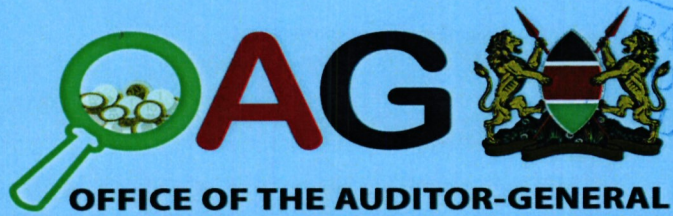
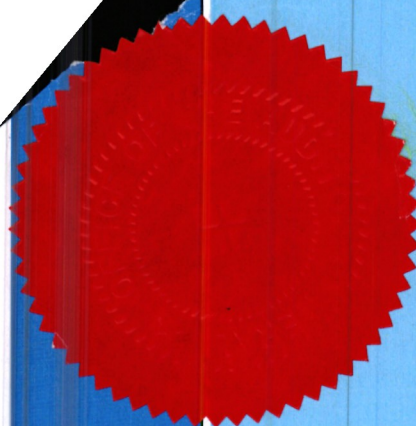


REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY



REPORT

OF

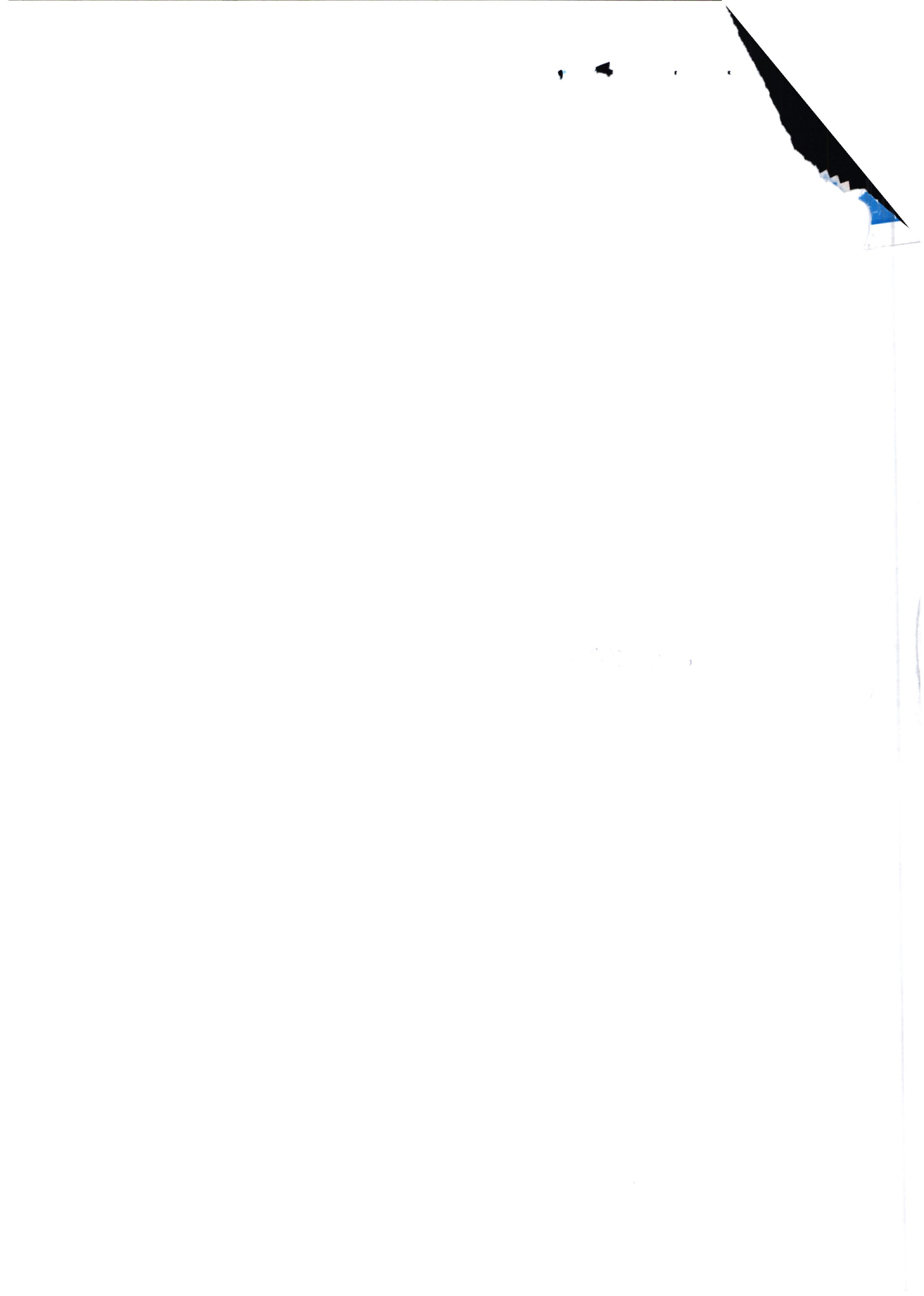
THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY
PAPER NO. 10
DATE: 15 FEB 2023
Day: Wed
TABLED BY: Deputy Majority Leader
CLERK-AT-THE-TABLE: F. Mburu





KIGUMO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

	Page
Table of Content	
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. NG-CDFC CHAIRMAN'S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	8
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	10
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	13
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- KIGUMO CONSTITUENCY.....	14
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	15
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	16
IX. STATEMENT OF CASH FLOW.....	17
X. SUMMARY STATEMENT OF APPROPRIATION.....	18
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS.....	20
XII. SIGNIFICANT ACCOUNTING POLICIES.....	27
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	30

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Kennedy Kamau
2.	Sub-County Accountant	Jacob Muthami
3.	Chairman NGCDFC	Festus Nyanjui
4.	Member NGCDFC	Jamleck Njoroge

(d) Fiduciary Oversight Arrangements

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

(e) Kigumo Constituency NGCDF Headquarters

P.O Box 10 – 10203
Kigumo NG-CDF Building
Kigumo, Kenya

(f) Kigumo Constituency NGCDF Contacts

Telephone: (254) 0720 207810
E-mail: cdfkigumo@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Kigumo Constituency NGCDF Bankers

Equity Bank
Kangari Branch
Account No. 0070296246702

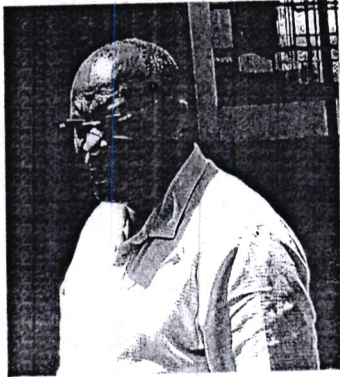
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT

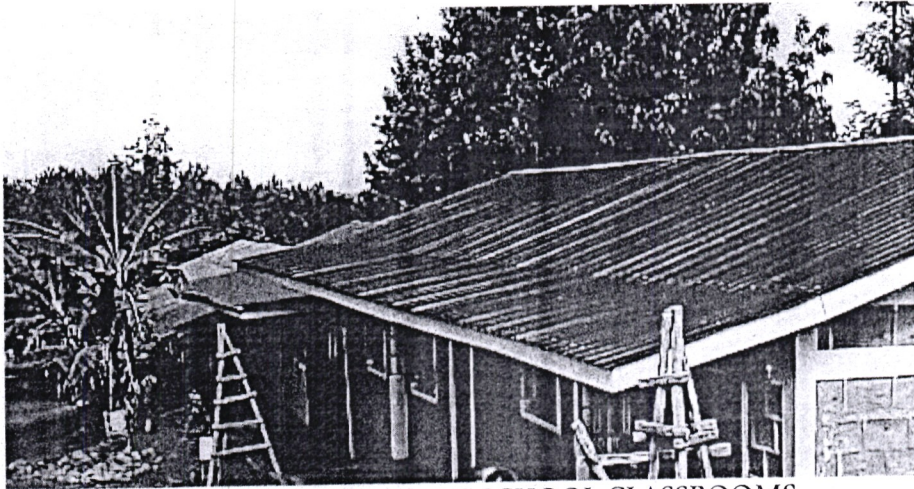


I am pleased to present the unaudited financial statements of NG-CDF Kigumo Constituency for the financial year ended 30 June 2021. The allocation to the constituency for the said year was a total of Kshs. 137,088,879 out of which Kshs. 90,000,000.00 was disbursed to the constituency by the NG-CDF Board in ten tranches of Kshs. 3,000,000.00 disbursed on 13/01/2021, Kshs.5,000,000.00 disbursed on 10/03/2021, Kshs.12,000,000.00 disbursed on 22/03/2021, Kshs.6,900,000.00 disbursed on 24/03/2021, Kshs.10,000,000.00 disbursed on 26/03/2021, Kshs.6,000,000.00 disbursed on 06/04/2021, Kshs.12,000,000.00 disbursed on 24/04/2021, Kshs.9,000,000.00 disbursed on 17/05/2021, Kshs.12,100,000.00 disbursed on 21/05/2021 and Kshs.14,000,000.00 disbursed on 21/06/2021. The balance of Kshs. 47,088,879 for 2020/2021 financial year as well as Kshs. 20,000,000 for 2019/2020 financial year all totalling to Kshs. 67,088,879 had not been disbursed to the constituency by the NG-CDF Board as at closure of the financial year on 30 June 2021.

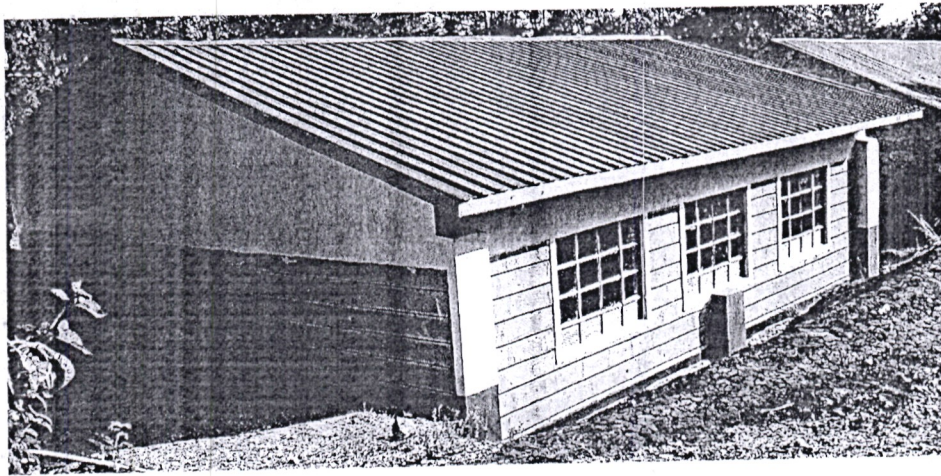
On receipt of the funds referred here in above, Kigumo National Government Constituency Development Fund Committee (NG-CDFC) prioritized funding of infrastructure for education projects with major construction and renovation works being implemented in primary and secondary schools completely changing the face of the respective institutions.

During the year, Kshs. 49,367,724 was also disbursed to the constituency by the NG-CDF Board being the balance which rolled over from the previous financial year and with these funds added up to the balance brought forward from 2019/2020 financial year of Kshs. 26,461,490, Kigumo NG-CDFC was able to fund additional infrastructure projects in security sector especially new Chiefs offices, new dining halls, dormitories and science laboratories in primary and secondary schools as well as award of bursary to bright students from humble backgrounds and students living with disabilities.

