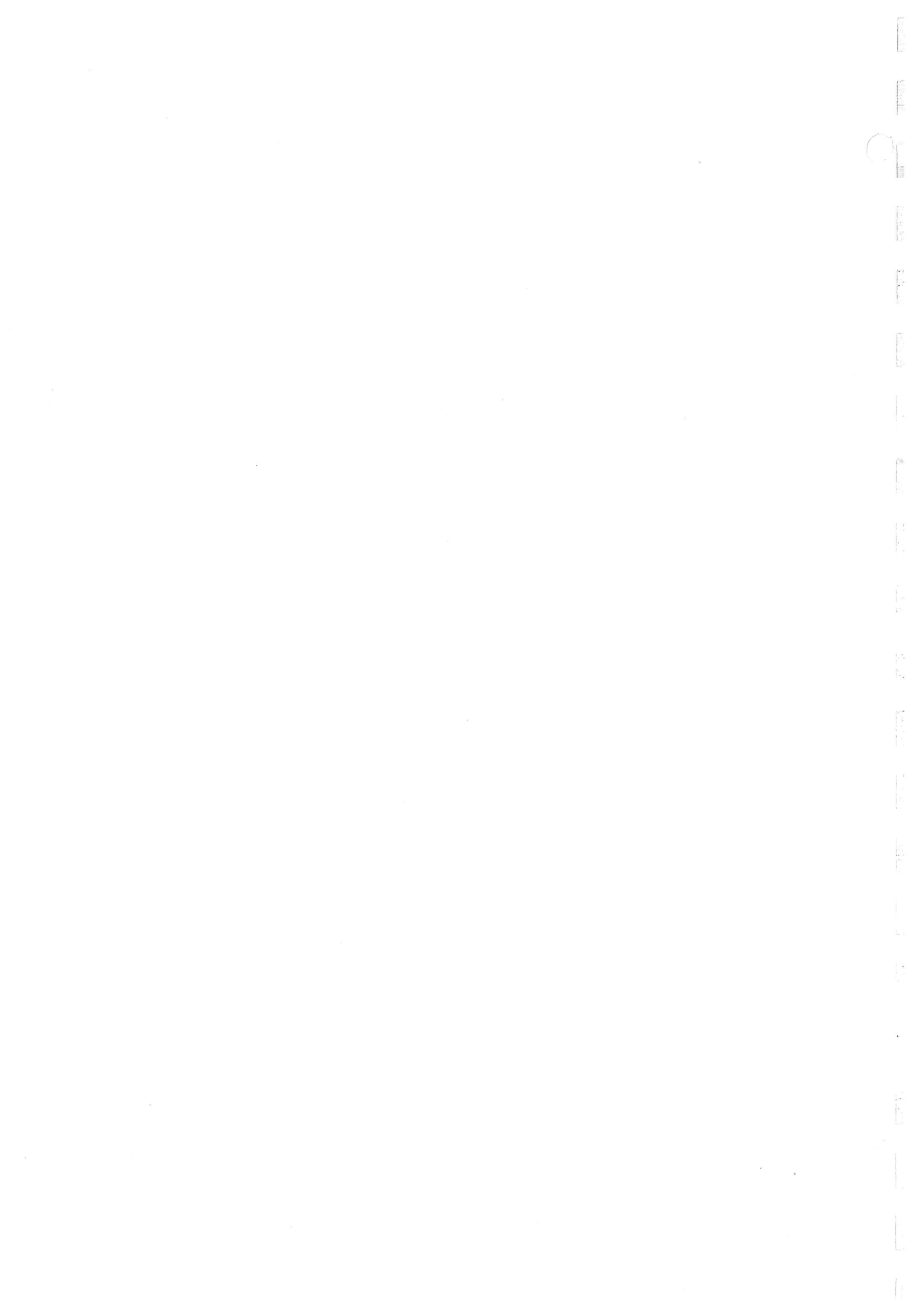
Through its strategic plan, the Juja National Government Constituency Development Fund Committee found it necessary to undertake a comprehensive analysis of the social, economic, legal, cultural, educational, and political environments for project implementation. The project philosophy, mission, vision, values, goals, and objectives were articulated and this informs the annual planning of constituency activities. The involvement of stakeholders from all the six Wards and technical Government representatives is a key strength for our project sustainability. It is through these elements that the Committee has enhanced sustainability which in turn have determined project relevance, acceptability, political expediency, viability and adaptability of the project. Other factors such as financial analysis against the needs especially on bursary consideration, risk analysis based on the NGCDF Board guidelines and trainings, communication and network determination, annual operational plans drawn from the strategic plan, training of Constituency committee members and staff, and capacity building of PMCs, environmental and community analysis to determine the needs have also continued to support the sustainability of projects in the constituency.

Political demands and expectations have always been the key challenge especially when the demands for the scarce resources increase. At times we are compelled to postpone some of these demands that in most cases were not factored in the strategic plan.

**2. Environmental performance**

Environmental sustainability refers to concerted efforts put in place by the Committee to mitigate against environmental degradation. It is the maintenance of factors and practices that contribute to the quality of environment on a long term basis. The National Environmental Management Authority (NEMA) has but in place Performance Contract Guidelines for all Ministries, Departments and Agencies (MDAs) provides that institutions undertake an Audit to establish extent of compliance with and enforcement of the constitution and other statutory obligations.

