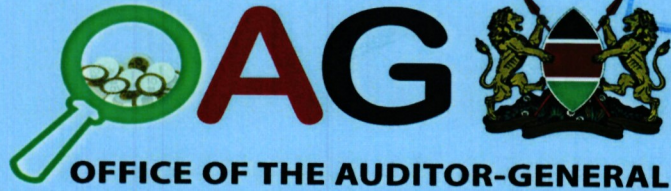



REPUBLIC OF KENYA



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DATE: 23 FEB 2022	DAY: Wed.
TABLED BY: OF	The Majority Whip Hon. E. Wangwe, MP
CLERK-AT THE-TABLE:	Benson Inzofu.

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
NYERI TOWN CONSTITUENCY**

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





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
NYERI TOWN CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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



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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI
TOWN CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

**Reports and Financial Statements
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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 FS people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name'
1.	A.I.E holder	Wanderi Samuel
2.	Sub-County Accountant	Richard Maina Kariuki
3.	Chairman NGCDFC	Racheal Mathenge
4.	Member NGCDFC	Daniel Mwangi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF NYERI TOWN Constituency Headquarters

P.O. Box 1976
CDF Building Next to Ruringu Stadium
NYERI, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI
TOWN CONSTITUENCY**

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

(f) NGCDF NYERI TOWN Constituency Contacts

Telephone: (254) 723 557 213
E-mail: nyeritowncdf@gmail.com

(g) NGCDF NYERI TOWN Constituency Bankers

EQUITY BANK
A/c no 0110263582627
Nyeri Branch
P.O.BOX 2064-10100
Nyeri Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

In the financial year 2019/2020, Nyeri Town NG-CDF was allocated Kenya Shillings One Hundred and Thirty Seven Million, Three Hundred and Sixty Seven Thousand, Seven Hundred and Twenty Four and Fourteen Cents (**137,367,724.14**) only. Within the year, Nyeri Town NG-CDF received from the NG-CDF board Kenya Shillings Seventy Million, Forty Thousand, Eight Hundred and Seventy Six (**70,040,876.00**) only being the balance of undisbursed funds as at 30th June 2020 and which related to the allocation for the year ended 30th June 2019.

In total, Nyeri Town NG-CDF had a total of Kenya Shillings Two Hundred and Fifty Three Million, Six Hundred Ninety Two Thousand, Four Hundred Eighty Two and Fourteen (**253,692,482.14**) only for utilization in the financial year ended 30th June 2020 whose details are as below:

DETAILS	AMOUNT
Original Budget For Financial Year 2019/2020	137,367,724.14
Balances undisbursed from NG-CDF board for 2017/2018 as at 1 st July 2018	70,040,876.00
Opening bank balance as at 1 st July 2018	46,283,882.00
TOTAL	253,692,482.14

For the year ended 30th June 2020, Nyeri Town NG-CDF had at its disposal a total of Kenya Shillings One Hundred and Fifty Three Million, Eight Hundred and Twenty Four Thousand, Seven Hundred and Fifty Seven and Fifty Four Cents (**153,824,757.54**) out of a possible total amount of Kenya Shillings Two Hundred Fifty Three Million, Six Hundred and Ninety Two Thousand, Four Hundred and Eighty Two and Fourteen Cents (**253,692,482.14**) which translates to 61% of budget utilization.

The NG-CDF for Nyeri Town has embraced the risk management system as introduced by the NG-CDF board and we are making use of this system to monitor the risk associated with NG-CDF management and developing strategies and solutions to mitigate against the identified risks.

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND
NYERI TOWN CONSTITUENCY
RACHEAL MATHENGE
CHAIRPERSON NG-CDFC
NYERI TOWN CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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

**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 NGCDF-NYERI TOWN Constituency's 2018-2022 plan are to:

- a) Improved Education standards.
- b) Enhanced security and safety within the Constituency.
- c) Improve and sustain safe and clean environment.
- d) Enhanced development of sporting activities within the constituency.
- e) Enhance Youth socio-Economic Development.

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	Improved Education standards.	Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers.	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	The projects on education Funded in Financial year 2019/2020 are at implementation stage.
Security	Enhanced security and safety within the Constituency.	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel.	Number of usable security sector physical infrastructure renovated and/ or built and equipped in the constituency.	The projects on education Funded in Financial year 2019/2020 are at implementation stage.
Environment	Improve and sustain safe and clean environment.	Improved and sustained environmental conservation.	Number of tree seedlings planted	Number of trees planted increased by 5000.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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

Sports	Enhanced development of sporting activities within the constituency.	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing.	Nyeri Town Soccer tournament.	Tournament done and the winning teams awarded.
ICT and Youth Empowerment.	Enhance Youth socio-Economic Development.	Improved engagement of youths in social and technological innovative programmes that can lead to improved socio-economic status.	Number of usable ICT hubs with internet connectivity, Number of Youths Enrolled to Ajira Digital programs	The projects on Youth Empowerment Funded in Financial year 2019/2020 are at implementation stage.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT

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

1. Sustainability strategy and profile

In order to realize the aspirations of the constituents, NYERI TOWN NG-CDF has identified the shared development agenda. Strategies and mechanisms to propel the constituency has been put in place and are geared towards attaining its development goals.