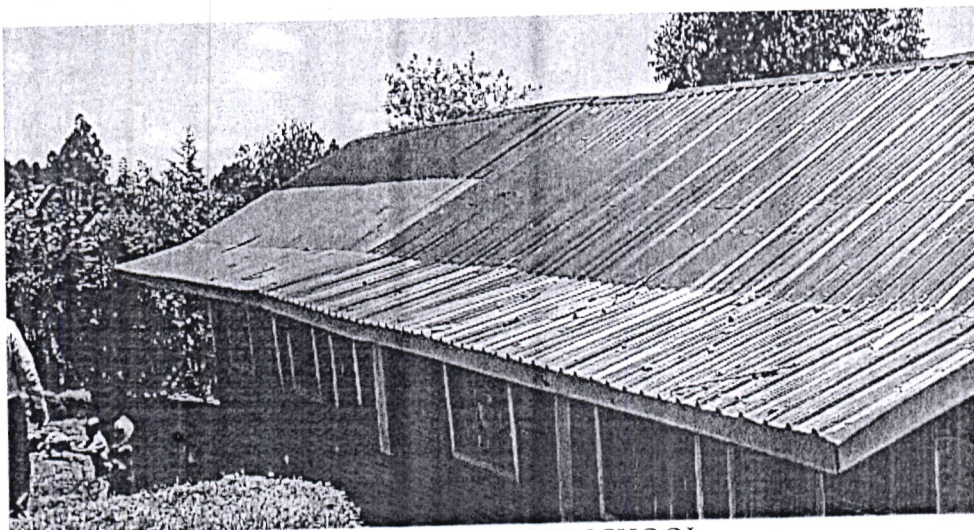
Below are some of the projects implemented during the financial year:-



RENOVATED KAHUMBU PRIMARY SCHOOL CLASSROOMS



NEW CLASSROOM FOR GAKUYU PRIMARY SCHOOL



NEW CLASSROOM FOR GATTITU PRIMARY SCHOOL

Kigumo Constituency

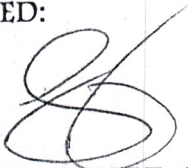
National Government Constituencies Development Fund (NGCDF)

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

Kigumo National Government Constituency Development Fund Committee however noted various challenges in projects implementation and management during the 2020/2021 financial year. The challenges were: - disruptions of programs by the global COVID-19 pandemic, inadequate record keeping by project management committees, lack of knowledge especially by new project management committees on provisions of Public Procurement and Assets Disposal Act 2015 as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges hence improving overall performance by Project Management Committees. The NG-CDFC plans to intensify capacity building as well as monitoring and evaluation programmes during the 2021/2022 financial year.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the co-operation and support that resulted in achievement of the said milestones. Going forward, the Committee envisions performing even better and attaining better assessments in its performance targets for 2021/2022 financial year.

SIGNED:



**FESTUS NYANJUI, CHAIRMAN
KIGUMO NG-CDF COMMITTEE**

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of Kigumo Constituency 2018-2023 plan are to:

Strategic Area One: Education

Objective: Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.

Initiative: Enhance and develop social programmes that support education within the constituency.

Strategic Area Two: Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Kigumo through natural resources conservation initiatives

Initiative: Initiate and enhance conservation programs within the constituency

Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Kigumo residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	114 classrooms, 1 Administration block, 2 Multi-Purpose Halls, 1 dormitory built/ rehabilitated in 39 primary schools and 5 secondary schools	Number of new/ rehabilitated classrooms increased from 381 to 495
				Number of dormitories increased from 8 to 9
				Number of multipurpose halls increased from 13 to 14
				Number of administration blocks increased from 15 to 16
			1,629 bursary beneficiaries in Tertiary institutions and 4,299 bursary beneficiaries in Secondary Schools	5,928 bursary beneficiaries in all levels
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation facilities	4 sanitation facilities built in security establishments, primary and secondary schools	Number of sanitation facilities increased from 38 to 42
		Provide tree seedlings to public institutions to improve the forest cover	10,000 trees seedlings planted	Number of trees planted increased from 48,000 to 58,000

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- Kigumo NG-CDF organizes annual environmental conservation day to support students carry out environmental conservation activities by planting trees and clean up exercise once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

- NG-CDF staff have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kigumo constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Kigumo NGCDF is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

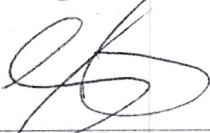
The Accounting Officer in charge of the NGCDF Kigumo Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

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

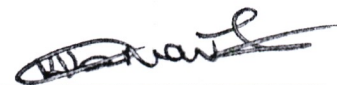
The Accounting Officer in charge of the NGCDF Kigumo Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the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

Approval of the financial statements

The NGCDF - Kigumo Constituency financial statements were approved and signed by the Accounting Officer on 10/5/ 2022.

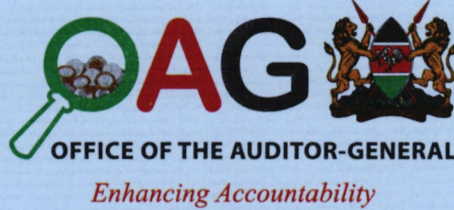


Chairman NGCDF Committee
Name: Festus Nyanjui



Fund Account Manager
Name: Kennedy Kamau

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIGUMO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kigumo Constituency set out on pages 15 to 55,

which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kigumo Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management, Act 2012.

Basis for Qualified Opinion

1. Unsupported Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amount of Kshs.46,988,716 which includes Kshs.9,169,895 in respect of bursaries issued to students in tertiary institutions. However, the amount was not acknowledged by the beneficiary institutions.

In the circumstances, the validity, accuracy and completeness of the other grants and transfers amount of Kshs.9,169,895 could not be confirmed.

2. Unauthorised Over-Expenditure

The statement of receipts and payments reflects an expenditure of Kshs.8,462,366 on use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount amount is Kshs.2,078,200 in respect of training expenses. However, review of the approved budget revealed that the approved budget for training expenses was Kshs.1,500,000 resulting to an over-expenditure of Kshs.578,200.

In the circumstances, the approval of over expenditure amounting to Kshs.1,500,000 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 - Kigumo Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.232,918,093 and Kshs.165,829,214, respectively resulting into an under-funding of Kshs.67,088,879 or 29% of the budget. Similarly, the Fund spent Kshs.120,892,956 against an approved budget of Kshs.232,918,093 resulting into an under-expenditure of Kshs.112,025,137 or 48% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Non-Labeling of Projects

During the project verification exercise carried out in the month of April, 2022 revealed that projects completed as at 30 June, 2021 and prior years were not labelled or tagged as required by the National Government Constituencies Development Fund Regulations, 2016 Section 15(1)(f) which states that there shall be appointed a project management committee for each project in a Constituency in accordance with Section 36 of the Act which shall undertake project closure, labelling and handover upon completion. Further, Section 11(1)(cc) of the Regulations provides that the functions of a Constituency Committee shall be to ensure projects are labelled in accordance with the guidelines issued by the Board.

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

2. Delay in Projects Implementation

During the year under review, thirty-nine (39) projects were earmarked for implementation with a total budgeted expenditure of Kshs.116,199,182. However as at 30 June, 2021, three (3) projects with a budget of Kshs.10,550,000 had not started while thirty-six (36) with a budget of Kshs.105,649,182 were ongoing.

Delay in implementation of projects may have negatively impacted on service delivery to the citizens of Kigumo constituency.

3. Inaccurate Projects Inspection Report

Audit inspection carried out in the month of April, 2022 on twenty (20) sampled projects with a total value of Kshs.45,118,241 revealed that five (5) projects with a total cost of Kshs.6,620,000 which were indicated as complete and in use had defects. Thirteen (13) projects costing Kshs.34,400,000 were ongoing while one (1) project costing Kshs.3,598,241 had not started. In addition, one (1) project costing Kshs.500,000 had stalled.

In view of the above observation, the project implementation report did provide the true status of the projects implemented by the Fund.

4. Delay in Completion of Mununga Secondary School

The project implementation status report as at 28 February, 2022 indicated that, in the financial year 2014/2015, Mununga Secondary School was allocated Kshs.1,000,000 for construction of boy's dormitory, with additional funding of Kshs.2,000,000 allocated in the financial year 2018/2019 for the dormitory to cater for completion of walling, roofing and finishing. However, during the project inspection carried out in the month of April, 2022, it was established that the project was incomplete and was only partly done as per the first allocation in 2014/2015 in spite of the additional funding of Kshs.2,000,000.

The citizens of Kigumo constituency may not have obtained value for money due delayed completion of the project.

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.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue 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.

The Constituency Development Fund Committee is 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 about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 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

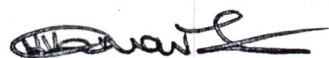
29 July, 2022

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

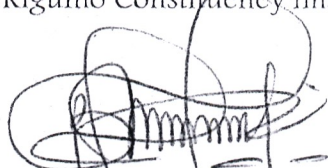
	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	139,367,724	79,080,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	117,000
TOTAL RECEIPTS		139,367,724	79,197,000
PAYMENTS			
Compensation of employees	4	2,741,874	1,768,617
Use of goods and services	5	8,462,366	7,506,515
Transfers to Other Government Units	6	62,700,000	65,806,516
Other grants and transfers	7	46,988,716	38,030,211
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		120,892,956	113,112,009
SURPLUS/(DEFICIT)		18,474,768	(33,915,009)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kigumo Constituency financial statements were approved on 10/5/ 2022 and signed by:



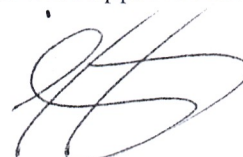
Fund Account Manager

Name: Kennedy Kamau



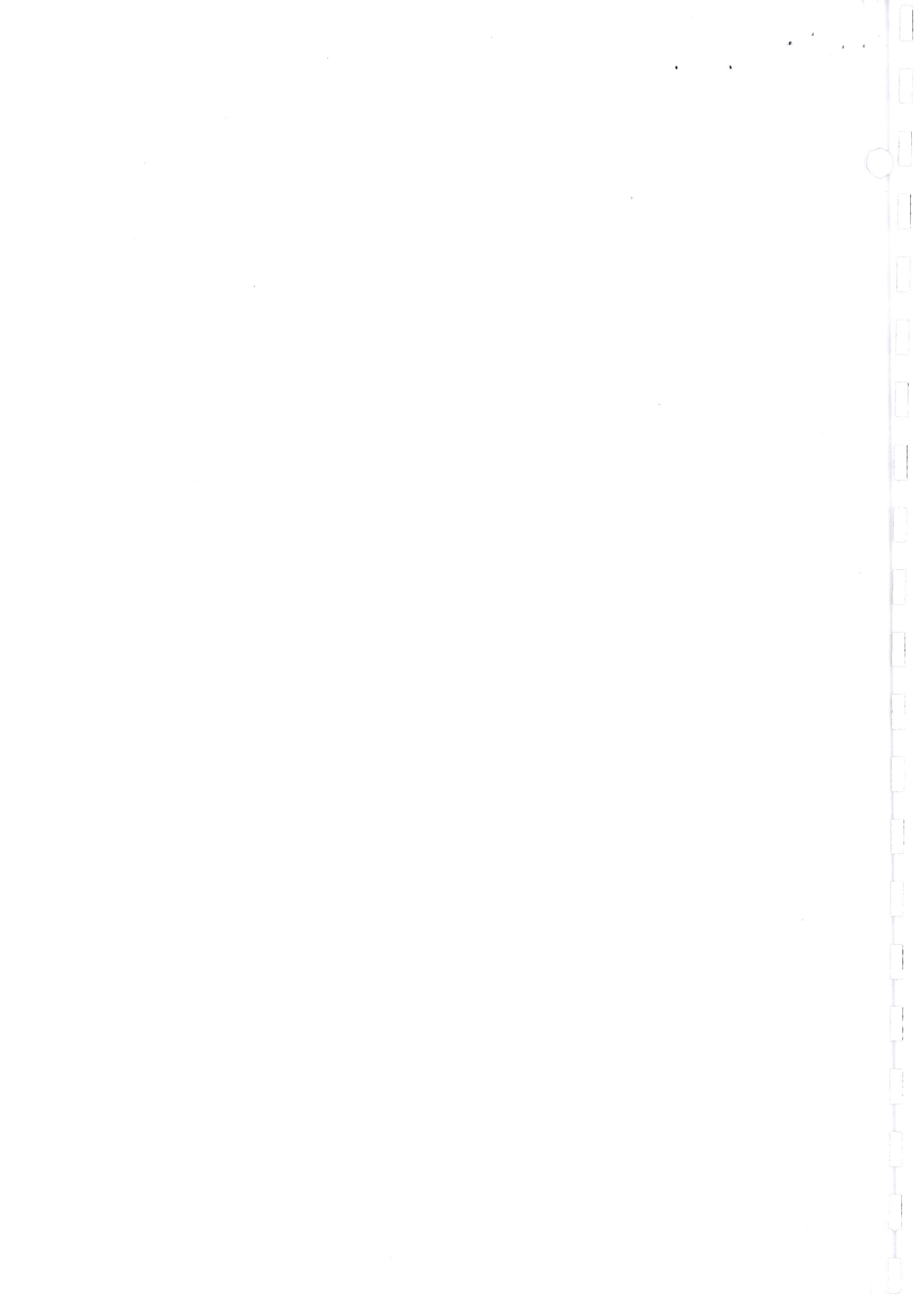
National Sub-County
Accountant

Name: Jacob Muthami
ICPAK M/No: 15333



Chairman NG-CDF Committee

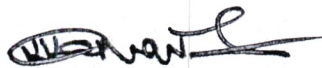
Name: Festus Nyanjui



VIII. STATEMENT OF ASSETS AND LIABILITIES

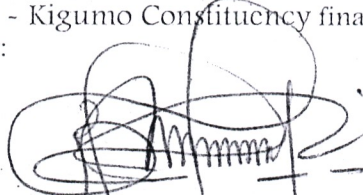
	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	45,336,258	26,461,490
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		45,336,258	26,461,490
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		45,336,258	26,461,490
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		45,336,258	26,461,490
REPRESENTED BY			
Fund balance b/fwd		26,461,490	60,376,499
Prior year adjustments	14	400,000	-
Surplus/Deficit for the year		18,474,768	(33,915,009)
NET FINANCIAL POSITION		45,336,258	26,461,490

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF - Kigumo Constituency financial statements were approved on 10/5/ 2022 and signed by:



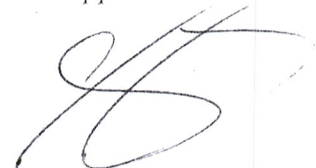
Fund Account Manager

Name: Kennedy Kamau



National Sub-County
Accountant

Name: Jacob Muthami
ICPAK M/No: 15333



Chairman NG-CDF Committee

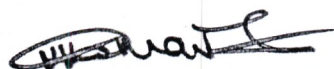
Name: Festus Nyanjui

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

IX. STATEMENT OF CASHFLOW

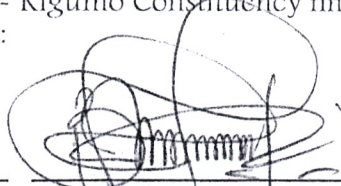
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	139,367,724	79,080,000
Other Receipts	3	-	117,000
Total receipts		139,367,724	79,197,000
Payments for operating activities			
Compensation of Employees	4	2,741,874	1,768,817
Use of goods and services	5	8,462,366	7,506,575
Transfers to Other Government Units	6	62,700,000	65,806,576
Other grants and transfers	7	46,988,716	38,030,241
Other Payments	9	-	-
Total payments		120,892,956	113,112,009
Total Receipts Less Total Payments		18,474,768	(33,915,009)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	400,000	-
Net cash flow from operating activities		18,874,768	(33,915,009)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		18,874,768	(33,915,009)
Cash and cash equivalent at BEGINNING of the year	10	26,461,490	60,376,499
Cash and cash equivalent at END of the year		<u>45,336,258</u>	<u>26,461,490</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kigumo Constituency financial statements were approved on 10/9/ 2022 and signed by:



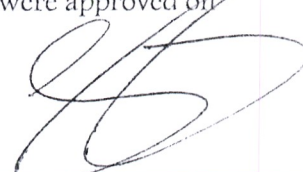
Fund Account Manager

Name: Kennedy Kamau



National Sub-County
Accountant

Name: Jacob Muthami
ICPAK M/No: 15333



Chairman NG-CDF Committee

Name: Festus Nyanjui



X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	Previous Years' Outstanding Disbursements	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	26,461,490	69,367,724	232,918,093	165,829,214	67,088,879	71%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
TOTALS	137,088,879	26,461,490	69,367,724	232,918,093	165,829,214	67,088,879	71%
PAYMENTS							
Compensation of Employees	3,088,480	1,781,131		4,869,611	2,741,874	2,127,737	56%
Use of goods and services	9,244,672	2,875,359	1,075,343	13,195,374	8,462,366	4,733,008	64%
Transfers to Other Government Units	61,100,000	14,500,000	39,300,000	114,900,000	62,700,000	52,200,000	55%
Other grants and transfers	63,655,727	7,188,000	28,992,381	99,836,108	46,988,716	52,847,392	47%
Acquisition of Assets	-	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-	-
Funds pending approval	-	117,000	-	117,000	-	117,000	-
TOTALS	137,088,879	26,461,490	69,367,724	232,918,093	120,892,956	112,025,137	52%

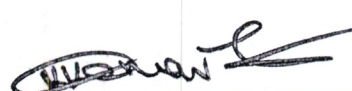


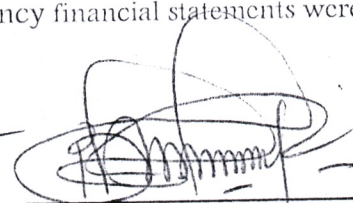
Kigumo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

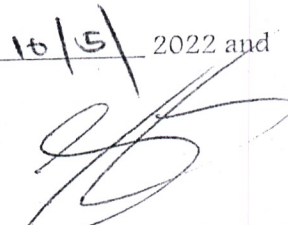
- i) The adjustments receipts are represented by the opening cash book balance as at 1 July 2020 of Kshs. 26,461,490 (Note 13) and previous years' outstanding disbursements totalling to Kshs. 69,367,724 against which the NG-CDF Board disbursed to the constituency Kshs. 49,367,724 during 2020/2021 financial year leaving a balance of Kshs. 20,000,000 for 2019/2020 financial year.
- ii) The actual on comparable basis receipts are funds available for use during the financial year represented by funds received from the Board totalling to Kshs. 139,367,724 (Note 1) plus the balance b/f in the beginning of the financial year of Kshs. 26,461,490 (Note 13) all totalling to Kshs. 165,829,214.
- iii) The constituency received 71% of the budget from NG-CDF Board leaving a total balance of Kshs. 67,088,879 which largely contributed to the overall budget utilization of 52%.
- iv) Compensation of employees and Use of goods and services were at 56% and 67% respectively since NG-CDFC resolved to balance between security and education projects under transfer to other government units and other grants and transfers categories whose utilization was at 55% and 47% respectively.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	112,025,137
Less undisbursed funds receivable from the Board as at 30 June 2021	67,088,879
Sub Total	44,936,258
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	400,000
Cash and Cash Equivalents at the end of 2020/2021 financial year	45,336,258

The NGCDF - Kigumo Constituency financial statements were approved on 16/5/2022 and signed by:


 Fund Account Manager
 Name: Kennedy Kamau


 National Sub-County
 Accountant
 Name: Jacob Muthami
 ICPAK M/No: 15333


 Chairman NG-CDF Committee
 Name: Festus Nyanjui

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,088,480	1,781,131		4,869,611	2,741,874	2,127,737	56%
1.2 Committee allowances	2,748,440	430,000		3,178,440	3,086,000	92,440	97%
1.3 Use of goods and services	2,383,592	167,652	1,075,343	3,626,587	367,766	3,258,821	10%
Total	8,220,512	2,378,783	1,075,343	11,674,638	6,195,640	5,478,998	53%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,500,000	1,350,000		2,850,000	2,078,200	771,800	73%
2.2 Committee allowances	1,600,000	719,032		2,319,032	1,742,500	576,532	75%
2.3 Use of goods and services	1,012,640	208,675		1,221,315	1,187,900	33,415	97%
Total	4,112,640	2,277,707	-	6,390,347	5,008,600	1,381,747	78%
3.0 Emergency							
3.1 Primary Schools							0%
3.2 Secondary schools							0%
3.3 Tertiary institutions							0%
3.4 Security projects							0%
Other projects - Kigumo social hall							0%
3.5 Unutilised	6,458,657			6,458,657	-	6,458,657	0%
Total	6,458,657	-	-	6,458,657	-	6,458,657	0%



National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
4.0 Bursary and Social Security							
4.1 Secondary Schools	20,000,000		399,431	20,399,431	16,397,530	4,001,901	80%
4.2 Tertiary Institutions	27,980,000	513,000	8,000,000	36,493,000	14,659,395	21,833,605	40%
4.3 Social Security		500,000		1,000,000		1,000,000	0%
4.4 Special Needs							
Total	47,980,000	1,013,000	8,899,431	57,892,431	31,056,925	26,835,506	54%
5.0 Sports							
5.1	2,741,760		2,747,355	5,489,115		5,489,115	0%
Total	2,741,760	-	2,747,355	5,489,115	-	5,489,115	0%
6.0 Environment							
6.1	2,741,760	2,175,000	2,747,355	7,664,115		7,664,115	0%
Total	2,741,760	2,175,000	2,747,355	7,664,115	-	7,664,115	0%
7.0 Primary Schools Projects							
KARIA-INI PRIMARY SCHOOL	2,500,000			2,500,000		2,500,000	0%
KAREGA PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GAKOE-INI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
MARUMI PRIMARY SCHOOL	1,500,000			1,500,000		1,500,000	0%
IRIGU-INI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
KIGUMO PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
MATHARE-INI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
MUTHITHI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
1,000,000	1,000,000			1,000,000	1,000,000	-	
KIUGU PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GAKEU PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GIKONDI PRIMARY SCHOOL	2,000,000			2,000,000		2,000,000	0%
IRIGIRO PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
KAIRITU PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
MWARANO PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
KAHUTI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GATITU DEB PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GATIMU PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GATIA-INI PRIMARY SCHOOL	1,500,000			1,500,000	1,500,000	-	100%
KAMUNG'ANG'A PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GATUMBI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
KIANGAI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
GAKARATI PRIMARY SCHOOL	2,000,000			2,000,000	2,000,000	-	100%
GAKUYU PRIMARY SCHOOL	2,500,000			2,500,000	2,500,000	-	100%
MUMBU PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
NDONGA PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-	100%
Kirere Primary School		3,500,000		3,500,000	3,500,000	-	100%



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Gachathiini Pri School		1,000,000		1,000,000	1,000,000	-	100%
Gakeu Pri School		1,000,000		1,000,000	1,000,000	-	100%
Kamung'anga Primary School			600,000.00	600,000	600,000	-	100%
Kiahiti Primary School			1,500,000.00	1,500,000	1,500,000	-	100%
Gatimu Primary School			600,000.00	600,000	600,000	-	100%
Kirere Primary School			600,000.00	600,000	600,000	-	100%
ACK Kahumbu Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Gathimaini Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Gatitu DEB Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Gikigie Primary School			600,000.00	600,000	600,000	-	100%
Kahariro Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Kamukabi Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Kanderedu Primary School			1,200,000.00	1,200,000	1,200,000	-	100%
Kiamaingi Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Marumi Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Total	31,000,000	7,500,000	12,100,000	50,600,000	44,600,000	6,000,000	88%
8.O Secondary Schools Projects							
Thamara Secondary School	1,000,000			1,000,000	-	1,000,000	0%
Kiugu Secondary School	3,000,000			3,000,000	-	3,000,000	0%