These guidelines provide a framework for environmental sustainability audit for MDAs consistent with the provisions of EMCA. During the self-audit, and using the guidelines provided by the Board on Environmental sustainability, the Juja NGCDF has continued to implement environmental sustainability programme while undertaking project activities. These guidelines have enabled the committee to focus on planning for environmental sustainability by making decisions and taking action that are in the interests of protecting the natural world, with particular emphasis on preserving the capacity of the environment to support human life.



The committee provides Annual environmental audit reports and forwards them to the Board. Environmental education and awareness are other focus for the Constituency. This entails understanding the fragility of our constituency environment and the importance of its protection. The Committee need to make all their staff aware of their relationship with the environment from a social, ecological and economic perspective. The same understanding and awareness should be extended to other stakeholders and the local community.

### **3. Employee welfare**

The Occupational Health and Safety Act (OSHA) provide for the health, safety and welfare of persons employed, and all persons lawfully present at workplaces and related matters. The Juja NGCDFC understands the fact that it has an obligation to provide and maintain systems and procedures of work that are safe and without risk to workers' health. The Committee ensures safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances. There have been continued awareness sessions to the Committee members, Staff and even project management teams to provide such information, instruction, training and supervision of workers as is necessary and very crucial in maintenance of safe and healthy workplace. Currently, we don't have safety and occupation policy from the Board.

As regards to the reward system, the leadership of the constituency has provided a conducive environment for working space. We currently have an office that is well equipped and furnished to provide a good ambience for staff. Workers are well informed of any risks and imminent dangers related to new technologies and are encouraged to participate in the application and review of safety and health measures at the constituency.

### **4. Market place practices-**

The NGCDFC acknowledges the Fund's critical role in shaping markets to maximize community access to NGCDF activities and further emphasizes its desire for the Fund to more actively shape markets for items and activities undertaken to optimize price, quality, design and sustainable supply of materials and services.

The Committee also recognizes that the Fund Manager is well positioned to drive value for money and leverage its role as the primary financier of essential sectors in the community to improve quality, price, design, and sustainable supply of project activities. Through its decision, the NGCDFC has recognized the importance of the Prequalification of service providers and contractors that has resulted in lower prices as well as increased leverage and negotiation power with clients. The Fund recognizes that this will lead to increased market transparency and competition, resulting in greater affordability, as well as facilitating the adoption of innovative skills in quality projects. The Committee has a fiduciary responsibility to protect the interest of the public. The Committee commits to continue undertaking this duty.

### **5. Community Engagements-**

The NGCDF Act, 2015- as amended, provides that the projects implemented under the Act must be community based and therefore should be implemented to a wide cross section of the community. This therefore means that there is need to engage the community in the following areas:

- a. Project design, selection and identification
- b. Project Implementation
- c. Social Audits



d. Sustainability and maintenance of the projects

The Constituency Committee has ensured that this works well through enabling relationships and building trust over time. Community engagement events are planned and designed with this in mind and aim to contribute to the overall aims of the engagement process. The Committee involves the community in decision making process and procurement of materials and services for the community. Community or voluntary groups may be in most times allowed to participate at a range of levels – from providing advice to co-designing the process and from undertaking some aspects of the engagement to delivering projects to meet some of the outcomes.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

**V STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF JUJA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 NGCDFJUJA 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 NGCDFJUJA 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 JUJA 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 NGCDFJUJA Constituency financial statements were approved and signed by the Accounting Officer on 21<sup>st</sup> August 2020.

**Fund Account Manager**

**Name:** P. Kamya

**Sub-County Accountant**

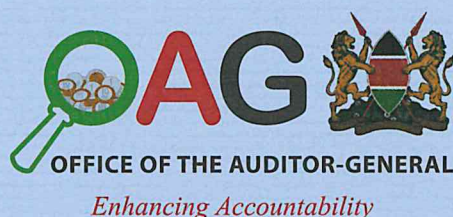
**Name:** SUSAN MATINA

**ICPAK Member Number:** 20698



# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - JUJA 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 the National Government Constituencies Development Fund - Juja Constituency set out on pages 17 to 49, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Juja Constituency as at 30 June, 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 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.3,442,973 as at 30 June, 2020. However, included as part of reconciling items in the bank reconciliation statement were unrepresented cheques amounting to Kshs.89,816 which had gone stale by 30 June, 2020 and had not been reversed in the cash book. The stale cheques relates to statutory payments of PAYE, NSSF and NHIF some dating back to the year 2016. No explanation was given for failure to reverse the stale cheques or reconcile and clear the long outstanding statutory deductions. As a result, the accuracy and completeness of the bank balances of Kshs.3,442,973 as at 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 - Juja Constituency 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. Unresolved Prior Year Audit Matters**

The following issues were raised in the previous audit report for 2018/2019 financial year but have remained unresolved to date:

- i. Failure to obtain ownership documents for the parcel of land on which the Fund office block was constructed at a cost of Kshs.12,000,000.
- ii. Failure to utilize Athi Administration Police Post and Abba Salama Administration Police Post Security Projects implemented at a cost of Kshs.4,000,000 and Kshs.6,023,834, respectively.
- iii. Delayed implementation of projects and low budget absorption.

Management has not given any explanation why the above issues have remained unresolved or explain its failure to report on the progress made in resolving the issues as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board.

#### **2. Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.156,888,079 and Kshs.87,520,355, respectively resulting to an under funding of Kshs.69,367,724, or 44% of the budget.