Vision Statement

To make NYERI TOWN Constituency the most developed constituency whose constituents are enjoying an improved socio-economic status.

Mission Statement

Meeting the development needs of the constituent of NYERI TOWN constituency by allocation of funds to constituency programmes and ensuring their prudent utilization.

Core values

Our core values are; integrity, professionalism, teamwork, accountability, transparency, diligence, meritocracy, impartiality and respect of diversity.

NG-CDF NYERI TOWN constituency has been able to do a thorough assessment of the operating macro-economic environment before putting in place mechanisms to respond to the challenges. Political regimes play an important role in providing an enabling political environment for equitable sharing of resources. Political tolerance and goodwill between constituencies, counties and countries encourage cross border trade and cooperation creating a perfect environment for both distribution of produce and sharing of development information.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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

2. Environmental performance

NYERI TOWN NG-CDF has put measures regarding the effects of human activities on the environment, particularly those measures that are designed to prevent or reduce effects of human activities on ecosystem.

Our Environment Policy

We are committed to;

- Comply with all environmental regulations.
- Prevent pollution whenever possible.
- Train our staff on our environmental program and empower them to contribute and participate.
- Communicate environmental aims and objectives to employees and external stakeholders
- Recycle, re-use and reduce.
- Conserve energy, water and natural resources.
- To monitor and record our environmental impact on a regular basis and compare our performance with our policies, objectives and targets.
- Liaise with the local community in environmental activities
- Participate in discussions about environmental issues
- Agree to commit to environmental principles and continual improvement at the highest level

NYERI TOWN NG-CDF has been in the forefront to conserve the environment. Environmental conservation aims at promoting sustainable and equitable resource exploitation and utilization for posterity and prosperity. There is high correlation between poverty and environment degradation. Through poverty eradication programs we have been able to educate the constituents utilise the available natural resources.

3. Employee welfare

All employees in NYERI TOWN NG-CDF are hired in accordance to Employment Act, 2007 and all laws governing labour.

Recruitment

We ensure that recruitment of staff is competitive giving all candidates an equal opportunity and ensure that the most qualified persons are hired. We ensure openness and opportunity for all eligible applicants by advertising for posts in social media, posts in public offices and announcements to public forums.

Terms of service

Staffs are employed on contract terms, which is renewed subject to performance.

Remuneration

Remuneration of staff is benchmarked to prevailing Civil Service salary scale. The pay package is subject to statutory deductions in accordance to legislation. They are entitled to 21 days annual leave. They are also eligible for a service gratuity tabulated at 31% of annual basic pay for all the years worked.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Termination of employment

The contract may be terminated by either party with one month notice.

In addition to the above, Nyeri Town NG-CDF has the following responsibilities;

- Provide a workplace free from serious recognized hazards and comply with standards, rules and regulations issued under the OSH Act.
- Examine workplace conditions to make sure they conform to applicable OSHA standards.
- Make sure employees have and use safe tools and equipment and properly maintain this equipment.
- Use color codes, posters, labels or signs to warn employees of potential hazards.
- Establish or update operating procedures and communicate them so that employees follow safety and health requirements.
- Must provide safety training in a language and vocabulary workers can understand.
- Provide medical examinations and training.
- Report all work-related fatalities within 8 hours, and all work-related inpatient hospitalizations, all amputations and all losses of an eye within 24 hours.
- Provide access to employee medical records and exposure records to employees or their authorized representatives.
- Not discriminate against employees who exercise their rights under the Act.

4. Market place practices

Economic factors such as inflation, tax policies, subsidies, trade barriers, and trade policies all have a direct bearing on the cost of living and performance of interventions by NG-CDF. These factors have a direct bearing on the growth and development of the constituency. There is therefore, need for development friendly economic policies to check on the costs of farm inputs and other capital goods.

a) Responsible competition practice.

Agriculture is the mainstay of the economy of the constituency. Poor market systems, scanty market information and existence of middle men who exploit farmers, make the whole venture unattractive particularly to the youth. We have been able to spur growth and development through robust infrastructure base, which will enhance information sharing, security and movement of goods and people.

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents and satisfactory delivery of service or product as per the agreement.

c) Responsible marketing and advertisement

Advertising of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, NYERI TOWN NG-CDF has come up with a service charter and a complaints register. The service charter points out the commitment towards giving quality services to all constituents and stakeholders.

Complaints handling policy ensures consistent, fair and confidential complaints handling and to resolve complaints as quickly as possible.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI
TOWN CONSTITUENCY**

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

5. Community Engagements

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 benefits of public participation are as follows;

- *Sustainable Development*

Sustainable development can be achieved only through the involvement of all stakeholders

- *Environmental Protection*

Environmental issues can be addressed when valued by the public. It is important that a party represents the interest of the environment in the public debate. Without such a party, the environment will not be put on the agenda

- *Conflict Management*

Although conflicts cannot be avoided, they are made explicit in the public participation debate. This makes conflict handling more efficient.

