

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

27 JUL 2023

DAY

Thursday

TABLED
BY:

Hon. Naomi Wago, MP
Deputy Majority Whip
Finlaya Mumbi

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
THIKA TOWN CONSTITUENCY**

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

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

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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 Thika Town 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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Joan Koech
2.	Sub-County Accountant	Peter Kamau
3.	Chairman NGCDFC	Huruko N. Njau
4.	Member NGCDFC	Simon Ngugi

(d) Fiduciary Oversight Arrangements

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

P.O. Box 461-01000
Building/House/Plaza
Gospel Outreach Avenue/Road/Highway
Thika, KENYA.

(f) Thika Town Constituency NGCDF Contacts

Telephone: (254) 728969920
E-mail: cdftthikatown.go.ke
Website: www.thikadelivery.go.ke

(g) Thika Town Constituency NGCDF Bankers

Equity Bank
Thika Supreme Centre Branch
P.O Box
Thika

(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



Dear Stakeholders,

It is my pleasure to present Thika Town Constituency 2021/2022 financial report on behalf of the committee and all the stakeholders.

During the financial year, Thika Town NG-CDF received a total of 194,177,758 this allocation consisting of 57,088,879 which was the outstanding balances from the board for the year 2020/2021 and 137,088,879 which was the constituency's allocated funds in the financial year 2021/2022

The funds for the F/Y 2021/2022 received was then Disbursed to the various institutions that are eligible for Funding whose projects were voted by the public as needy and some fund set aside for eligible projects as shown below;

S/NO	PROJECT SECTOR	AMOUNT
	Bursary support to needy students	17,743,575
2	Primary schools	45,333,187
3	Secondary School	48,750,000
4	Security Sector	20612,404
	TOTAL	132,439,166

Achievements.

Thika Town constituency strives to improve the lively hoods of the constituents by delivering services that are value for money.

- **Environment Activities**

Within the financial year, the constituency was able to purchase and install water tanks and gutters to 25 institutions thus improving the sanitation in the institutions.

- **Projects**

During the financial year, the NG-CDF committee was able to implement several development projects ranging from renovations, construction of classrooms, construction of laboratories, toilets

and perimeter walls. Some primary schools were able to get complete facelift which has enhanced the student's morale which in the long run will boost the academic performance of the schools. There are some of the outstanding and with high impact projects which include;

- Kimuchu Primary School facelift- This is a school that was in a very bad state, during the Financial Year Thika Town allocated ksh 9,000,000 in 2 phases to renovate the 28 classrooms and other offices in the school. The school has an enrolment of close to 3,000 pupils. With the new facelift, the pupils are proud of the school which boosts their morale to study in a conducive environment which in the long run will improve the school's performance.
- Thika Girls Karibaribi- In this school, a dormitory complex was constructed (now at 1st floor stage) which will house over 600 students. The construction of the dormitory will reduce the congestion in the dormitory thus giving the learners a conducive learning environment.

Challenges and Way Forward.

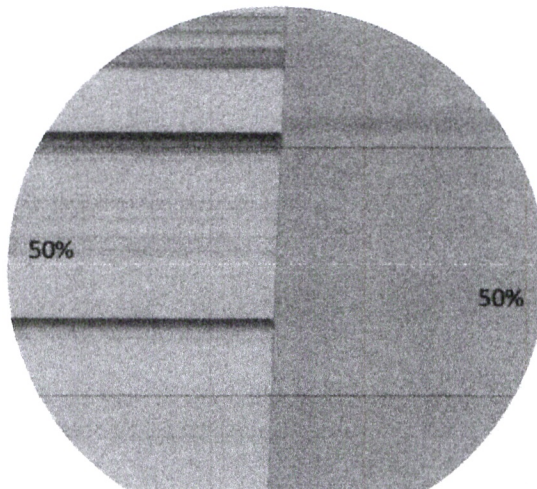
The office strives to achieve its targets, however there are inherent challenges that are faced during project implementation. These are; unrealistic demand by the public who think that the NG-CDF fund can fund for their health and other individual financial needs and businesses. Delay of fund disbursement by the NG-CDF Board which makes it impossible to achieve performance contract targets which stipulates those projects are to be implemented within the financial year proposed.