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Ikumbi Secondary School	3,000,000			3,000,000		3,000,000	0%
Ndugamano Secondary School	7,700,000			7,700,000		7,700,000	0%
Gatumbi Secondary School	3,000,000			3,000,000		3,000,000	0%
Karinga Secondary School	3,000,000			3,000,000		3,000,000	0%
Githembe Secondary School	1,200,000			1,200,000		1,200,000	0%
Makomboki Secondary School	700,000			700,000		700,000	0%
Mumbu Secondary School		7,000,000		7,000,000	7,000,000	-	100%
Githima Secondary School			600,000	600,000	600,000	-	100%
Makomboki secondary school			7,000,000	7,000,000	7,000,000	-	100%
Muthithi Secondary School			2,000,000	2,000,000	2,000,000	-	100%
Njora Secondary School			1,500,000	1,500,000	1,500,000	-	100%
Total	22,600,000	7,000,000	11,100,000	40,700,000	18,100,000	22,600,000	44%
9.0 Tertiary institutions Projects							
KIGUMO TVET	7,500,000			7,500,000		7,500,000	0%
Kigumo Kenya Medical Training College			20,000,000	20,000,000		20,000,000	0%
Total	7,500,000	-	20,000,000	27,500,000	-	27,500,000	0%
10.0 Security Projects							
Gachochi Police Post	1,500,000			1,500,000		1,500,000	0%
Kigumo Dec Office	1,000,000			1,000,000	1,000,000	-	100%



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Gakuyu Police Post	500,000			500,000		500,000	0%
Githima Police Post		2,000,000		2,000,000	2,000,000	-	100%
Muthithi Police Post		2,000,000		2,000,000	2,000,000	-	100%
Kigumo Police Station			3,598,241	3,598,241	3,598,241	-	100%
Gacharage Chiefs Hall			1,120,000	1,120,000	1,120,000	-	100%
Gatia-ini Chiefs Office			1,000,000	1,000,000	1,000,000	-	100%
Githima Chiefs Hall			1,120,000	1,120,000	1,120,000	-	100%
Kanderendu Chief's Office			500,000	500,000		500,000	0%
Kangari Chiefs Hall			1,120,000	1,120,000	1,120,000	-	100%
Mugumo-ini Chiefs Hall			1,120,000	1,120,000	1,120,000	-	100%
Muthithi Chiefs Hall			1,120,000	1,120,000	1,120,000	-	100%
Total	3,000,000	4,000,000	10,698,241	17,698,241	15,198,241	2,500,000	86%
11.0 Acquisition of assets							
Total							
12.0 Other payments							
Kigumo social hall	733,550			733,550	733,550	-	100%



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Total	733,550	-	-	733,550	733,550	-	100%
13.0 unallocated fund							
Unapproved projects							
AIA		117,000		117,000		117,000	0%
Total	-	117,000	-	117,000	-	117,000	0%
	137,088,879	26,461,490	69,367,724	232,918,093	120,892,956	112,025,137	52%

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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



External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition



of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 14 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

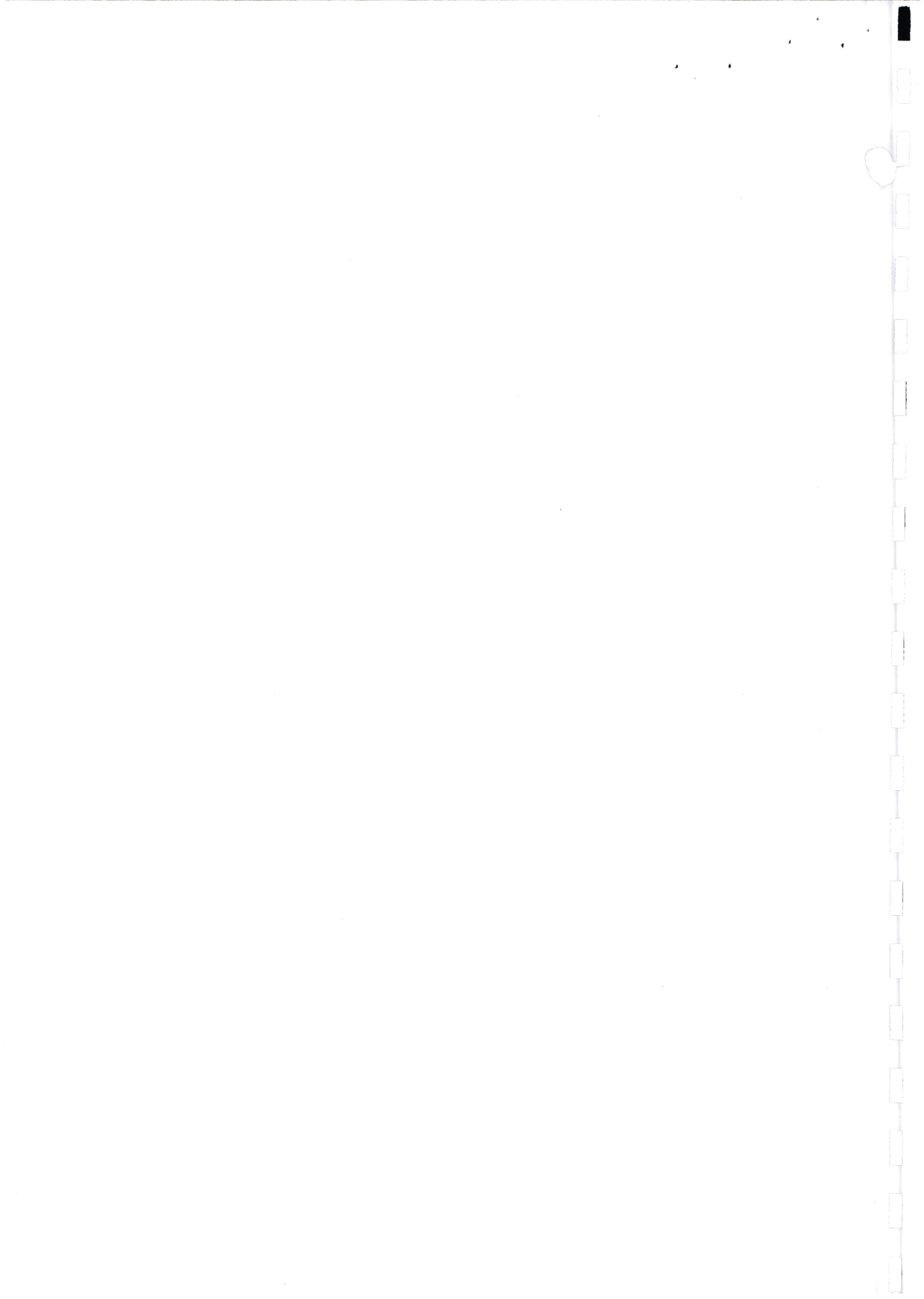
XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
B041380	1		7,080,000
B041364	2		4,000,000
B047807	3		18,000,000
B049309	4		19,000,000
B096584	5		12,000,000
B104334	6		15,000,000
B047462	7		4,000,000
B124748		3,000,000	
B124822		49,367,724	
B119841		12,000,000	
B128130		6,900,000	
B128442		10,000,000	
B124987		5,000,000	
B138854		12,000,000	
B126441		12,100,000	
B126148		9,000,000	
B132186		6,000,000	
B140586		14,000,000	
TOTAL		139,367,724	79,080,000

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-
Total	-	-



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	117,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,441,075	1,703,007
Personal allowances paid as part of salary	-	-
House Allowance	185,200	-
Transport Allowance	144,000	-
Leave allowance	-	-
Gratuity to contractual employees	897,539	-
Employer Contributions Compulsory national social security schemes	74,060	65,610
Total	2,741,874	1,768,617

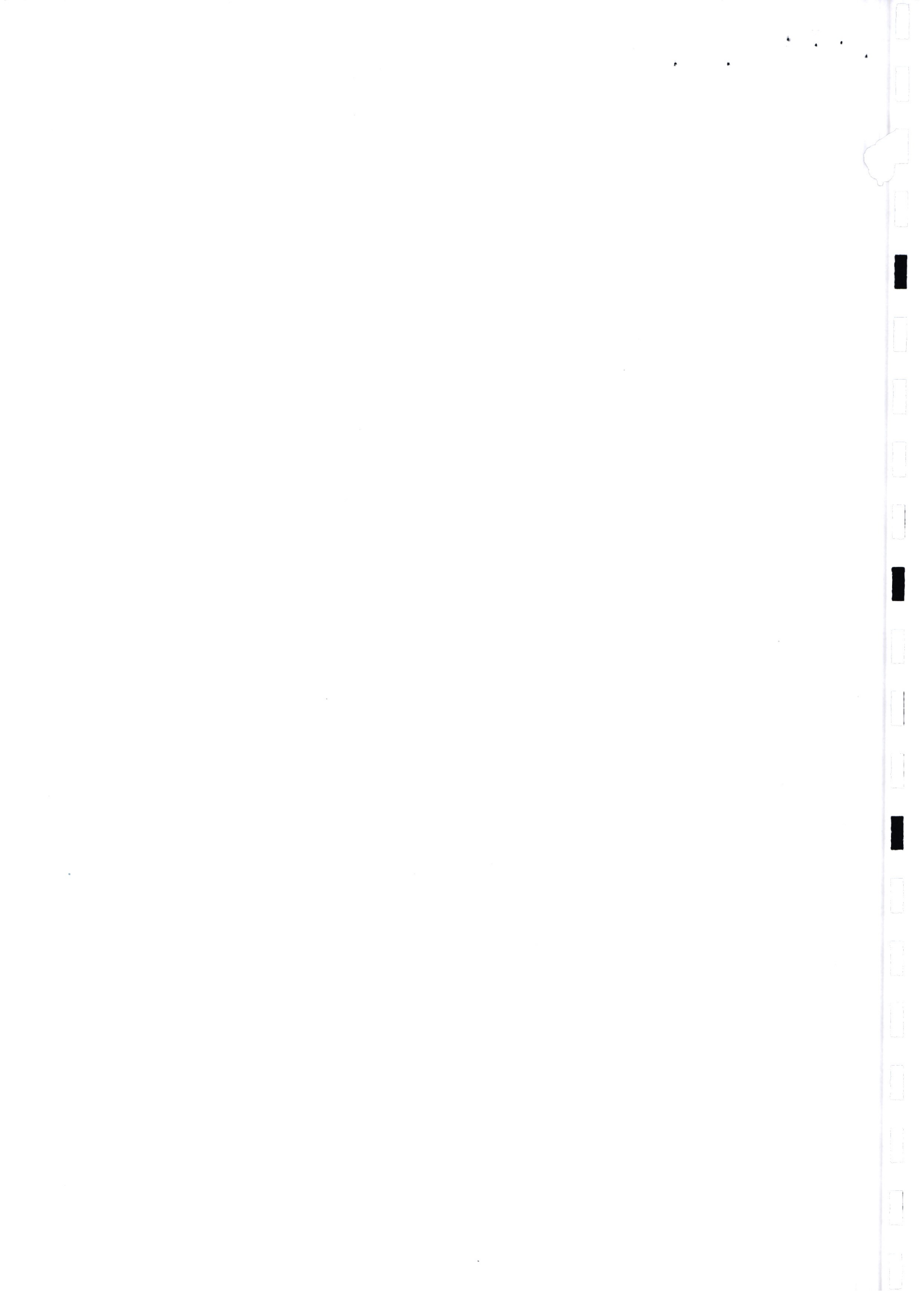


Kigumo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	310,100	3,354,575
Electricity	12,481	-
Water & sewerage charges	5,275	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,078,200	-
Hospitality supplies and services	-	-
Other committee expenses	5,770,400	4,152,000
Committee allowance	246,000	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel, oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	39,910	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
TOTAL	8,462,366	7,506,575



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	44,600,000	34,126,576
Transfers to secondary schools (see attached list)	18,100,000	21,680,000
Transfers to tertiary institutions (see attached list)	-	10,000,000
TOTAL	62,700,000	65,806,576

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,397,530	14,034,500
Bursary – tertiary institutions (see attached list)	14,659,395	16,487,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	15,198,241	3,200,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	3,338,998
Emergency projects (see attached list)	733,550	969,748
Total	46,988,716	38,030,241

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	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	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