Similarly, the actual expenditure reflects a balance of Kshs.85,356,443 against an approved budget of Kshs.156,888,079 resulting to an under-expenditure of Kshs.71,531,636 or 46% of the budget. The underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the people of Juja.

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and

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

## **Basis for Conclusion**

### **1. Stalled Construction of Department of Lands Registry Offices**

As disclosed in Note 6 to the financial statements under transfer to other government entities figure is an expenditure of Kshs.8,869,747 that was disbursed for the construction of Lands Registry offices in Juja Constituency.

A review of records revealed that the tender was awarded on 18 August, 2019 at a contract sum of Kshs.8,551,420. The contract was to take a period of 90 days commencing September, 2019. A review of documents that were produced for audit and a physical verification done in the month of January, 2021 revealed that completion of the building had stalled for 14 months after expiration of the agreed contract period on 30 November, 2019 and the contractor was not on site. The value of works already certified as at the time of audit in January, 2021, amounted to Kshs.2,800,000, or 33% of the total contract sum, which however, had not been paid. Further, a review of the project management committee minutes dated 10 December, 2020 revealed existence of a disagreement among the members on the issue of valuation and scope of works for the projects which were not commensurate with the contract sum. No action appears to have been taken to resolve the matter.

Consequently, value for money may not have been realized and continued delay in completion of the building may result in cost escalation.

### **2. Construction of an Administration Block, Classrooms and Ablution Block at Abasalama Primary School**

As disclosed in Note 6 to the financial statements under transfers to other government entities is expenditure balance of Kshs.29,200,000 on transfers to primary schools. Included in the expenditure is an amount of Kshs.8,900,000 disbursed to Abasalama Primary School for the construction of administration block with 2 No. offices and a boardroom, two classrooms and an eight-door ablution block and fencing the 1.5-acre land with chain link and concrete posts. Contract for the construction works was awarded at a contract sum of Kshs.8,797,650. The contractor had been paid a total of Kshs.7,653,955.

A physical verification exercise conducted in the month of January, 2021 revealed incomplete works valued at Kshs.369,450 in bill of quantities including windows and floor finishing, painting and decoration, gate and fencing with chain link and the contractor was not on site. No justification was provided for the failure to complete the project.

### **3. Construction of Offices at Toll**

As disclosed under Note 7 to the financial statements under other grants and other payments balance of Kshs.9,113,354 is an expenditure of Kshs.3,500,000 in respect of security projects, out of which Kshs.2,500,000 was for the construction of Offices for the

Chief and Assistant County Commissioner at Toll in Juja Constituency. A physical verification carried out on the project revealed that the construction was completed but there was no title deed for the land contrary to the provisions of the Constituency Development Fund Board Circular Ref. No. CDF/BOARD/CIRCULARS/VOL.1/108 dated 24 August, 2010 on guidelines of land ownership for the National Government Constituencies Development Fund related projects which requires all projects for Funds to be implemented on public land.

#### **4. Failure to Insure Assets**

Annex 4 to the financial statements on summary of fixed assets register reflects assets valued at Kshs.25,095,978 as at 30 June, 2020, out of which transport equipment valued at Kshs.7,800,000 had been insured. The balance of the assets valued at Kshs.17,295,978 were not insured against risk of loss due to fire, burglary, or theft contrary to section 36(3) of the National Government Constituencies Development Fund Act, 2015, which requires all assets to be insured in the name of the Board.

#### **5. Unutilized Funds**

Note 17.3 to the financial statements reflects unutilized funds balance of Kshs.5,698,240 as at 30 June, 2020. The reporting template requires that the unutilized funds be further analyzed in annex 3 to the financial statements. However, no analysis was provided for the unutilized funds as required.

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

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

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

#### **Basis for Conclusion**

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

#### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with 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 reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.



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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

04 February, 2022



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

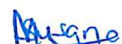
**For the year ended June 30, 2020**

<b>VII STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	<b>Note</b>	<b>2019-2020</b>	<b>2018-2019</b>
		<b>KSHS</b>	<b>KSHS</b>
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	68,000,000	128,156,393
Proceeds from Sale of Assets	2		
Other Receipts	3	5,298,470	38,000
<b>TOTAL RECEIPTS</b>		<b>73,298,470</b>	<b>128,194,393</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,655,824	2,340,144.00
Use of goods and services	5	9,039,390	10,716,864
Transfers to Other Government Units	6	64,547,874	78,758,161
Other grants and transfers	7	9,113,354	55,561,145
Acquisition of Assets	8		3,500,000
Other Payments	9	-	4,669,257
<b>TOTAL PAYMENTS</b>		<b>85,356,442</b>	<b>155,545,570</b>
<b>SURPLUS/DEFICIT</b>		<b>(12,057,972)</b>	<b>(27,351,177)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDFJUJA Constituency financial statements were approved on 21<sup>st</sup> August 2020 and signed by:



**Fund Account Manager**  
Name: Pharis Wangari



**National Sub-County Accountant**  
Name: Susan Maina  
ICPAK Member Number: 20698



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	3,442,973	14,888,385
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,442,973</b>	<b>14,888,385</b>
<b>FINANCIAL LIABILITIES</b>			
Account payables			
Retention	12A		
Gratuity	12B	1,279,060	666,500
<b>TOTAL FINANCIAL LIABILITIES</b>			
<b>NET FINANCIAL ASSETS</b>		<b>2,163,913</b>	<b>14,221,885</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...		14,221,885	41,573,063
Surplus/Deficit for the year		(12,057,972)	(27,351,178)
Prior year adjustments	14		
<b>NET LIABILITIES</b>		<b>2,163,913</b>	<b>14,221,885</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDFJUJA Constituency financial statements were approved on