Civic education should be improved to educate the public on the roles of the NG-CDF fund which should be done continuously and promptly to the individuals- This will be possible if the M/E vote is increased to also cater for the trainings.

Comparative Graphs and charts financial year 2021/2022 and 2020/2021

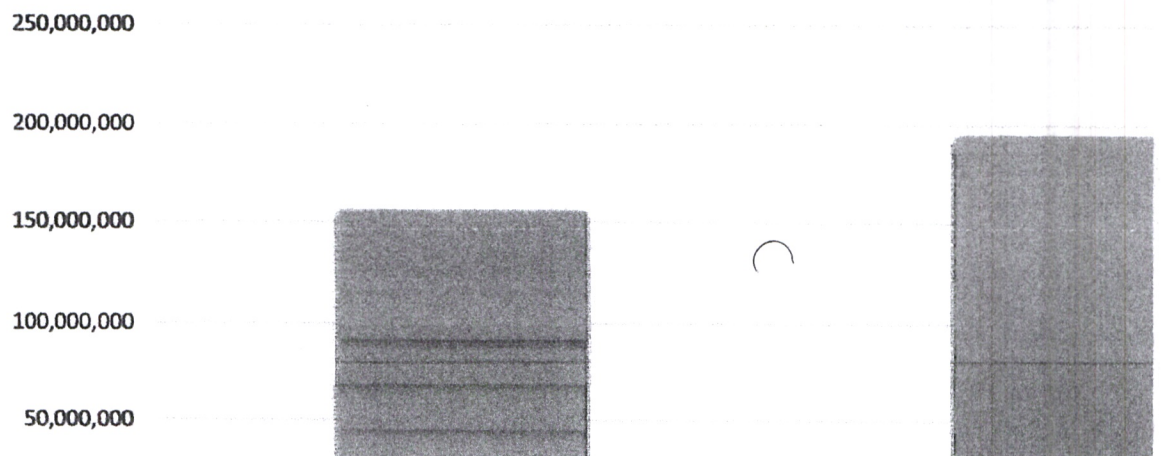
1. Fund allocation in the two financial years.

Fund allocation for FY 2021/2022 compared to FY 2020/2021



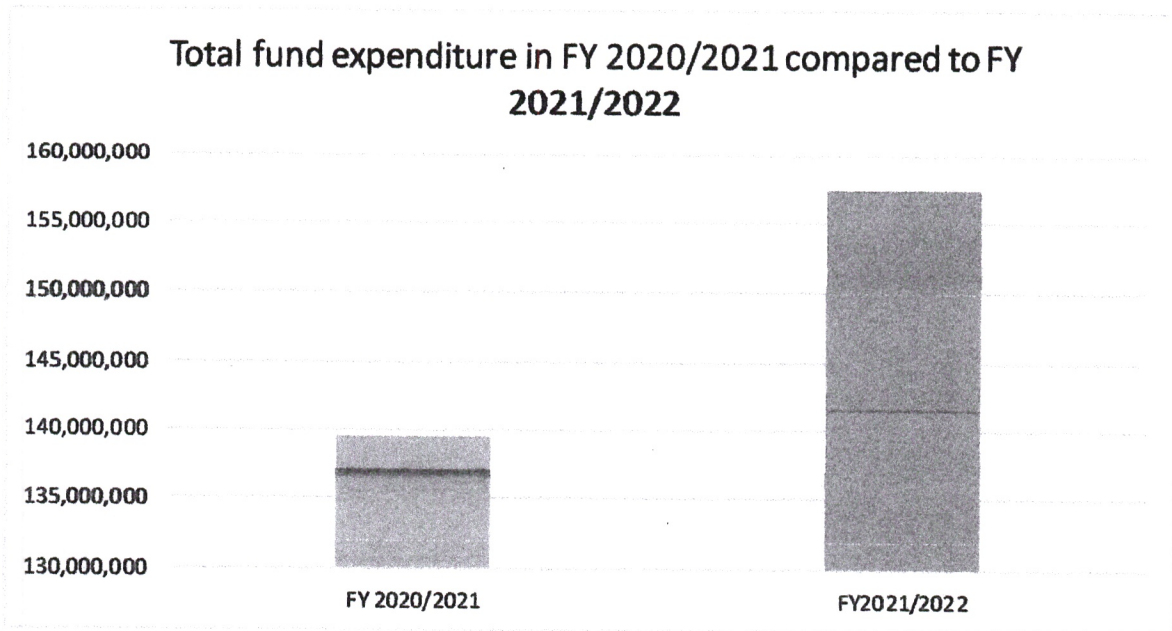
2. Total amount of fund received during the two years.