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



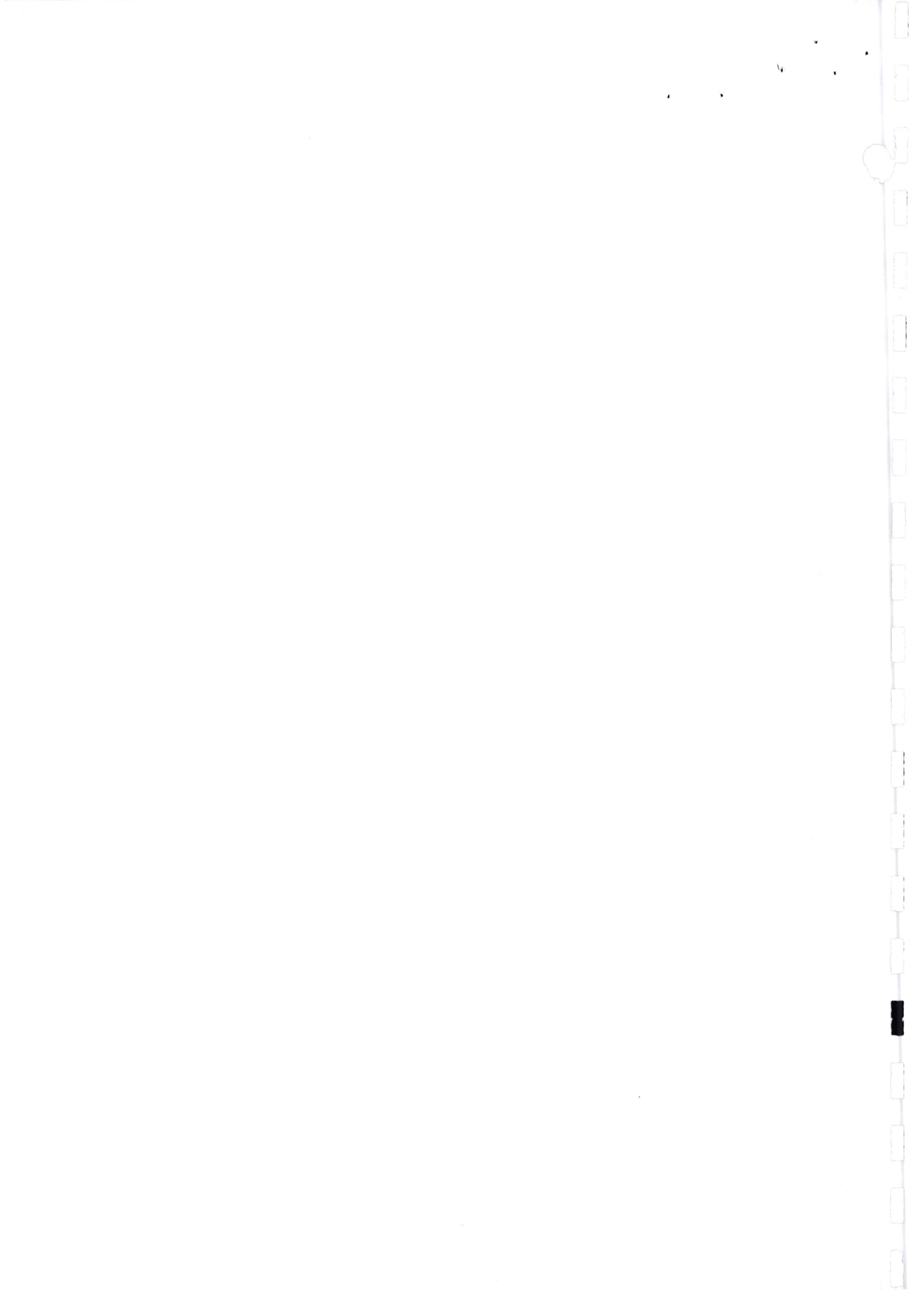
Kigumo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Equity Bank Kangari Branch, Account No. 0070296246702	45,336,258	26,461,490
Total	45,336,258	26,461,490
10B: CASH IN HAND		
	-	-
	-	-
Total	-	-



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

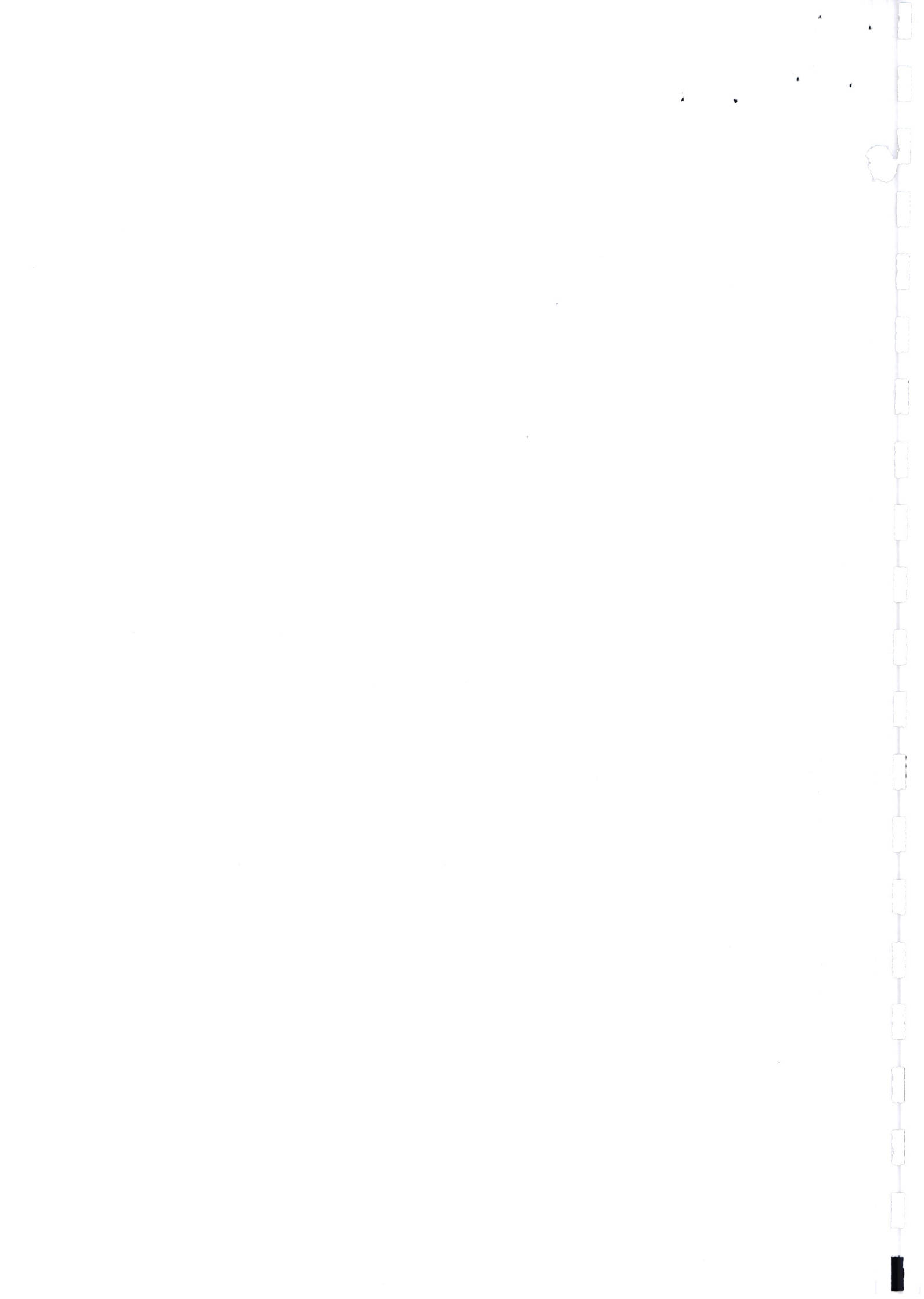
	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]



13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	26,461,490	60,376,499
Cash in hand	-	-
Imprest	-	-
Total	26,461,490	60,376,499

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

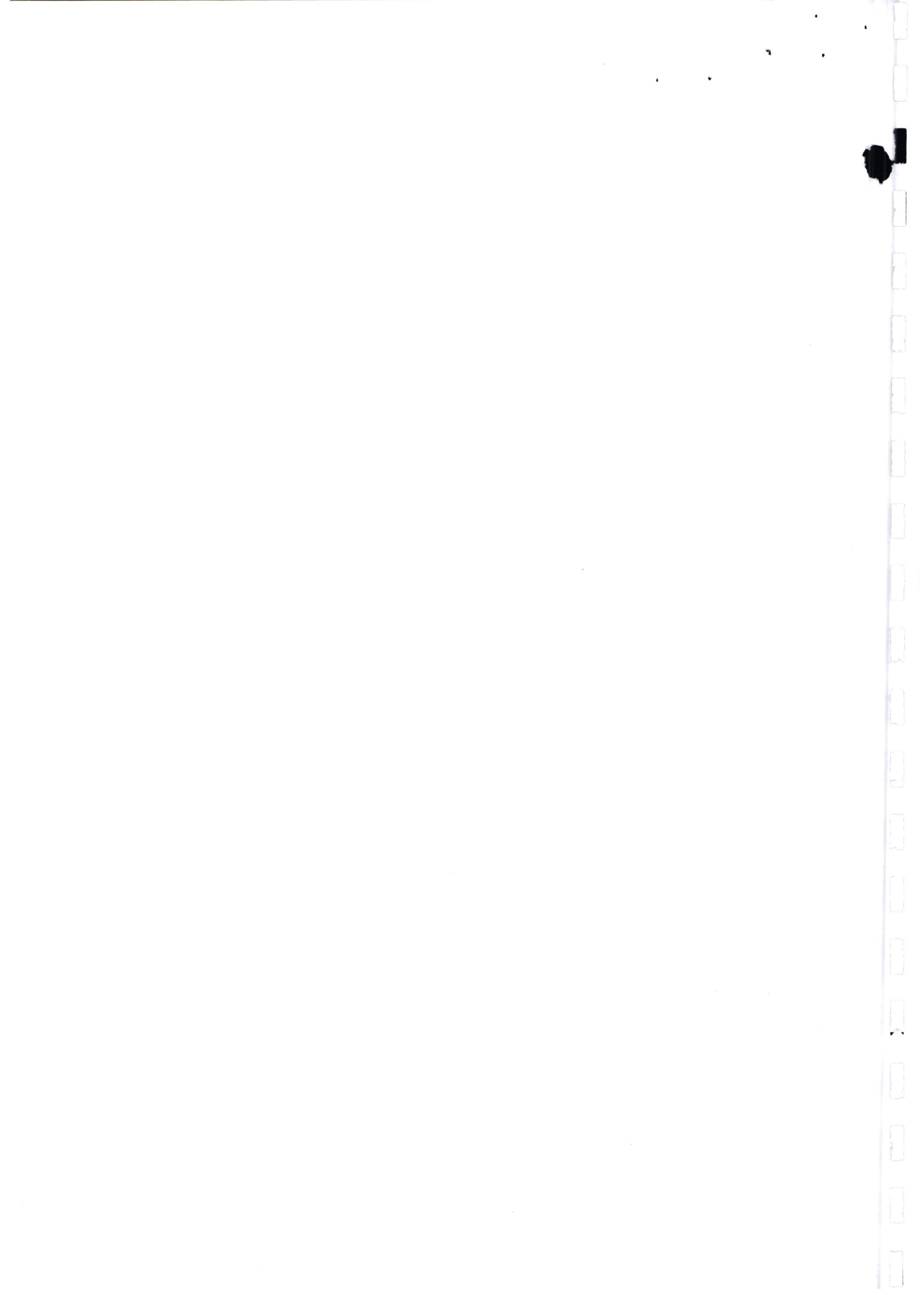
	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	26,461,490	-	26,461,490
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>reversal of Thamara Sec School cheque</i>)	-	400,000	-
TOTAL	26,461,490	400,000	26,861,490

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-



NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,127,737	1,781,131
Use of goods and services	4,733,008	3,350,702
Amounts due to other Government entities (see attached list)	56,500,000	46,400,000
Amounts due to other grants and other transfers (see attached list)	48,947,392	44,180,381
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	117,000	117,000
	112,425,137	95,829,214