- *Project Understanding and Reduction of Public Opposition*

The public, being the user of a system, is the only party that can assess and evaluate the impacts of (possible) measures on the functions of a coastal environment.

- *Economic Benefits*

If the public is involved in the full decision making process, their concerns may be met early on in the planning process when changes may be easier to make, rather than late in the process when

even small changes may cost both time and money.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 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-NYERI TOWN Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

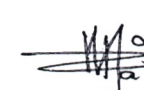
The Accounting Officer in charge of the NGCDF- NYERI TOWN Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the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

Approval of the financial statements

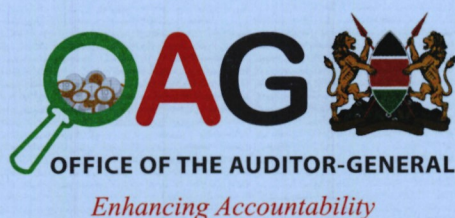
The NGCDF-NYERI TOWN Constituency financial statements were approved and signed by the Accounting Officer on 28/09 2020.


Fund Account Manager
Name: **Wanderi Samuel**

NYERI
28/09/2020


Sub-County Accountant
Name: **Richard Maina Kariuki**
ICPAK Member Number: **9024**

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYERI TOWN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nyeri Town Constituency set out on pages 13 to 48, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Nyeri Town Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Misstated Net Assets

The statement of assets and liabilities as at 30 June 2020 reflects net financial assets and total financial liabilities balances of Kshs.32,385,611 and Kshs.484,074, respectively. However, the statement indicates the net effect to be net liabilities instead of the true financial position of net assets balance of Kshs.32,385,611. No explanation was provided for this anomaly.

In the circumstances, the accuracy of the net liabilities of Kshs.32,385,611 reflected in the statement of financial position as at 30 June, 2020 cannot be confirmed.

2. Bank Balances

As disclosed under Note 10A to the financial statements, the statement of assets and liabilities as at 30 June, 2020 reflects a bank balance of Kshs.32,869,685. However, the bank reconciliation statement for the month of June, 2020 includes unrepresented cheques totaling Kshs.48,983,408.26 out of which cheques amounting to Kshs.1,280,309.71 were stale as at that date with some dating back to the year 2016. No explanation was provided for failure to reverse the cheques in the cash book. Consequently, the accuracy of the bank balance of Kshs.32,869,685 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Nyeri Town 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 on comparable basis of Kshs.253,692,482 and Kshs.153,824,758 respectively and final expenditure receipts and actual on comparable basis of Kshs.252,492,482 and Kshs.121,341,014 respectively resulting to an under-funding of Kshs.99,867,725 or 39% of the budget and an under-absorption rate of 48%. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Nyeri Town Constituency.

In addition, the statement as prepared is not balanced with an unexplained variance of Kshs.1,200,000.

Failure to implement projects fully and to absorb in full the funds budgeted for denied the residents the benefits accruing from the planned projects, programmes and activities.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Acquisition of Assets – Purchase of Laptop at Inflated Price

As disclosed in note 8 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.3,305,767 in respect of acquisition of assets which included an amount of Kshs.929,100 for purchase of other office equipment, out of which, Kshs.397,000 was incurred on purchase of a laptop computer. A review of records indicates that the procurement was through request for quotations method. According to tender evaluation signed by three members, three bids with prices of Kshs.397,000, Kshs.560,000 and Kshs.605,000 in respect to quotation No. NGR/COMP/2019/2020/004 for supply of HP x360 spectre core 17, Ram 16GB laptop were evaluated, and the lowest bidder was recommended to supply the laptop at a price of Kshs.397,000.

However, the bids submitted appear incomparable in determining the least cost, and the pre-qualified list of suppliers for the year under review was not provided. Further, a comparison of purchase price of Kshs.397,000 with known market prices, was far much higher and above the prevailing market prices of between Kshs.105,000 and Kshs.165,000 price index of February, 2021 resulting in a possible loss of Kshs.232,000 contrary to Section 54(2) of the Public Procurement and Asset Disposal Act, 2015 which requires standard goods, services and works with known market prices to be procured at the prevailing market prices.

As a result, the value for money and regularity of the Kshs.397,000 incurred on purchase of laptop could not be confirmed.

2. Delayed Implementation of Projects

As disclosed under notes 6 and 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.57,100,000 and Kshs.46,736,523 in respect of transfer to other government entities and other grants and other payments respectively.