Total amount received in FY 2021/2022 compared to FY 2020/2021



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3. Total expenditure in the two financial years.

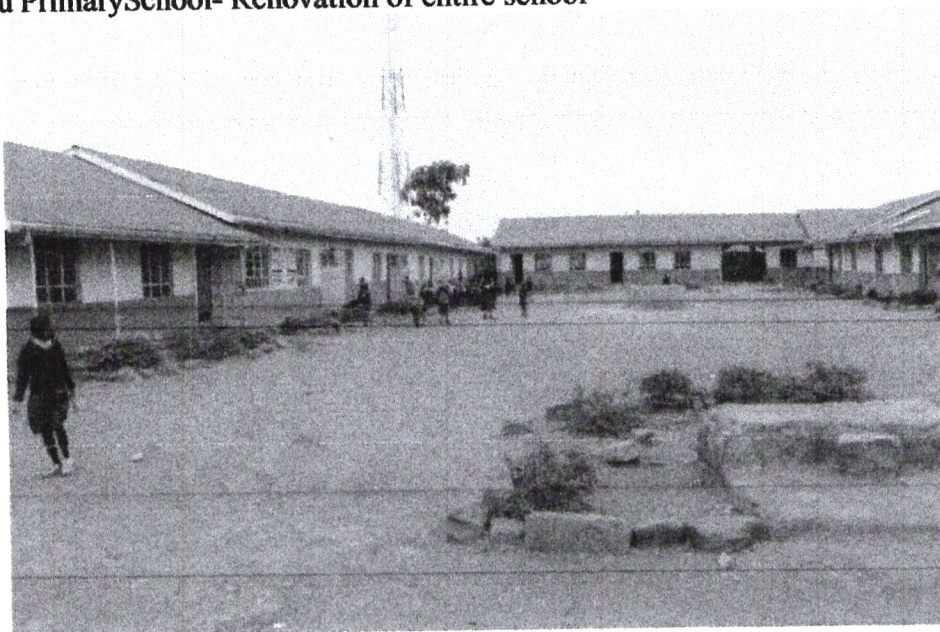


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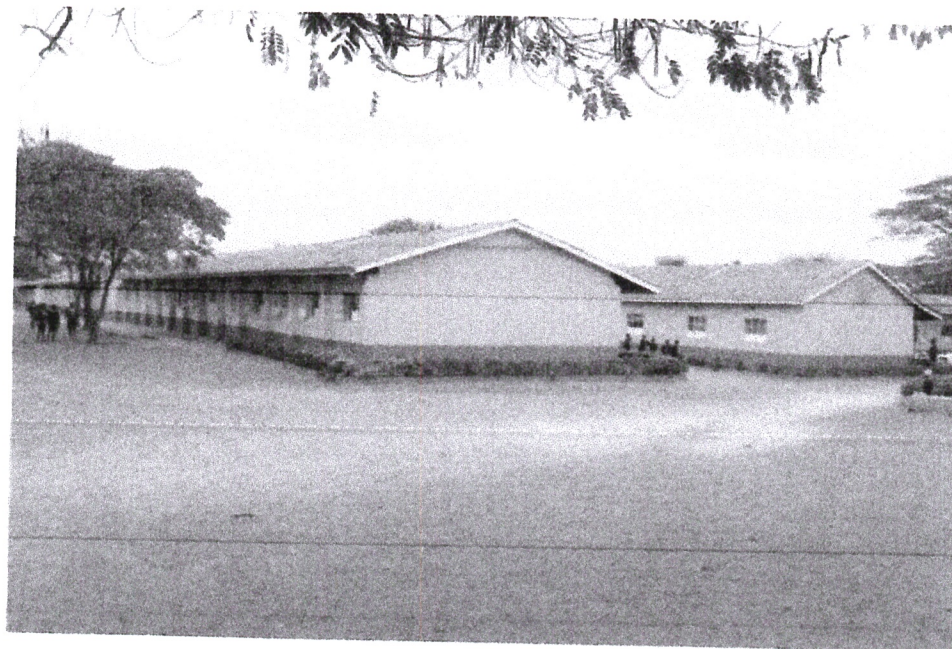
Development projects.