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	36,956,530	10,645,134
	36,956,530	10,645,134

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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



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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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



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

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		2,127,737	1,781,131	
Use of goods & services		4,733,008	3,350,701	
Amounts due to other Government entities				
	Karia-Ini Primary School	2,500,000		
	Marumi Primary School	1,500,000		
	Gikondi Primary School	2,000,000		
	Thamara Secondary School	1,000,000		
	Kiugu Secondary School	3,000,000		
	Ikumbi Secondary School	3,000,000		
	Ndugamano Secondary School	7,700,000		
	Gatumbi Secondary School	3,000,000		
	Karinga Secondary School	3,000,000		
	Githembe Secondary School	1,200,000		
	Makomboki Secondary School	700,000		
	Thamara Secondary School (2014/15)	400,000		
	Kigumo Tvet	7,500,000		
	Kigumo Kenya Medical Training College	20,000,000		
	ACK Kahumbu Primary School		1,000,000	
	Gathimani Primary School		1,000,000	
	Gikigie Primary School		600,000	
	Kahariro Primary School		1,000,000	
	Kamukabā Primary School		1,000,000	
	Kanderedu Primary School		1,200,000	
	Kiamaingi Primary School		1,000,000	
	Kirere Primary School		5,500,000	
	Marumi Primary School		1,000,000	
	Gachathiini Pri School		1,000,000	
	Gakeu Pri School		1,000,000	
	Makomboki secondary school		600,000	
	Mambur Secondary School		7,000,000	



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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	Muthithi Secondary School		2,000,000	
	Njora Secondary School		1,500,000	
	Kigumo Kenya Medical Training College		20,000,000	
	Sub-Total			
	Amounts due to other grants and other transfers			
	Emergency	6,458,657		
	Bursary - Secondary Schools	4,001,901		
	Bursary - Tertiary Institutions	21,833,605		
	Bursary - Social Security	1,000,000		
	Sports	5,489,114.5		
	Environment	7,664,114.5		
	Gachochi Police Post	1,500,000		
	Gakuyu Police Post	500,000		
	Kanderendu Chief's Office	500,000		
	Emergency		7,198,241	
	Bursary and Social Security			
	Secondary Schools		1,399,431	
	Tertiary Institutions (Colleges & Uni)		8,513,000	
	Social Security (NHIF)		1,000,000	
	Sports			
	Sports		2,747,355	
	Environment			
	Environmental Project		4,922,355	
	Security Projects			
	Gacharage Chiefs Hall		1,120,000	
	Gatia-ini Chiefs Office		1,000,000	
	Githima Chiefs Hall		1,120,000	
	Githima Police Post		2,000,000	
	Kanderendu Chief's Office		500,000	
	Kangari Chiefs Hall		1,120,000	
	Mugumbini Chiefs Hall		1,120,000	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	10,483,710	-	-	10,483,710
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	770,850	-	-	770,850
ICT Equipment, Software and Other ICT Assets	860,848	-	-	860,848
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	12,115,408	-	-	12,115,408

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

ANNEX 5 –PMC BANK BALANCES AS AT 30 JUNE 2021

	PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
	PRIMARY SCHOOLS				
1	Ack Kahumbu Pri Sch	Equity Kenol	0890194277107	807	
2	Gachathiini primary school	Equity Murang'a	00220193291006	331	
3	Gakarati primaryschool	Equity Kenol	0890199226442	2,003,291	
4	Gakeu Pri Sch	Equity Kenol	0890294672682	1,003,032	
5	Gakoe-ini Pri Sch	Equity Kangari	0070279857284	1,268,813	
6	Gakuyu primary school	Equity Kangari	0070277912589	2,541,148	
7	Gathimaini primary school	Equity Kenol	00890199849502	2,230	
8	Gatia-ini Pri Sch	Equity Kangari	0070163883251	1,500,483	
9	Gatimu Pri Sch	Equity Kangari	0070170200123	1,000,868	
10	Gatitu DEB Pri Sch	Equity Kangari	0070170062250	2,001,650	47,665
11	Gatumbi Pri Sch	Equity Kangari	0070294087526	1,011,970	
12	Gikigie Pri sch	Equity Kangari	0070276916934	36,569	
13	Githima Pri Sch	Equity Kangari	0070197014855	47,372	3,609,767
14	Irigiro primary school	Equity Kenol	0890293397584	1,003,279	
15	Iriguini Pri Sch	Equity Kangari	0070163934581	1,000,145	
16	Kahariro Pri sch	Equity Kenol	0890276004290	1,000,340	
17	Kahuti pri Sch	Equity Kangari	0070160541318	1,012,458	
18	Kairitu primary school	Equity Kangari	0070278895129	1,001,470	
19	Kamukabi primary school	Equity Kangari	0070190980084	47,170	
20	Kamung'ang'a Pri Sch	Equity Kangari	0070197210725	1,000,065	
21	Kanderendu Pri Sch	Equity Kangari	0070162317989	2,082	
22	Karega primary school	Equity Kangari	0070190183085	1,025,102	
23	Kiahiti Pri Sch	Equity Kangari	0070294241629	3,141	1,001,804
24	Kiamaingi Pri Sch	Equity Kangari	0070190253446	1	
25	Kiangai Pri Sch	Equity Kangari	0070172476918	1,012,040	
26	Kigumo pri Sch	Equity Kangari	0070191192672	1,001,578	
27	Kimotho Pri sch	Equity Kangari	0070194205290	76,036	122,635
28	Kirere Pri sch	Equity Kenol	0890276996476	871,023	
29	Kiugu primary school	Equity Kenol	0890264198605	1,023,304	
30	Makomboki Pri Sch	Equity Kangari	0070162311379	88,841	134,892
31	Mariira Pri Sch	Equity Kangari	0070161576142	2,691	1,000,231
32	Marumi Pri sch	Equity Kangari	0070197970242	1,000,000	
33	Mathareini Pri Sch	Equity Kangari	0070196994204	1,114,495	114,495
34	Mumbu primary school	Equity Kenol	0890261639443	1,000,716	
35	Muthithi Pri Sch	Equity Kenol	0890193447542	1,043,907	
36	Mwarano Pri Sch	Equity Kangari	0070194240202	1,004,791	603,321
37	Ndonga primary school	Equity Kenol	0890298206246	1,061,078	
38	Ndugamano Pri Sch	Equity Kangari	0070190894806	28,121	422
39	Njora Pri Sch	Equity Kangari	0070163965384	44	44
40	Thamara Pri sch	Equity Kangari	0070162866637	7,484	606,774

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

	PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
	SECONDARY SCHOOLS				
1	Bishop Gatimu Kinyona Girls Sec	Equity Kangari	0070166861851	195,462	2,000,483
2	Karinga Sec Sch	Equity Kangari	0070290307488	(70)	53
3	Kigumo Mixed Sec	Equity Kangari	0070278637442	73,630	645,480
4	Makomboki Sec Sch	Equity Kangari	0070193476344	1,239	
5	Mumbu Sec Sch	Equity Kenol	0890299872166	3,191,280	
6	Mununga Sec Sch	Equity Kangari	0070167920147	98,665	98,665
7	Muthithi Sec Sch	Equity Kenol	0890193428345	2,003,075	
8	St. Francis Mukuyu-ini Sec	Equity Kangari	0070166575487	4,643	4,643
	SECURITY PROJECTS				
1	Gatia-ini Chief's Office/ AP Post	Equity Kangari	0070279081396	1,538,640	653,760
	TOTAL			36,956,530	10,645,134

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

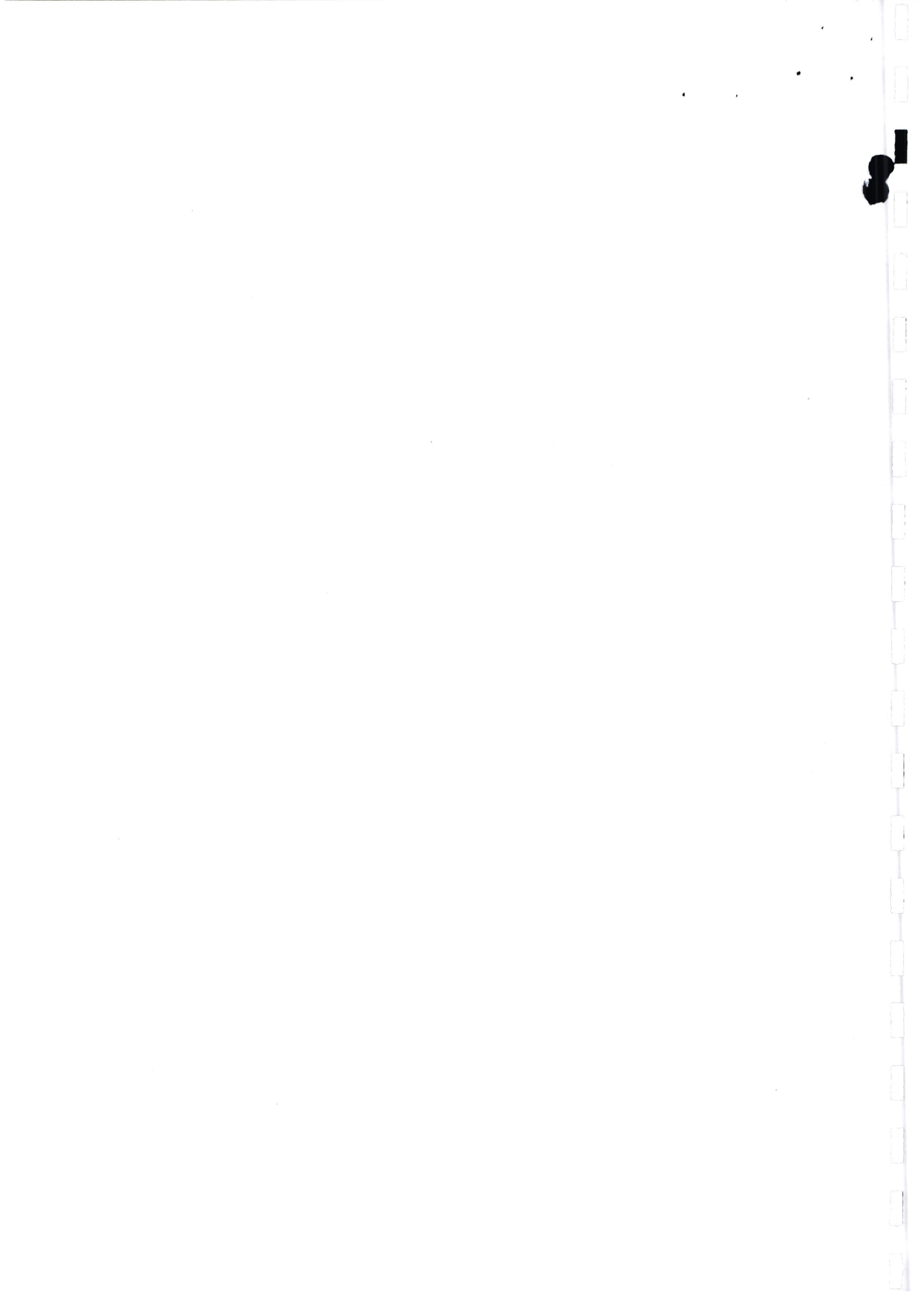
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Unsupported committee allowances The National Government Constituencies Development Fund-Kigumo Constituency incurred an expenditure of Kshs.1, 778,000 on its NGCDFC allowances which were not supported by appropriate documentation.</p>	<p>The Supporting documents have been provided for perusal by the Auditor</p>	<p>Resolved</p>	
	<p>Wrong Classification of Social Security Programmes Expenditure reported under the note 7 to the financial statements are expenses relating to CATs ad Mocks amounting to Kshs.326,500. A review of the supporting documentation indicates that the expenditure of Kshs.326, 500 was however incurred on sponsoring NHIF cards for the elderly people in the constituency and not CATs and Mocks as reported in the financial statements. The funding therefore relates to Social Security Programmes as per the provisions of section 48 of National Government Constituencies Development Fund Act 2015.</p>	<p>The expenditure has now been properly classified under Social Security Programs in the amended financial statements for the financial year 2017/2018 submitted to the Auditor</p>	<p>Resolved</p>	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Wrong Classification of Bursary Expenditure</p> <p>Note 7 to the financial statements reflect payments relating to bursary totalling to Kshs.17,586,250. The figure comprises of Bursary to Secondary Schools of Kshs.13, 026,250 and Bursary to Tertiary Institutions Kshs.4, 560,000. Included in the amount of Bursary to secondary schools are Bursary awarded to Universities and Tertiary Institutions amounting to Kshs.370, 000. The bursaries were disbursed vide payment voucher Number 02 dated 2nd March 2018. This amount should have however been reported under bursary to tertiary institutions.</p>	<p>The expenditure of Kshs.370, 000 has since been properly classified under bursary to tertiary institutions in the amended financial statements for the financial year 2017/2018 availed to the Auditor</p>	Resolved	
	<p>Vetting of Applicants and Award of Bursary</p> <p>During the year under review Bursaries amounting to Kshs.17, 586,250 were awarded and disbursed in favour of beneficiaries in both secondary schools and tertiary institutions. These disbursements were supported by Bursary committee minutes dated 10th February and 27th April 2018. A review of a sample of bursary application forms revealed that there was no evidence that the</p>	<p>Kigumo NG-CDF uses the following criteria while awarding bursary to bright and needy students within the constituency:</p> <ul style="list-style-type: none"> An advertisement is made to local churches and other public places including barazas for the whole of the constituency to collect and dully fill the bursary application form from the NG CDF 	Resolved	