21<sup>st</sup> August 2020 and signed by:

**Fund Account Manager**

Name: Phaus Danyo

**National Sub-County Accountant**

Name: Susan MARIKA

ICPAK Member Number: 20698



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

**IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	68,000,000	128,156,393
Other Receipts	3	5,298,470	38,000
<b>Total receipts</b>		<b>73,298,470</b>	<b>128,194,393</b>
<b>Payments For Operating Expenses</b>			
Compensation of Employees	4	2,655,824	2,340,144
Use of goods and services	5	9,039,390	10,716,864
Transfers to Other Government Units	6	64,547,874	78,758,161
Other grants and transfers	7	9,113,354	55,561,145
Other Payments	9	-	4,669,257
<b>Total payments</b>		<b>85,356,442</b>	<b>152,045,571</b>
Total Receipts Less Total Payments		(12,057,972)	(23,851,178)
Adjusted for:			
Gratuity payable	12B	612,560	666,500
<b>Net cash flow from operating activities</b>		<b>(11,445,412)</b>	<b>(23,184,678)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	8	-	(3,500,000)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(3,500,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(11,445,412)</b>	<b>(26,684,678)</b>
Cash and cash equivalent at BEGINNING of the year	13	14,888,385	<u>41,573,063</u>
<b>Cash and cash equivalent at END of the year</b>		<b><u>3,442,973</u></b>	<b><u>14,888,385</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDFJUJA Constituency financial statements were approved on

21<sup>st</sup> August 2020 and signed by

**Fund Account Manager**

Name: Phares Hamisi



**National Sub-County Accountant**

Name: Susan Mwanja

ICPAK Member Number: 20698







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

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	14,221,885	151,589,609	82,221,885	69,367,724	54%
Proceeds from Sale of Assets	-	-	-	-	0	
Other receipts	-	5,298,470	5,298,470	5,298,470	0	
<b>Subtotal</b>	<b>137,367,724</b>	<b>19,520,355</b>	<b>156,888,079</b>	<b>87,520,355</b>	<b>69,367,724</b>	
<b>PAYMENTS</b>						
Compensation of Employees	2,034,972	1,800,000	3,834,972	2,655,824	1,179,148	69%
Use of goods and services	10,328,123.17	6,921,885	17,250,008.17	9,039,390	8,210,618.17	52%
Transfers to Other Government Units	70,269,747.57	9,798,470	80,068,217.57	64,547,874.57	15,520,343	81%
Other grants and transfers	52,034,881.38	1,000,000	53,034,881.38	9,113,354.48	43,921,526.90	17%
Other Payments	2,700,000	0	2,700,000		2,700,000	0%
<b>TOTALS</b>	<b>137,367,724.12</b>	<b>19,520,355</b>	<b>156,888,079.12</b>	<b>85,356,443.05</b>	<b>71,531,636.07</b>	<b>54%</b>

The NGCDFJUJA Constituency financial statements were approved on 21<sup>st</sup> August 2020 and signed by:

  
Fund Account Manager  
Name: Praveen Dhanraj

  
Sub-County Accountant  
Name: SUSAN MAHINA  
ICPAK Member Number: 20698



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

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,034,972.00	1,800,000.00	3,834,972.00	2,655,824.00	1,179,148.00
1.2 Committee allowances	5,207,091.45	1,000,000.00	6,207,091.45	2,918,388.50	3,288,702.95
1.3 Use of goods and services	1,000,000.00	2,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00
<b>SUB TOTAL</b>	<b>8,242,063.45</b>	<b>4,800,000.00</b>	<b>13,042,063.45</b>	<b>6,574,212.50</b>	<b>6,467,850.95</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,500,000.00	1,182,892.00	2,682,892.00	2,500,000.00	182,892.00
2.2 Committee allowances	1,621,031.72	1,738,993.00	3,360,024.72	1,621,001.50	1,739,023.22
2.3 Use of goods and services	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA CONSTITUENCY**

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

<b>SUB TOTAL</b>	4,121,031.72	3,921,885.00	8,042,916.72	5,121,001.50	2,921,915.22
<b>3.0 Emergency</b>	7,198,241.38		7,198,241.38		5,698,241.38
Kitamaiyu Primary School				1,500,000.00	
<b>SUB TOTAL</b>	7,198,241.38	-	7,198,241.38	1,500,000.00	5,698,241.38
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools					
4.2 Secondary Schools	17,000,000.00		17,000,000.00	604,000.00	16,396,000.00
4.3 Tertiary Institutions	10,000,000.00		10,000,000.00	762,000.00	9,238,000.00
4.4 Special	7,341,931.04		7,341,931.04		7,341,931.04
<b>SUB TOTAL</b>	34,341,931.04	-	34,341,931.04	1,366,000.00	32,975,931.04
<b>5.0 Sports</b>					-
Tournament in the constituency	2,747,354.48		2,747,354.48		2,747,354.48
<b>SUB TOTAL</b>	2,747,354.48	-	2,747,354.48	-	2,747,354.48
<b>6.0 Environment</b>					