There are several successfully completed projects among them are;

1. Kianjau Primary School- Renovation of entire school



2. Biashara Chief's Office



3. Kimuchu Primary School- School complete facelift



4. Thika Girls Karibaribi- Dormitory Complex

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5. Kilimambogo Primary School- Complete renovation of the school

I hope this keeps you updated on the constituency activities during the Financial Year 2021/2022.
Thank you.

WILSON HURUKO

CHAIRMAN; NG-CDF COMMITTEE

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

Introduction

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

The key development objectives of *Thika Town Constituency 2018-2022* plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 -we increased number of classrooms from 44 to 50. The extra classrooms were constructed in the following schools; • Powerline Primary school-2 classrooms, • Athena Primary School- classrooms. • Gatuananya Secondary School-2 classrooms. -We increased the number of schools where complete renovations were done from 20 to 24 schools, the increment was due to renovation of St Patrick Primary School, Kilimambogo Primary School, St Kianjau Primary School and Kimuchu school - Bursary beneficiaries at all levels increased from 9,152 to

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				10,201.
Security	To improve the security in Thika Town Constituency	Improved security in the constituency	To allocate funds to 20 administrative offices within the constituency, either by construction of new offices or improving the facilities in place.	In FY 2021/2022, Thika Town Constituency was able to fund administrative offices which will immensely improve security in the constituency. Its important to note that funds were allocated to construct Kiandutu Police Station which will improve security in the area as the current facilities were far apart which was affecting the area's security.
Environment	To improve environmental conservation in the constituency	Improved health	Purchase and installation of water tanks, gutters in 17 institutions of learning.	In FY2021/2022; 10 Schools were allocated funds for purchase and installation of water tanks in the institutions to improve water harvesting in the schools.
Sports	To enhance youth involvement	Inclusivity in the developments of the constituency	Conduct sports tournaments	In FY2021/2022, The constituency allocated funds for conducting ward tournaments in the constituency where more than 60 teams benefited with balls, sport kits and awards.
Disaster Management	To increase level of preparedness in case of emergency	To reduce level of severity in case of occurrence of disaster	Set aside funding amounting to ksh 7,198,207 from the constituency's allocation for emergency occurrence in the constituency.	In the year 2021/2022, Thika Town NG-CDF was able to implement projects whose funding could not be postponed until the next financial year this include construction of Kiboko Primary School ablution block where the pupils had very limited facilities.

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Thika Town 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Thika Town NG-CDF allocated funds for purchase and installation of water tanks which will improve the school's water capacity. This in turn will enable the school water the trees that had been planted in the previous financial years thus improving the environment conservation strategies as alluded by the Strategic plan.

3. Employee welfare

We invest in providing the best working environment for our employees. Thika Town 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. Thika Town 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-

Thika Town NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Thika Town 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.

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

10 SEP 2022


.....
Joan Koech
FAM

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-Thika Town Constituency is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Thika Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Thika Town 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.

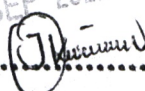
The Accounting Officer in charge of the NGCDF Thika Town Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used 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- Thika Town Constituency financial statements were approved and signed by the Accounting Officer on 10/9/ 2022.