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>forms were evaluated. In addition, there was no record in the minutes of the criteria used to vet, identify and categorize needy students. The criteria used to allocate bursary to applicants is therefore appears unclear.</p>	<p>office with a two week timeline to return the dully filled and stamped form.</p> <ul style="list-style-type: none"> The bursary committee then evaluates the dully filled forms examining whether an applicant is a resident, has attached fee structure or balance fee from the institution, recommendation by assistant chief on whether he or she is needy and that he warrants the bursary. The bursary committee also device a formula as to how much is to be allocated in to either day secondary schools, boarding secondary schools and for university and colleges this is determined by the number of applicants for each cluster and the amount available at their disposal. The whole process is initiated by the 		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Inadequately Supported Bursary During the financial year, Kigumo NGCDF disbursed a total of Kshs.12,728,000 to various learning institutions. These disbursements were effected vide payment vouchers numbers 51 of 18th May 2018 for Kshs.4,204,000, 52 of the same date for Kshs.7,729,000 and 69 dated 28th May 2018 for Kshs.795,000. These payments were however not supported by a list of beneficiaries.</p>	<p>bursary committee. Due to the bulky nature of the exercise some evaluators may fail to indicate there reasons on the forms but instead group the beneficiary in one lot and the rejected forms in another the management takes into consideration of the recommendation to in future record their findings in the official use are marked in the forms.</p>	Resolved	
	<p>Environment Project The environment project was allocated kshs.1, 535,913 during financial year 2017/2018. The project activity</p>	<p>The Kigumo NG-CDFC is in a process of devising measures to ensure that the trees planted is taken care of by</p>	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>involved purchase and planting of 409 seedlings in 9 selected schools at a cost of Kshs.102, 394.20 for each school. The funds were transferred to a project Management Committee vide payment voucher number 89 dated 20th June 2018. The transfer was supported by NG-CDFC minutes dated 23rd May 2018 authorizing the disbursement to the Project Management Committee Account. A visit to 4 sampled schools on 27th February 2019 revealed that, out of approximately 420 seedlings planted in Irigiro Primary School, only 2 were surviving. The rest had dried up. At Gakeu Primary School, although most of the seedling planted was surviving, some were drying up. At Githima Primary school, most of the trees planted had dried up. A big number of the seedlings had also not been planted.</p>	<p>ensure sustainability of the project. The tree seedlings in question were planted during the month of December which in most cases we anticipate some short rains during this time however, during the financial year under review the short rains did not appear and most of the school do not have piped water to ensure watering of the trees. Therefore the management has resolved to change the tree planting period to the month of June up to August where it is wet to ensure a big number of tree are sustained. The committee also has resolved to ensure proper capacity building of the beneficiary for them to own the process and eventually take personal responsibility as the management of these schools and ensure sustainability of the project. The committee is also thinking of diversifying to other environmental</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>sustainability projects within the subsequent financial year such as installing gabions to erosive prone areas, water harvesting in some school and unblocking drainage, cleaning of market areas that are health hazard.</p>			
	<p>At the time of audit the project had just started due to the fact that in this particular school the space where the two no. classrooms were to be built had an old structure that the school needed to demolish owing to the limited space for the growth of the school. The school management therefore differed on whether to demolish or change the activity to have a story classroom instead of construction of 2 no. classrooms. These disagreements delayed the implementation of the project but after further consultations were made, the resolution was to demolish at their cost to pave way for the</p>	<p>Delayed Project – Gacathi-ini Primary School Gacatha-ini Primary School was allocated Kshs.1, 000,000 during financial year 2017/2018 for construction of 2 no. classrooms as per the project code list provided for audit. The kshs.1, 000, 000 allocated was disbursed to the project vide cheque number 6328 dated 20th June 2018. A physical verification exercise conducted on 27th February 2019 revealed the project was just starting over seven months since the funds were disbursed. No proper explanation was provided for the delay in the implementation of the project.</p>	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>construction of classroom as earlier proposed. The project is 60% complete awaiting finishes that is flooring, plastering, glazing and painting.</p>			
	<p>Poor Workmanship – Gikondi Primary School Project The project was allocated Kshs.1,000,000 during financial year 2017/2018 for renovation of 6 no. classrooms. The amount was disbursed to the project vide cheque number 5808 dated 23rd April 2018. The tender for the works was awarded to Tech Sprought Enterprises Ltd at a cost of Kshs.931,250. As at the time of audit in February 2019, the contractor had been paid a total of Kshs.835,930 for the works. However, no certificate from Public Works department was availed to support this payment. A physical verification exercise carried out on 27th February 2019, revealed that although the renovation works had been completed, floors to three classrooms had badly cracked casting doubts on the quality of works carried out by the contractor.</p>	<p>At the time of audit the project was complete but not yet handed over to the user department by the contractor. However, there was still some outstanding work for the project to be fully complete. The certificate for payment are now been availed for your perusal. We have also written to the contractor to remedy the defects in the classrooms as the retention was yet to be paid.</p>	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Funds Absorption</p> <p>Out of the total funds available to the Constituency during financial year 2017/2018 totaling to Kshs.68,907,344, the constituency had only expended Kshs.49,180,256 as at 30th June 2018. This translates to an absorption rate of 71%. The low absorption rates impacts negatively on project implementation and completion. The management however cited delay in disbursement of funds as the contributing factor in the low funds absorption.</p>	<p>The shortfall in disbursement relate to additional code list that was yet to be received amounting to ksh 11,379,310 and ksh 18,000,000 from the NG-CDF Board. The fund management made liaison with the board and the funds were received in the subsequent financial year.</p>	Resolved	

KIGUMO NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS

LEDGER: COMPENSATION OF EMPLOYEES

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)
27-Jul-20	Amica sacco	8393	109,942.00
27-Jul-20	PAYE	8395	1,907.00
27-Jul-20	NSSF	8396	10,800.00
27-Jul-20	NHIF	8394	3,850.00
27-Jul-20	Jane Wanjiru	8397	12,000.00
28-09-20	Amica sacco	8406	109,942.00
28-09-20	PAYE	8407	1,907.00
28-09-20	NSSF	8408	10,800.00
28-09-20	NHIF	8409	3,850.00
28-09-20	Jane Wanjiru	8410	12,000.00
28-09-20	Amica sacco	8423	109,942.00
28-09-20	PAYE	8424	1,907.00
28-09-20	NSSF	8425	10,800.00
28-09-20	NHIF	8426	3,850.00
28-09-20	Jane Wanjiru	8427	12,000.00
26-10-20	Amica sacco	8406	109,942.00
26-10-20	PAYE	8407	1,907.00
26-10-20	NSSF	8408	10,800.00
26-10-20	NHIF	8409	3,850.00
26-10-20	Jane Wanjiru	8410	12,000.00
27-11-20	Amica sacco	8636	109,942.00
27-11-20	PAYE	8640	1,907.00
27-11-20	NSSF	8638	10,800.00
27-11-20	NHIF	8639	3,850.00
27-11-20	Jane Wanjiru	8637	12,000.00
29-12-20	Amica sacco	8650	109,942.00
29-12-20	PAYE	8652	1,907.00
29-12-20	NSSF	8653	10,800.00
29-12-20	NHIF	8651	3,850.00
29-12-20	Jane Wanjiru	8654	12,000.00
29-Dec-20	NHIF	8655	15,400.00
29-01-21	Amica sacco	8755	109,210.00
29-01-21	PAYE	8756	2,639.00

29-01-21.	NSSF	8557	10,800.00
29-01-21	NHIF	8758	3,850.00
29-01-21	Amica sacco	8759	12,000.00
26-02-21	Amica sacco	8764	109,210.00
26-02-21	PAYE	8765	2,639.00
26-02-21	NSSF	8767	10,800.00
26-02-21	NHIF	8768	3,850.00
26-02-21	Amica sacco	8769	12,000.00
25-03-21	Amica sacco	9095	12,000.00
08-04-21	Amica sacco	9097	117,420.00
08-04-21	PAYE	9098	3,909.00
08-04-21	NSSF	9099	12,182.00
08-04-21	NHIF	9100	3,900.00
08-04-21	Amica sacco	8870	835,898.00
28-04-21	PAYE	8900	61,641.00
28-04-21	Amica sacco	8898	117,420.00
28-04-21	PAYE	8900	3,909.00
28-04-21	NSSF	9190	12,182.00
28-04-21	NHIF	9102	3,900.00
28-04-21	Amica sacco	9103	12,000.00
04-06-21	Amica sacco	9138	174,893.00
04-06-21	PAYE	9139	3,909.00
04-06-21	NSSF	9140	18,677.00
04-06-21	NHIF	9141	6,300.00
04-06-21	Amica sacco	9142	12,000.00
24-06-21	PAYE	9756	3,909.00
24-06-21	Amica sacco	9755	174,892.00
24-06-21	NSSF	9757	18,678.00
24-06-21	NHIF	9758	6,300.00
24-06-21	Amica sacco	9759	12,000.00
24-06-21	PAYE Reversed cheque	-	-2,172.00
24-06-21	PAYE Reversed cheque	-	-7,265.00
	TOTAL		2,741,874.00

	SUMMARY		
	NG-CDFC Basic staff salaries	1,441,075.00	
	House allowance	185,200.00	
	Transport allowance	144,000.00	
	Leave allowance		
	Gratuity-contractual employees	897,539.00	
	Employer Contributions Compulsory national social security schemes	74,060.00	
			2,741,874.00