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

Water conservation and harvesting by installation of 10,000 liters water tanks and construction of foundation for base and putting up gutters	2,747,354.48	2,747,354.48	2,747,354.48	2,747,354.48	-
<b>SUB TOTAL</b>	<b>2,747,354.48</b>	<b>2,747,354.48</b>	<b>2,747,354.48</b>	<b>2,747,354.48</b>	<b>-</b>
<b>7.0 Primary Schools Projects</b>					
Abalama Primary School	8,900,000.00	8,900,000.00	8,900,000.00	8,900,000.00	-
Rurii Primary School	4,800,000.00	4,800,000.00	4,800,000.00	4,800,000.00	4,800,000.00
Toll Primary School	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	-
Gachororo Primary School	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
Juja Farm Primary School	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
Kigwe Primary School	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA CONSTITUENCY**

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

Kitamaiyu Primary School	2,400,000.00		2,400,000.00		2,400,000.00		2,400,000.00
Magomano Primary School	4,800,000.00		4,800,000.00		4,800,000.00		4,800,000.00
Muigai Inn Primary School	3,000,000.00		3,000,000.00		3,000,000.00		3,000,000.00
Mugutha Primary School		4,500,000.00	4,500,000.00		4,500,000.00		4,500,000.00
<b>SUB TOTAL</b>	<b>37,300,000.00</b>	<b>4,500,000.00</b>	<b>41,800,000.00</b>		<b>29,200,000.00</b>		<b>12,600,000.00</b>
<b>8.0 Secondary Schools Projects</b>							
Blessed Mugutha Secondary School	3,300,000.00		3,300,000.00				3,300,000.00
Juja Farm Secondary	1,500,000.00		1,500,000.00		1,500,000.00		-
Ndururumo Secondary	1,500,000.00	5,298,470.00	6,798,470.00		4,939,134.00		1,859,336.00
Athi secondary school					1,438,993.00		(1,438,993.00)
New St Paul Gachororo Secondary School	8,900,000.00		8,900,000.00		8,900,000.00		-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA CONSTITUENCY**

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

Cdf offices					800,000.00	(800,000.00)
New Kiahuria Secondary School	8,900,000.00			8,900,000.00		-
<b>SUB TOTAL</b>	<b>24,100,000.00</b>	<b>5,298,470.00</b>		<b>29,398,470.00</b>	<b>26,478,127.00</b>	<b>2,920,343.00</b>
<b>9.0 Other Projects</b>						
Land Registry Offices	8,869,747.57			8,869,747.57		-
<b>SUB TOTAL</b>	<b>8,869,747.57</b>	<b>-</b>		<b>8,869,747.57</b>	<b>8,869,747.57</b>	<b>-</b>
<b>10.0 Security Projects</b>						
mungetho ap post	5,000,000.00			5,000,000.00		5,000,000.00
juja police station		1,000,000.00		1,000,000.00		
toll ap ppst				-		(2,500,000.00)
<b>subtotal</b>	<b>5,000,000.00</b>	<b>1,000,000.00</b>		<b>6,000,000.00</b>	<b>3,500,000.00</b>	<b>2,500,000.00</b>
others				-		
ng-cdf office	2,700,000.00			2,700,000.00		2,700,000.00
<b>subtotal</b>	<b>2,700,000.00</b>	<b>-</b>		<b>2,700,000.00</b>	<b>-</b>	<b>2,700,000.00</b>
<b>TOTAL</b>	<b>137,367,724</b>	<b>19,520,355</b>		<b>156,888,079</b>	<b>85,356,442.00</b>	<b>71,531,637</b>

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





## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **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.

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.

### **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.

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## **SIGNIFICANT ACCOUNTING POLICIES**

### **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. 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.

### **7. Accounts Receivable**

For the purposes of these financial statements, imperests 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 imperest payments are recognized as payments when fully accounted for by the imperest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

### **8. Accounts Payable**

For the purposes of these financial statements, deposits 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.

### **9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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.

### **10. Unutilized Fund**

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for impress and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements.

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020

### **14. 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.

### **15. 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
<b>NGCDF Board</b>			
AIE NO B047700	1	5,000,000	-
AIE NO B047429	2	4,000,000	-
AIE NO B041279	3	18,000,000	-
AIE NO B47899	4	7,000,000	-
AIE NO B049277	5	14,000,000	-
AIE NO B10300	6	20,000,000	-
			-
AIE NO B005035	1	-	11,379,310
AIE NOB005276	2	-	7,736,207
AIE NO B30061	3	-	10,000,000
AIE NO B030407	4	-	15,000,000
AIE NO B042749	5	-	12,000,000
AIE NO A699110	6	-	11,000,000
AIE NO B006348	7	-	6,000,000
AIE NOB047545	8	-	55,040,876
<b>TOTAL</b>		<b>68,000,000</b>	<b>128,156,393</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>	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA  
CONSTITUENCY**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	38,000
Other Receipts Not Classified Elsewhere	5,298,470	-
<b>Total</b>	<b>5,298,470</b>	<b>38,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,914,744	1,566,364
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	612,560	666,500
Employer Contributions Compulsory national social security schemes	128,520	107,280.00
<b>Total</b>	<b>2,655,824</b>	<b>2,340,144</b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA  
CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	2,873,130	4,382,000
Utilities, supplies and services	350,000	600,000
Communication, supplies and services	315,000	992,500
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	3,646,800	4,176,240
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	992,500	-
Other operating expenses	861,960	566,124
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>9,039,390</b>	<b>10,716,864</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA  
CONSTITUENCY**