A review of the project implementation status report provided revealed that transfers totaling Kshs.18,800,000 disbursed to project management committees for

implementation of thirteen projects had not been utilized as at the time of audit in January, 2021 as follows:

Financial year contract awarded	Project name	Project amount (Kshs)
2019/2020	King'ong'o Primary School	2,500,000
2019/2020	Kiganjo Primary School	1,600,000
2019/2020	Tetu Boys Primary School	2,000,000
2019/2020	Mairwe Primary School	1,600,000
2019/2020	St Vincent Kiamuiru Secondary School	1,500,000
2019/2020	Ngangarithi Secondary School	2,000,000
2019/2020	Nyeri High Secondary School	1,500,000
2017/2018	Mununga-ini chief camp	200,000
2018/2019	Ndurutu Police Post	1,000,000
2018/2019	Githiru Police post	2,000,000
2019/2020	Nyaribo Police Post	1,500,000
2019/2020	Kandara Police Post	1,000,000
2019/2020	Ndurutu Police Post	400,000
Total		18,800,000

No explanation was given as to why the funds were lying idle in the bank accounts for such a long time and hence denying the constituents of Nyeri town the benefits accruing from the use of the funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were

operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VII.STATEMENT OF RECEIPTS AND PAYMENTS

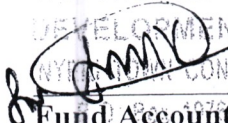
	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	107,540,876	108,784,515
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		107,540,876	108,784,515
PAYMENTS			
Compensation of employees	4	2,471,848	1,885,685
Use of goods and services	5	9,388,362	6,513,117
Transfers to Other Government Units	6	57,100,000	45,900,000
Other grants and transfers	7	46,736,523	29,417,400
Acquisition of Assets	8	3,305,767	483,500
Other Payments	9	2,338,514	
TOTAL PAYMENTS		121,341,014	84,199,702
SURPLUS/DEFICIT		(13,800,138)	24,584,813

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

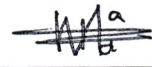
**Reports and Financial Statements
For the year ended June 30, 2020**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYERI TOWN Constituency financial statements were approved on _____ 2020 and signed by:

GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND
NYERI TOWN CONSTITUENCY


Fund Account Manager
Name: Wanderi Samuel
28/09/2020

NYERI COUNTY ACCOUNTANT
NYERI CENTRAL
P.O. Box 1035 - 10100, NYERI



Sub-County Accountant
Name: Richard Maina Kariuki
ICPAK Member Number: 9024

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI
TOWN CONSTITUENCY**

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

VIII. STATEMENT OF ASSETS AND LIABILITIES

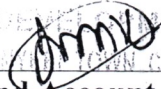
	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	32,869,685	46,283,882
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		32,869,685	46,283,882
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		32,869,685	46,283,882
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	484,074	98,133
Total Financial Liabilities		484,074	98,133
NET FINANCIAL ASSETS		32,385,611	46,185,749
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	46,185,749	21,600,931
Surplus/Defict for the year		(13,800,138)	24,584,818
Prior year adjustments	14		-
NET LIABILITIES		32,385,611	46,185,749




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYERI TOWN Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Wanderi Samuel
28/09/2020



Sub-County Accountant
Name: Richard Maina Kariuki
ICPAK Member Number: 9024

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

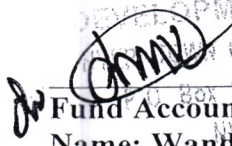
			2019-2020	2018-2019
			Kshs	Kshs
Receipts				
Transfers from CDF Board	1		107,540,876	108,784,515
Other Receipts	3		-	
Total Receipts			107,540,876	108,784,515
Payments				
Compensation of Employees	4		2,471,848	1,885,685
Use of goods and services	5		9,388,362	6,513,112
Transfers to Other Government Units	6		57,100,000	45,900,000
Other grants and transfers	7		46,736,523	29,417,400
Other Payments	9		2,338,514	-
Total Payments			118,035,247	83,716,197
Total Receipts Less Total Payments			(10,494,371)	25,068,318
Adjusted for:				
Outstanding Imprest	11	-		
Retention	12A	-		
Gratuity Payable	12B	385,941		98,133
Prior Year adjustment	14	-		
Net Adjustments			385,941	-
Net cash flow from operating activities			(10,108,430)	25,166,451
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		(3,305,767)	483,500
Net cash flows from Investing Activities			(3,305,767)	(483,500)
NET INCREASE IN CASH AND CASH EQUIVALENT			(13,414,197)	24,682,951
Cash and cash equivalent at BEGINNING of the year	13		46,283,882	21,600,931
Cash and cash equivalent at END of the year			32,869,685	46,283,882

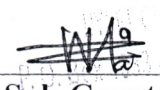
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYERI TOWN Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Wanderi Samuel
28/09/2020


National Sub-County Accountant
Name: Richard Maina Kariuki
ICPAK Member Number:9024

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYERI TOWN
CONSTITUENCY**

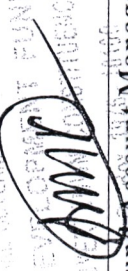
**Reports and Financial Statements
For the year ended June 30, 2020**


X. STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	137,367,724.14	116,324,758.00	253,692,482.14	153,824,757.54	99,867,724.60	112.0%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,367,724.14	116,324,758.00	253,692,482.14	153,824,757.54	99,867,724.60	112.0%
PAYMENTS						
Compensation of Employees	2,162,853.00	1,729,522.00	3,892,375.00	2,471,848.00	1,420,527.00	114.3%
Use of goods and services	10,200,242.17	6,898,942.00	17,099,184.17	9,388,362.00	7,710,822.17	92.0%
Transfers to Other Government Units	55,600,000.00	65,600,322.00	121,200,322.00	57,100,000.00	64,100,322.00	102.7%
Other grants and transfers	64,234,881.38	38,540,958.00	102,775,839.38	46,736,523.00	56,039,316.38	72.8%
Acquisition of Assets	5,169,747.59	16,500.00	5,186,247.59	3,305,767.00	1,880,480.59	63.9%
Other Payments	-	2,338,513.60	2,338,513.60	2,338,513.60	-	
TOTAL	137,367,724	115,124,758	252,492,482	121,341,014	131,151,468	88.3%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - NYERI TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

The NGCDF-NYERI TOWN Constituency financial statements were approved on 28/09/2020 and signed by:


Fund Account Manager
Name: Wandari Samuel
28/09/2020


National Sub-County Accountant
Name: Richard Maina Kariuki
ICPAK Member Number: 9024

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	30/06/2020 Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,162,853	1,729,522	3,892,375	2,471,848	1,420,527
1.2 Committee allowances	2,720,590	-	2,720,590	2,720,590	-
1.3 Use of goods and services	3,358,621	-	3,358,621	3,358,621	-
Sub-Total			-		-
2.0 Monitoring and evaluation					
2.1 Capacity building	2,171,032	-	2,171,032	1,938,152	232,880
2.2 Committee allowances	970,000		970,000	391,000	579,000
2.3 Use of goods and services	980,000	-	980,000	980,000	-
Sub-Total			-		-
3.0 Emergency	7,198,241	7,722,254	14,920,495	3,650,000	11,270,495
3.1 Primary Schools	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
3.5 others	-	-	-	-	-

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

Kiganjo Primary School	1,600,000	-	1,600,000	1,600,000	-
Ithenguri Primary School	1,200,000	-	1,200,000	1,200,000	-
Tetu Boys Primary School	2,000,000	-	2,000,000	2,000,000	-
Ihwa Primary School	1,200,000	-	1,200,000	1,200,000	-
Kihuyo Primary School	1,200,000	-	1,200,000	1,200,000	-
Chorongi Primary School	1,000,000	-	1,000,000	1,000,000	-
Kiamuiru Primary School	1,200,000	-	1,200,000	1,200,000	-
Githiru Primary School	1,200,000	-	1,200,000	1,200,000	-
Deb Primary School	1,200,000	-	1,200,000	1,200,000	-
Tetu Girls Primary School	1,000,000	-	1,000,000	-	1,000,000
Kirimara Primary School	1,400,000	-	1,400,000	-	1,400,000
Mairwe Primary School	1,600,000	-	1,600,000	1,600,000	-
Kingongo primary school	-	2,500,000	2,500,000	2,500,000	-
Nyakinyua primary school	-	1,500,000	1,500,000	1,500,000	-
Nyakinyua primary school	-	2,000,000	2,000,000	2,000,000	-
Muringato Primary School	-	3,500,000	3,500,000	3,500,000	-
Githwariga Primary School	-	2,500,000	2,500,000	2,500,000	-
retention b/f		-	-	-	-
Sub-Total					
8.0 Secondary Schools Projects					
Gachika Secondary School	2,000,000	-	2,000,000	2,000,000	-
Kihatha Secondary School	1,800,000	-	1,800,000	-	1,800,000
Marua Mixed School	1,500,000	-	1,500,000	-	1,500,000
Nyaribo Secondary School	1,400,000	-	1,400,000	1,500,000	(100,000)
Rware High School	2,500,000	-	2,500,000	-	2,500,000
St Vincent Kiamuiru Secondary School	1,500,000	-	1,500,000	1,500,000	-
Ihwa Secondary School	1,400,000	-	1,400,000	-	1,400,000
Gitathini Secondary School	500,000	-	500,000	500,000	-

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

Kahiga Secondary School	1,500,000	-	1,500,000	1,500,000	1,500,000
Kihuyo Secondary School	1,500,000	-	1,500,000	1,500,000	1,500,000
Gitathini Secondary School	-	2,000,000	2,000,000	2,000,000	2,000,000
Ngangarithi Secondary School	-	2,000,000	2,000,000	2,000,000	-
Gitathini Secondary School	-	1,000,000	1,000,000	1,000,000	-
Gitathini Secondary School	-	2,500,000	2,500,000	2,500,000	-
Riamukurwe Secondary School	-	1,500,000	1,500,000	1,500,000	-
Kiandere Secondary School	-	1,500,000	1,500,000	1,500,000	-
Nyeri High School	-	1,500,000	1,500,000	1,500,000	-
Ithenguri Secondary School	-	1,200,000	1,200,000	1,200,000	-
8.10 retention b/f			-		-
Sub-Total			-		-
9.0 Health institutions Projects			-		-
9.1 balances b/f			-		-
10.0 Security Projects			-		-
Skuta Police Post	1,500,000	-	1,500,000	1,500,000	-
Nyaribo Police Post	1,500,000	-	1,500,000	1,500,000	-
Kandara Police Post	1,000,000	-	1,000,000	1,000,000	-
Ndurutu Police Post	500,000	-	500,000	400,000	100,000
Marua Police Post	1,500,000	-	1,500,000	1,500,000	-
Nyeri Central Fencing	1,200,000	-	1,200,000	1,200,000	-
Ruringu mast	2,000,000	-	2,000,000		2,000,000
Rware mast	2,000,000	-	2,000,000		2,000,000
Gatitu mast	2,000,000	-	2,000,000		2,000,000
Kiganjo Mathari mast	2,000,000	-	2,000,000		2,000,000
Kamakwa mast	2,000,000	-	2,000,000		2,000,000
Skuta Police Post	-	1,000,000	1,000,000	1,000,000	-
Nyaribo Police Post	-	1,000,000	1,000,000	1,000,000	-