**KIGUMO NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS
LEDGER: USE OF GOODS AND SERVICES**

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)	SUB TOTALS
2210100	Utilities, supplies and services			
2210200	Communication, supplies and services			
2210300	Domestic travel and subsistence			
2210500	Printing, advertising and information supplies & services			
2210800	Hospitality supplies and services			
27-Jul-20	Fund Account Manager	8392	100,000.00	
27-11-20	Fund Account Manager	8461	100,000.00	
08-04-21	Fund Account Manager	8872	100,000.00	
15-10-20	Postal Corporation	8445	9,450.00	
15-10-20	Postal Corporation	8446	650.00	
				310,100.00
2210101	Electricity			
28-09-20	Kenya Power	8411	5,000.00	
08-10-20	Kenya Power	8439	3,951.00	
15-10-20	Kenya Power	8456	1,103.00	
09-06-21	Kenya Power	9546	7,427.00	
24/6/2021	Kenya Power Reversal cheque	-	(5,000.00)	
				12,481.00
2210102	Water & sewerage charges			
15-10-20	Muranga water	8455	1,520.00	
29-12-20	Muranga water	8643	685.00	
25-03-21	Muranga water	9096	1,920.00	
09-06-21	Muranga water	9548	1,150.00	
				5,275.00
2210700	Training expenses			
21-08-20	Fund Account Manager	8391	125,000.00	
27-11-12	Fund Account manager	8631	452,000.00	
27-11-12	Fund Account manager	8633	605,000.00	
27-11-12	Fund Account manager	8635	168,000.00	
08-04-21	Fund Account Manager	8875	28,200.00	
28-04-21	Fund Account Manager	9128	700,000.00	
				2,078,200.00
2210802	Other commitee expenses			
28-09-20	Fund Account Manager	8414	350,000.00	
28-09-20	Fund Account Manager	8416	305,000.00	
15-10-20	Fund Account Manager	8444	150,000.00	
29-01-21	Fund Account Manager	8656	162,500.00	
26-02-21	Fund Account Manager	8763	498,500.00	
25-05-21	Fund Account Manager	9136	399,000.00	
24-06-21	Fund Account Manager	9549	480,000.00	
28-06-21	Fund Account Manager	9762	495,000.00	
28-04-21	Fund Account Manager	9127	800,000.00	
21-08-20	Fund Account Manager	8398	235,000.00	
28-09-20	Fund account Manager	8405	285,000.00	



29-01-21	Fund Account Manager	8657	126,000.00	
26-02-21	Fund Account Manager	8761	462,000.00	
26-02-21	Fund Account Manager	8762	634,500.00	
08-04-21	Fund Account manager	8874	387,900.00	
				5,770,400.00
2210809	Committee allowance			
27-Jul-20	Fund Account Manager	8391	57,000.00	
08-04-21	Fund Account Manager	8873	102,000.00	
25-05-21	Fund Account Manager	9137	87,000.00	
				246,000.00
2211301	Bank service commission and charges			
28-06-21	Bank Charges		39,910.00	39,910.00
	TOTAL		8,462,366.00	8,462,366.00



KIGUMO NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS

LEDGER: TRANSFERS TO OTHER GOVERNMENT UNITS

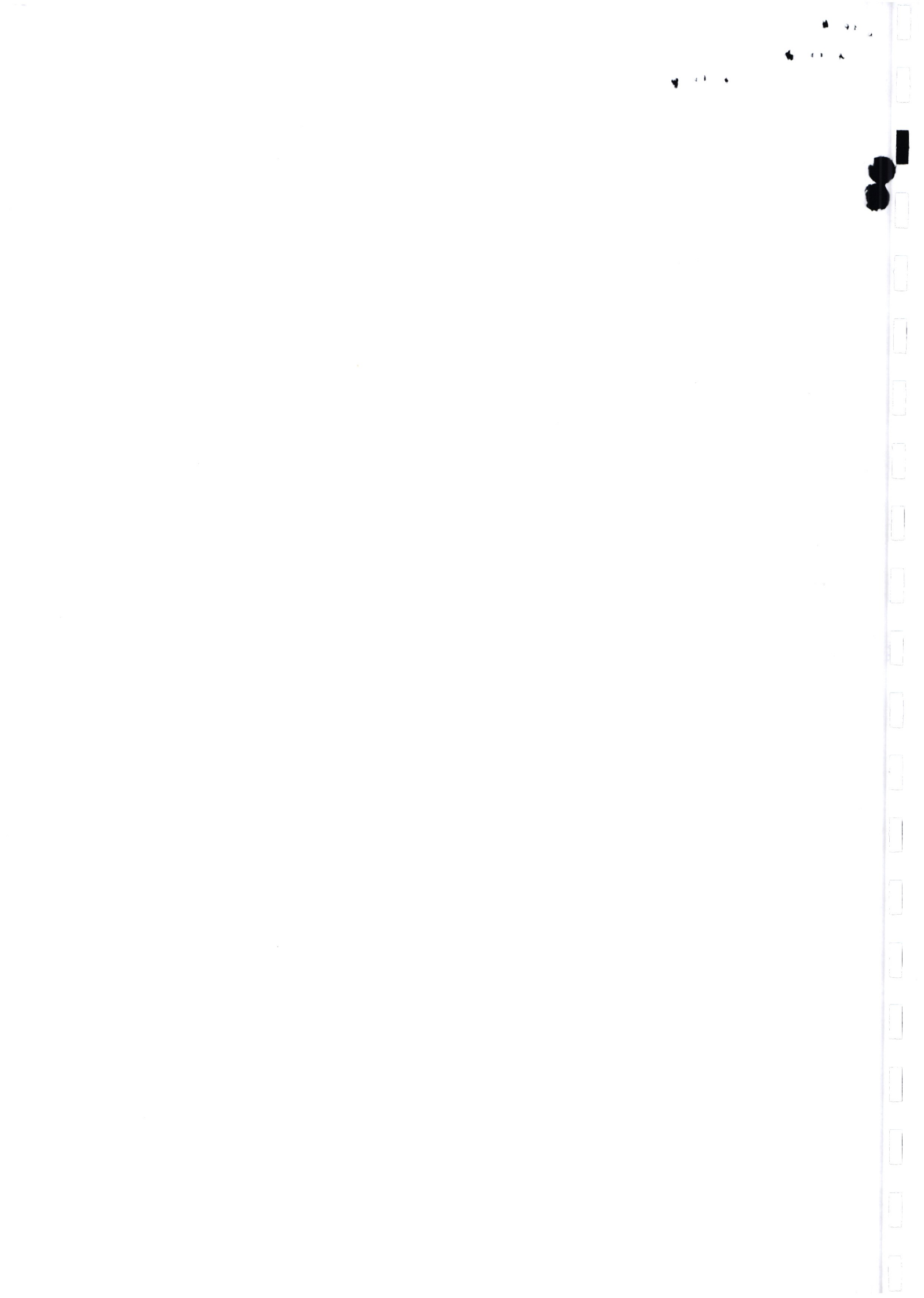
DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)	SUB TOTALS
2630204	Transfers to Primary Schools			
28-09-20	Kamukabi Pri sch	8413	1,000,000	
28-09-20	Gikigie Pri sch	8418	600,000	
28-09-20	Ack Kahumbu Pri Sch	8419	1,000,000	
28-09-20	Gatitu DEB Pri Sch	8421	1,000,000	
28-09-20	Kiamaingi Pri Sch	8422	1,000,000	
15-10-20	Gathimaini Pri sch	8447	1,000,000	
15-10-20	Kirere Pri sch	8448	5,500,000	
15-10-20	Kanderendu Pri Sch	8450	1,200,000	
27-11-20	Gachathiini Pri sch	8635	1,000,000	
28-04-21	Kahariro Pri sch	8889	1,000,000	
28-04-21	Marumi Pri sch	8890	1,000,000	
28-04-21	Gatitu DEB Pri Sch	9104	1,000,000	
28-04-21	Gakuyu Pri Sch	9106	2,500,000	
28-04-21	Kahuti pri Sch	9107	1,000,000	
28-04-21	Gakarati Pri Sch	9108	2,000,000	
28-04-21	Mathare-ini Pri sch	9109	1,000,000	
28-04-21	Gatia-ini Pri Sch	9110	1,500,000	
28-04-21	Kiugu pri Sch	9111	1,000,000	
28-04-21	Muthithi Pri Sch	9112	1,000,000	
28-04-21	Karega pri Sch	9113	1,000,000	
28-04-21	Ndonga Pri Sch	9114	1,000,000	
28-04-21	Gatumbi Pri Sch	9115	1,000,000	
28-04-21	Gatimu Pri Sch	9116	1,000,000	
28-04-21	Irigiro Pri Sch	9117	1,000,000	
28-04-21	Mumbu Pri Sch	9118	1,000,000	
28-04-21	Mwarano Pri Sch	9119	1,000,000	
28-04-21	Gakoe-ini Pri Sch	9120	1,000,000	
28-04-21	Kairitu Pri Sch	9121	1,000,000	
28-04-21	Kigumo pri Sch	9122	1,000,000	
28-04-21	Gakeu Pri Sch	9123	1,000,000	
28-04-21	Kiangai Pri Sch	9124	1,000,000	
28-04-21	Kamung'ang'a Pri Sch	9125	1,000,000	
28-04-21	Iriguini Pri Sch	9126	1,000,000	
24-06-21	Kiahiti Pri sch	9748	1,500,000	
24-06-21	Kirere Pri sch	9749	600,000	
24-06-21	Gatimu Pri Sch	9753	600,000	
24-06-21	Gakeu Pri Sch	9754	1,000,000	
24-06-21	Kamung'ang'a Pri Sch	9751	600,000	
				44,600,000
2630205	Transfers to Secondary Schools			
28-09-20	Njora Sec Sch	8422	1,500,000	
15-10-20	Mumbu Sec Sch	8449	7,000,000	
28-04-21	Muthithi Sec Sch	8891	2,000,000	

24-06-21	Makomboki Sec Sch	9747	7,000,000	
24-06-21	Githima Sec Sch	9752	600,000	
				18,100,000
	TOTAL		62,700,000	62,700,000

KIGUMO NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS

LEDGER: OTHER GRANTS AND TRANSFERS

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)	SUB TOTALS
2640101	Bursary - Secondary			
28-01-21	Bursary - Secondary Schools	8658-8740	4,603,500	
28-01-21	Bursary - Secondary Schools	8741-8749	1,732,000	
28-01-21	Bursary - Secondary Schools	8760	205,500	
03-03-21	Bursary - Secondary Schools	8770-9090	6,184,000	
09-06-21	Bursary - Secondary Schools	9201-9519	7,635,000	
09-06-21	Bursary - Secondary Schools	9301-9350	8,184,000	
24-06-21	Bursary - Secondary Schools	9701-9735	594,530	
Oct 2020	Reversal - Day Sec Schs stale cheques		(4,809,000)	
Dec 2020	Reversal - Boarding Sec Schs stale cheques		(7,932,000)	
				16,397,530
2640102	Bursary - Tertiary			
28-09-20	Bursary - Tertiary Institutions	8428-8436	513,000	
09-06-21	Bursary - Tertiary Institutions	9144-9200	10,320,000	
24-06-21	Bursary - Tertiary Institutions	9550-9665	1,712,000	
24-06-21	Bursary - Tertiary Institutions	9666-9743	2,114,395	
				14,659,395
2640507	Security Projects			
15-10-20	Githima Police Post	8451	2,000,000	
15-10-20	Muthithi Police Post	8452	2,000,000	
08-04-21	Kigumo DCC's Office	8877	1,000,000	
28-04-21	Gatia-ini Chief's Office	8892	1,000,000	
28-04-21	Githima Chief's Hall	8893	1,120,000	
28-04-21	Gacharage Chief's Hall	8894	1,120,000	
28-04-21	Mugumo-ini Chief's Hall	8895	1,120,000	
28-04-21	Kangari Chief's Hall	8896	1,120,000	
28-04-21	Muthithi Chief's Hall	8897	1,120,000	
24-06-21	Kigumo Police Station	9750	3,598,241	
				15,198,241
2640200	Emergency Projects			
25-05-21	Kirubi,Mwangi Ben & Co. Advocates (Kigumo Social Hall)	9134	651,423	
25-05-21	Thames Traders Auctioneers (Kigumo Social Hall)	9135	82,127	
				733,550
	TOTAL		46,988,716	46,988,716



KIGUMO CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TRIAL BALANCE AS AT 30 JUNE 2021			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	45,336,258	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,741,874	
	Use of goods and services	8,462,366	
	Transfers to Other Government Units	62,700,000	
	Other grants and transfers	46,988,716	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		139,367,724
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		400,000
	Fund Balance b/f		26,461,490
	TOTAL	166,229,214	166,229,214