**Reports and Financial Statements**

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

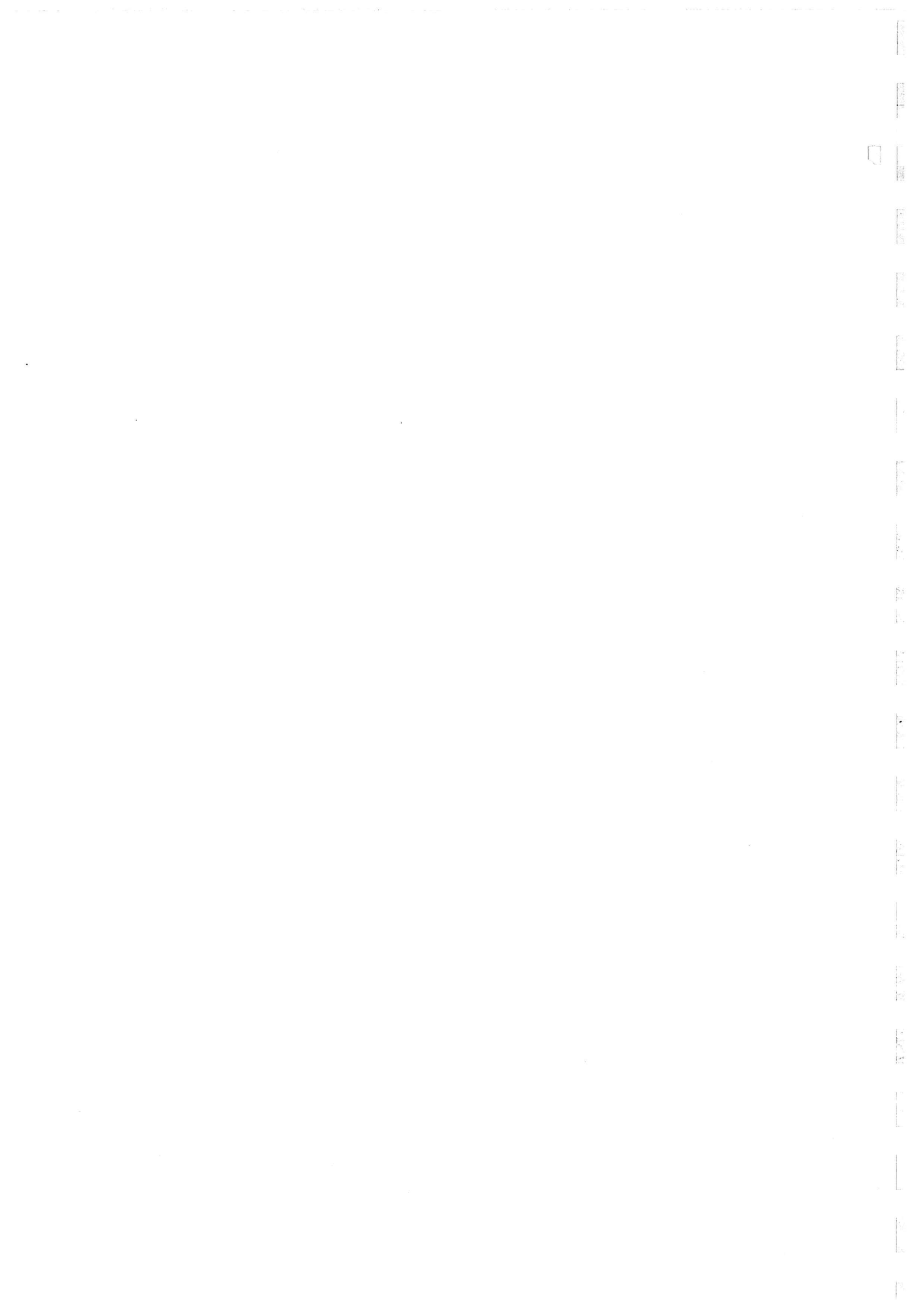
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities(Land registry)	8,869,747	-
Transfers to primary schools (see attached list)	29,200,000	66,558,161
Transfers to secondary schools (see attached list)	26,478,127	12,200,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>64,547,874</b>	<b>78,758,161</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (borders)	604,000	15,523,750
Bursary – secondary schools (day scholars)		7,350,000
Bursary – tertiary institutions (see attached list)	762,000	1,063,000
Bursary – special schools (see attached list)	-	1,804,000
Mock & CAT (see attached list)	-	-
Security projects (Ap post)	3,500,000	21,986,347
Other security		
Sports projects (see attached list)		3,917,024
Environment projects (see attached list)	2,747,354	3,917,024
<b>Emergency projects (see attached list)</b>	<b>1,500,000</b>	<b>-</b>
<b>Total</b>	<b>9,113,354</b>	<b>55,561,145</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA  
CONSTITUENCY**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>EQUITY BANK - JUJA, Account No. 0870262101693</i>	3,442,972	14,888,385
<b>Total</b>	<b>3,442,972</b>	<b>14,888,385</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA  
CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