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

Marua Police Post	-	800,000	800,000	800,000	-
10.9 retention b/f					
Sub-Total					
11.0 Acquisition of assets					
11.1 Motor Vehicles	4,000,000	-	4,000,000	-	4,000,000
11.2 Motor byke	150,000	-	150,000	-	150,000
11.3 Refurbishment of CDF office	1,019,748	1,700,000	2,719,748	2,376,667	343,081
11.3 Purchase of furniture and equipment	-	560,208	560,208	929,100	(368,892)
11.4 Purchase of computers					
Sub-Total					
12.0 ROADS					
13.0 Others					
13.1 Strategic Plan	-	3,200,000	3,200,000	-	3,200,000
13.2 Innovation Hub	5,000,000	2,338,513	7,338,513	2,338,514	4,999,999
13.2 TIVET	-	-	-	-	-
Sub-Total					
GRAND TOTALS	137,367,724	115,124,758	252,492,482	121,341,014	131,151,468

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 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-NYERI TOWN Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

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 2020.

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
Normal Allocation	AIE NO. 2018/2019/1561	34,040,876	
	AIE NO. 2018/2019/1618	13,500,000	
	AIE NO. 2019/2020/224	4,000,000	
	AIE NO. 2019/2020/1483	20,000,000	
	AIE NO. 2019/2020/1409	10,000,000	
	AIE NO. 2019/2020/1183	10,000,000	
	AIE NO. 2019/2020/686	16,000,000	
	AIE NO. 2018/2019/867		45,548,278
	AIE NO. 2018/2019/1165		15,000,000
	AIE NO. 2018/2019/		9,236,237
	AIE NO. 2018/2019/1352		20,000,000
	AIE NO. 2018/2019/1346		19,000,000
Conditional grants	AIE NO...		-
			-
Receipt from other Constituency			-
Total		107,540,876	108,784,515

2. PROCEEDS FROM SALE OF ASSETS

Description		2019-2020	2018-2019
		Kshs	Kshs
Receipts from the Sale of Buildings		-	-
Receipts from the Sale of Vehicles and Transport Equipment		-	-
Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of Office and General Equipment		-	-
Total		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	885,992	623,013
Basic wages of casual labour	230,000	-
Personal allowances paid as part of salary		
House allowance	288,000	288,000
Transport allowance	251,052	251,052
Leave allowance		-
Other personnel payments	254,771	207,491
Employer contribution to NSSF	51,840	44,820
Gratuity-Paid	124,251	373,176
Gratuity-Accrued	385,942	98,133
TOTAL	2,471,848	1,885,685

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services		322,900
Electricity	130,000	75,711
Water & sewerage charges	110,000	97,766
Office rent		0
Communication, supplies and services	238,060	62,615
Domestic travel and subsistence	52,500	534,950
Printing, advertising and information supplies & services	171,935	6,700
Rentals of produced assets		0
Training expenses	467,800	1,744,500
Hospitality supplies and services	387,690	450,740
Other committee expenses	657,000	931,000
Committee allowance	391,000	596,000
Insurance costs	218,257	0
Specialised materials and services		0
Office and general supplies and services+	5,882,380	1,256,170
Fuel , oil & lubricants		0
Other operating expenses		0
Bank service commission and charges		0
Security operations	576,000	360,000
Routine maintenance - vehicles and other transport equipment		0
Routine maintenance- other assets	105,740	74,060
Strategic Plan		
TOTAL	9,388,362	6,513,112

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to Primary schools	40,400,000	44,500,000
Transfers to Secondary schools	16,700,000	1,400,000
Transfers to Tertiary institutions		0
TIVET	-	0
TOTAL	57,100,000	45,900,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary -Secondary	26,788,000	2,741,180
Bursary -Tertiary	387,000	0
Bursary-Special schools		0
Mocks & CAT		0
Security	9,900,000	22,876,420
Sports	2,094,500	1,729,500
Environment	3,917,023	0
Emergency Projects	3,650,000	2,070,300
TOTAL	46,736,523	29,417,400

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets		2019-2020	2018-2019
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		2,376,667.00	-
Purchase of Vehicles			-
Purchase of Bicycles & Motorcycles			-
Overhaul of Vehicles			-
Purchase of office furniture and fittings			483,500
Purchase of computers ,printers and other IT equipments			0
Purchase of photocopier			-
Purchase of other office equipments		929,100	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
Total		3,305,767	483,500