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

**12A. RETENTION**

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

**12B. GRATUITY DEPOSITS**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Gratuity		
Mercy Kamau	255,200	130,200
Margaret Mbote	423,600	223,200
Esther Wanjiru	130,200	65,100
Moses Gatoho	208,500	108,500
Michael Wangombe	261,500	139,500
<b>Total</b>	<b>1,279,060</b>	<b>666,500</b>





**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	14,888,385	41,573,062
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>14,888,385</b>	<b>41,573,062</b>

**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> )	-	-	-
	-	-	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

Description of the error	2019 - 2020	2018 – 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	0	0
Imprest issued during the year (B)	4,511,800	9,158,240
Imprest surrendered during the Year (C)	4,511,800	9,158,240
Net changes in account receivables D= A+B-C	0	0



**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	666,500	0
Deposit and Retentions held during the year (B)	612,560	666,500
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account Payables D= A+B-C	<b>1,279,060</b>	<b>666,500</b>



Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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
NGCDFC Staff ( GRATUITY	1,279,060	666,500
Others ( <i>specify</i> )	-	-
<b>total</b>	<b>1,279,060</b>	<b>666,500</b>

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees		3,022,337
Use of goods and services		1,561,766
Amounts due to other Government entities (see attached list)		10,114,030
Amounts due to other grants and other transfers (see attached list)	5,698,240	-
Acquisition of assets		-
Others ( <i>specify</i> )		-
<b>total</b>	<b>5,698,240</b>	<b>14,698,133</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JUJA  
CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Primary schools	30,700,000	56,848,457
Secondary school	25,678,127	3,000,000
security	3,500,000	9,500,000
Environment	2,747,354	
Ng-cdf office	800,000	
Land registry	8,869,747	
<b>TOTAL</b>	<b>72,295,229</b>	<b>69,348,457</b>





**NATIONAL GOVERNMENT ENTITY – JUJA CONSTITUENCY**

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

**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 ENTITY - JUJA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

**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
		a	b	c	d=a-c	
<b>Senior Management</b>						
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. Mercy Kamau			May 2018-june 2019		130,200	
11. Margaret Mbote			January 2018-June 2019		223,200	



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
12.Esther Wanjiru			May 2018- June 2019		65,100	
13.Moses Gatoho			May 2018- June 2019		108,500	
14.Michael wangombe			January 2018- June 2019		139,500	
10.Mercy Kamau			June 2019- June 2020		132,060	
11.Margaret Mbote			June 2019- June 2020		182,900	
12.Esther Wanjiru			June 2019- June 2020		76,260	



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

**Reports and Financial Statements**

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

Name of Staff	Job Group	Original Amount	Date Payable Contract ended	Amount Paid To-Date	Outstanding Balance 2020	Comments
13.Moses Gatoho			June 2019- June 2020		107,880	
14.Michael Wang'ombe			June 2019- June 2020		113,460	
<b>TOTAL</b>					<b>1,279,060</b>	







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NATIONAL GOVERNMENT ENTITY - JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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	15,500,000	-	-	15,500,000
Transport equipment	7,800,000	-	-	7,800,000
Office equipment, furniture and fittings	1,795,978	-	-	1,795,978
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>25,095,978</b>			<b>25,095,978</b>