9. OTHER PAYMENTS

		2019-2020	2018-2019
ICT HUB		2,338,514	-
specify		-	-
specify		-	-
Total		2,338,514	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019-2020	2018-2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Equity Bank, Nyeri Branch . NYERI TOWN NG-CDF</i>	<i>A/C no.0110263582627</i>	32,869,685	46,283,882

10B: CASH IN HAND)		
	2019-2020	2018-2019
	Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>
			-
		-	-
		-	-

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
N/A	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2019-2020 closing balance	2019-2020 Amount charged	2019/2020 Balance B/F	2018-2019
	<i>Kshs</i>		<i>Kshs</i>	
LOISE MAINA	292,985	247,114	45,871	45,871
JACKLINE GICHUKI	78,246	78,246	0	0
GICHOHI KARIUKI	84,863	43,467	41,396	41,396
ANN NDEGWA	27,981	17,115	10,866	10,866
Total	484,075	385,942	98,133	98,133

The balance brought forward relates to un paid gratuity accrued from the previous years to be paid at the end of the contract period of each staff

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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13. BALANCES BROUGHT FORWARD

		2019-2020	2018-2019
		(1/7/2019	(1/7/2018)
		Kshs	Kshs
Bank accounts		46,185,749	21,600,931
Cash in hand			-
Imprest			-
Total		46,185,749	21,600,931

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others	0	0	0

15 CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI
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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) NYERI TOWN CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. Other Important Disclosures

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,471,848	1,885,685
Use of goods and services	9,388,362	6,513,112
Amounts due to other Government entities (see attached list)	57,100,000	45,900,000
Amounts due to other grants and other transfers (see attached list)	46,736,523	29,417,400
Acquisition of assets	3,305,767	483,500
Others		
Total	119,002,500	84,199,697

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

17.4: PMC account balances (See Annex 5)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYERI TOWN CONSTITUENCY

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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. N/A	0	0	0	0	
2.					
3.					
Sub-Total	0	0	0	0	
Construction of civil works					
4. N/A	0	0	0	0	
5.					
6.					
Sub-Total	0	0	0	0	
Supply of goods					
7. N/A	0	0	0	0	
8.					
9.					
Sub-Total	0	0	0	0	
Supply of services					
10. N/A	0	0	0	0	
11.					
12.					
Sub-Total	0	0	0	0	
Grand Total	0	0	0	0	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLE

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	
						2020
NGCDFC Staff gratuity						
1. LOISE WAKARIMA MAINA	J	45,871	7th January 2022			292,984
2. JACKLINE WAITHIEGENI GICHUKI	H	0	2nd July 2022			78,246
3. GICHOHI KARIUKI	G	41,396	30th October 2020	59,051		84,863
4. ANN WANGUI NDEGWA	G	10,866	2nd April 20222	65,200		27,982
Sub-Total		98,133		124,251		484,075

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYERI TOWN CONSTITUENCY
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ANNEX 3 - ANALYSIS OF UNUTILIZED FUND

ANNEX 3 - ANALYSIS OF UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance		Comments
		2019/20	2018/19	
Compensation of employees		1,420,527	1,729,522.00	
Use of goods & services		811,880		
Amounts due to other Government entities				
Primary Schools				
Temple Road Primary School		1,200,000		
Nyaribo Primary School		3,000,000		
Githiru Primary School		1,200,000		
Tetu Girls Primary School		1,000,000		
Kimara Primary School		1,400,000		
Kingongo primary school			2,500,000.00	
Nyakinyua primary school			1,500,000.00	
Nyakinyua primary school			2,000,000.00	
Muringato Primary School			3,500,000.00	
Githwariga Primary School			2,500,000.00	
Secondary Schools				
Kihatha Secondary School		1,800,000		
Marua Mixed Secondary School		1,500,000		
Ihwa Secondary School		1,400,000		

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Nyaribo Secondary School		(100,000)		
Kahiga Secondary school		1,500,000		
Rware High School		2,500,000		
Kihuyo Secondary School		1,500,000		
Gitathiini Secondary School		2,000,000		
Gitathiini Secondary School			2,000,000.00	
Ngangarithi Secondary School			2,000,000.00	
Gitathiini Secondary School			1,000,000.00	
Gitathiini Secondary School			2,500,000.00	
Riamukurwe Secondary School			1,500,000.00	
Kiandere Secondary School			1,500,000.00	
Nyeri High School			1,500,000.00	
Ithenguri Secondary School			1,200,000.00	
Amounts due to other grants and other transfers				
Bursary and Social Security				
Secondary Schools		13,759,216		23,205,284.74
Tertiary Institutions		55,791,927		42,178,926.96
Universities				
Bursary-SPECIAL		3,000,000		
Security Projects				
Ndurutu Police post		100,000		
Ruringu Security Mast		2,000,000		
Rware Security Mast		2,000,000		
Gatitu Muruguru Security Mast		2,000,000		
Kiganjo Mathari Security Mast		2,000,000		
Kamakwa Security Mast		2,000,000		