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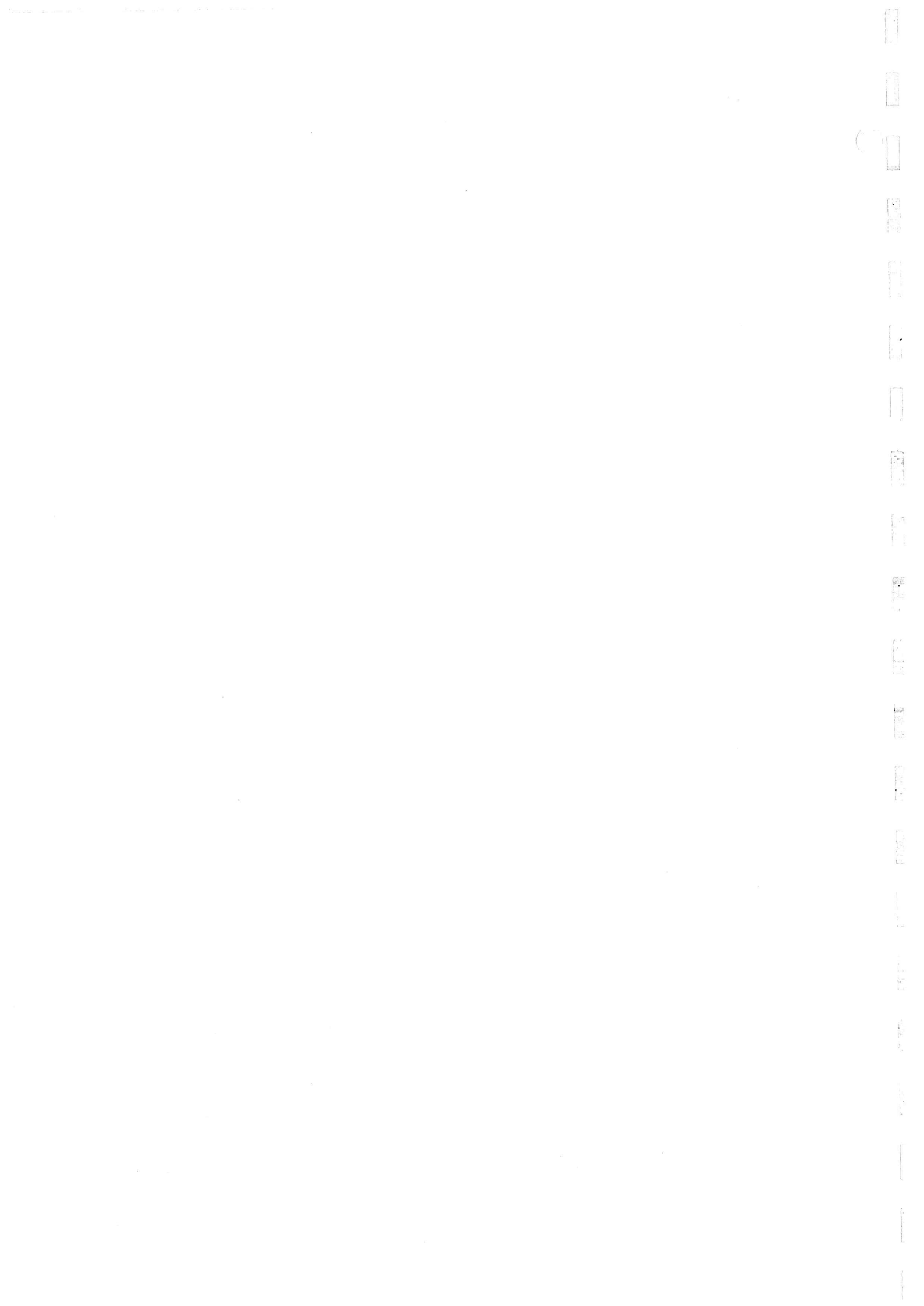
**NATIONAL GOVERNMENT ENTITY - JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Jomo Kenyatta Primary School	Equity	1520277335298	-	2,600,000
Thiririka Primary School	Equity	1520277335209	-	2,600,000
Thome Primary School	Equity	1520277335223	-	2,600,000
Kalimoni Primary School	Equity	1520277335267	-	1,500,000
St Paul Primary School	Equity	1520277335254	-	2,885,776.25
Nyacaba Primary School	Equity	1520277335285	-	2,600,000
Karamaini Primary School	Equity	1520278988618	-	3,900,000
Kuraiha Primary School	Equity	1520278988643	-	2,600,000
Muthara Primary School	Equity	1520277657279	-	3,500,000
Nyacaba Primary School	Equity	1520277335285	-	4,762,681
Kumura Primary School	Equity	1520278988578	-	5,000,000
Munyaka Primary School	Equity	1520278988592	-	2,600,000
Muigai Primary School	Equity	1520277461856	-	1,700,000
Mwireri Primary School	Equity	1520278992561	-	1,400,000
Gachororo Primary School	Equity	1520277461913	-	4,500,000
Kibii Primary School	Equity	1520277657212	-	1,500,000
Mutundu Primary School	Equity	1520278992546	-	2,600,000
Mugutha Primary School	Equity	1520277335298	-	4,500,000
Toll Primary School	Equity	1520277657266	-	3,500,000
Murera Primary School	Equity	1520277462135	-	2,600,000
Ndururumo Secondary School	Equity	1520277657311	-	1,500,000



NATIONAL GOVERNMENT ENTITY - JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Athi Secondary School	Equity	1520277335261	-	1,500,000
Toll Administration Police Post	Equity	1520276573927	-	2,500,000
Athi Administration Police Post	Equity	1520276577441	-	1,000,000
Security High Masts	Equity	1520276573527	-	6,000,000
<b>TOTAL</b>			=	69,348,457
ENVIRONMENT	Equity	1520268579842	2,747,354.00	-
MUIGAI INN PRIMARY SCHOOL	Equity	1520277461856	3,000,000.00	-
LAND REGISTRY OFFICE	Equity	1520279889723	8,869,747.00	-
ABBA SALAMA PRIMARY SCHOOL	Equity	1520279889760	8,900,000.00	-
KIAHURIA SECONDARY SCHOOL	Equity	1520279870818	8,900,000.00	-
JUJA SECONDARY SCHOOL	Equity	1520279870215	1,500,000.00	-
MAGOMANO PRIMARY SCHOOL	Equity	1520279870394	4,800,000.00	-
NDURURUMO SECONDARY SCHOOL	Equity	1520277461856	4,939,134.00	-
KIGWE PRIMARY SCHOOL	Equity	1520279871061	3,500,000.00	-
TOLL PRIMARY SCHOOL	Equity	1520277335298	4,500,000.00	-
KITAMAIYU PRIMARY SCHOOL	Equity	1520279870694	1,500,000.00	-
ST PAUL SECONDARY SCHOOL	Equity	1520279870921	8,900,000.00	-
MUGUTHA PRIMARY SCHOOL	Equity		4,500,000.00	-
JUJA CDFOFFICE NG-CDF PROJECT	Equity	087026472919	800,000.00	-
JUJA POLICE STATION NG-CDF PROJECT	Equity	520271952386	1,000,000.00	-
TOLL AP POST	Equity	1520277462628	2,500,000.00	-
ATHI SECONDARY SCHOOL	Equity	1520277657311	1,438,993.45	-
				-
<b>TOTALS</b>			72,295,228.45	69,348,457





**NATIONAL GOVERNMENT ENTITY - JUJA CONSTITUENCY**

**Reports and Financial Statements**

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

**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)

By the time of preparation of financial statement, the report from auditor general for financial year 2018/19 had not been received.