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Skuta Police Post			1,000,000.00	
Nyaribo Police Post			1,000,000.00	
Marua Police Post			800,000.00	
Sports		1,225,878	573,024.00	
Environment		2,747,356	3,917,024.90	
Emergency		11,270,495	7,722,254.00	
Acquisition of assets				
11.1 Motor Vehicles		4,000,000		
11.2 Motor byke		150,000		
11.3 Refurbishment of CDF office		343,081	1,700,000.00	
11.3 Purchase of furniture and equipment		(368,892)	560,208.00	
Others (<i>specify</i>)				
13.1 Strategic Plan		3,200,000	3,200,000.00	
13.2 Innovation Hub		4,999,999	2,338,513.00	
Sub-Total				
Grand Total		132,351,468	115,124,758	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost	
	(Kshs)				(Kshs)	
	2018/19	2019/20			2019/20	
Land	4,160,000	0	0	0	4,160,000	
Buildings and structures	40,785,651	0	0	0	40,785,651	
Transport equipment	0	0	0	0	0	
Office equipment, furniture and fittings	2,081,527	929,100	929,100	0	3,010,627	
ICT Equipment, Software and Other ICT Assets	1,059,935	0	0	0	1,059,935	
Other Machinery and Equipment	37,500	0	0	0	37,500	
Heritage and cultural assets	-	0	0	0	0	
Intangible assets	-	0	0	0	0	
Total	48,124,613	929,100	929,100	0	4,9053,713	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYERI TOWN
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020				
Project Name	Bank	Account number	Bank Balance	Bank Balance
			2019/20	2018/19
KIHUYO PRIMARY SCHOOL	EQUITY	0110279938938 0	2,400,000	0
GIAKANJA PRIMARY SCHOOL	EQUITY	,0115028001243 3	0	0
KIGANJO PRIMARY SCHOOL	EQUITY	0110266870790	1,649,208.05	98,467
DEB MUSLIM PRIMARY SCHOOL	EQUITY	0110278526826	1,206,284	322,164
IHWA PRIMARY SCHOOL	EQUITY	0110278876695	1,200,000	0
MWENJI PRIMARY SCHOOL	EQUITY	,0110265988633	1,800,000	0
TETU BOYS PRIMARY SCHOOL	EQUITY	0110270729868	2,018,661.75	159,141.75
CHORONGI PRIMARY SCHOOL	EQUITY	0110277743877	1,050,893	50,893
ITHENGURI PRIMARY SCHOOL	EQUITY	0110271415284	1,200,783	783
MURINGATO PRIMARY SCHOOL	EQUITY	0110270785766	1,199,751.60	1,199,751.60
KIAMUIRU PRIMARY SCHOOL	EQUITY	0110277553057	132,590.00	500,485
THUNGUMA PRIMARY SCHOOL	EQUITY	0110277705800	1,661,895.00	61,825
MAIRWE PRIMARY SCHOOL	EQUITY	0110278347432	50,370.70	50,550.70
KIRICHU PRIMARY SCHOOL	EQUITY	0110777642292 3	1,600,000.00	1,600,000.00
KINGONGO PRIMARY SCHOOL	EQUITY	0110270793860	181,185.50	5,913
GITHWARIGA PRIMARY SCHOOL	EQUITY	0110277722173	2,671,966.75	171,966.75
NYARIBO POLICE POST	EQUITY	0110277642497	731,812.80	513,497
SKUTA POLICE POST	EQUITY	0110269983843	655,996.55	1,003,467

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NYERI TOWN
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MARUA POLICE POST	EQUITY	0110277688254	536,716.48	134,880
NYERI CENTRAL PERIMETER WALL	EQUITY	,0110278529892	1,200,753.05	570,870
GITHIRU POLICE POST	EQUITY	0110270730894	357,168	904,941.44
NDURUTU POLICE POST	EQUITY	011027067523	602,249	202,249
KANDARA POLICE POST	EQUITY	,0110264164852	12,637	12,817
RIAMUKURWE SECONDARY SCHOOL	EQUITY	1150279935429	0	0
KIANDERE SECONDARY SCHOOL	EQUITY	0110266871106 6	2,230	2,230
ITHENGURI SECONDARY SCHOOL	EQUITY	0110277706095	20	20
NYARIBO SECONDARY SCHOOL	EQUITY	1150279935492	1,500,000	0
NGANGARITHI SECONDARY SCHOOL	EQUITY	0110265058901	1,569,665	555,793
ST VINCENT KIAMUIRU SECONDARY SCHOOL	EQUITY	0110263970818	1,565,144	65,144
KIHATHA PRIMARY SCHOOL	EQUITY	0110270793458	1,244,743.40	1,244,743.40
NYAKINYUA PRIMARY SCHOOL	EQUITY	0110265058807	511,789	1,339,939
GACHIKA SECONDARY SCHOOL	EQUITY	0110265058807	1,066,375	3,939,044
TOTAL			30,924,892	14,389,412