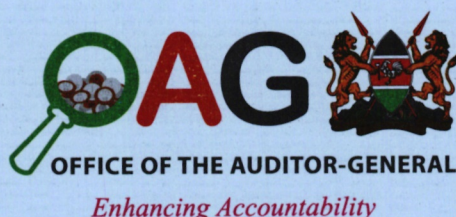
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Name: Huruko N Njau
Chairman – NGCDF Committee

.....

Name: Joan Koech
Fund Account Manager

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Thika Town Constituency set out on pages 1 to 38,

Report of the Auditor-General on National Government Constituencies Development Fund - Thika Town Constituency for the year ended 30 June, 2022

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flow and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Thika Town Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unreconciled and Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.60,423,754 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement for the month of June, 2022 revealed payments in cash book not recorded in bank statement amounting to Kshs.5,949,411. Included in the balance are stale cheques amounting to Kshs.1,114,430 which had not been reversed in the cash book as at 30 June, 2022. Further, unpresented cheques amounting to Kshs.228,875 relating to Value Added Tax (VAT) owing to Kenya Revenue Authority, had remained outstanding since 2016. No explanation was provided for failure to remit the tax which could attract penalties. In addition, an examination of the cheque dispatch registers revealed that some bursary beneficiaries had not collected their cheques and no reasons were given for the uncollected cheques.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.60,423,754 could not be confirmed.

2. Irregular Payment of Committee Allowances

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services expenditure of Kshs.8,066,601 which includes an amount of Kshs.1,507,000 and Kshs.1,206,600 in respect of other committee expenses and committee expenses respectively. Review of documents provided in support of the expenditure revealed that there was no evidence that the committee approved the annual workplan detailing the activities to be undertaken during the year, through resolutions in a committee meeting.

In the circumstances, the regularity and completeness of the committee allowances amounting to Kshs.2,713,600 could not be confirmed.

3. Irregular Payment of Sports Expenditure

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.50,321,837 which includes an amount of Kshs.4,489,131 incurred on various sports items and equipment. However, documentary evidence such as delivery notes to confirm delivery, a distribution schedule and criteria used for distribution of the items were not provided for audit.

In the circumstances, the accuracy and completeness of the sports expenditure of Kshs.4,489,131 could not be confirmed.

4. Irregular Payment for ICT Hub

The statement of receipts and payments reflects other payments amounting to Kshs.1,169,257 for implementation of ICT Hubs. Review of documents revealed that the Fund initiated the ICT Hub at a private commercial institution which uses the ICT equipment for teaching and training their students. Further, no documentary evidence was provided to confirm delivery of equipment to the institution.

In the circumstances, the accuracy and completeness of the other payments amounting to Kshs.1,169,257 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 - Thika 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 audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget and actual on comparable basis totalling Kshs.217,850,286 and Kshs.157,426,531 respectively, resulting to an under expenditure of Kshs.60,423,754 or 28% of the budget.

The underperformance affected the planned activities and may have impacted negatively on service delivery to the people of Thika Town Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Return Unutilized Project Management Committee Balances

Annex 5 to the financial statements reflects Project Management Committee unutilized fund balances amounting to Kshs.47,803,187 as at 30 June, 2022 in respect of forty-five (45) bank accounts, which were not transferred to the Constituency Fund account. This was contrary to Section 12(8) of the National Government Constituency Development Fund Act, 2015 which requires that all unutilized funds of the Project Management Committees shall be returned to the Constituency Fund account. Further, bank statements, cashbook and certificates of bank balances relating to thirty-two (32) Project Management Committee accounts were not provided for audit.

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

2. Failure to Report on Use of Emergency Funds

The statement of receipts and payments and Note 7 to the financial statements reflect other grants and transfers amounting to Kshs.50,321,837 which includes emergency expenditure of Kshs.5,800,000. However, no evidence indicating that the emergency expenditure was reported to the Board in the prescribed format was provided for audit. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the utilization of emergency reserve shall be reported to the Board within 30 days of the occurrence of emergency in the format prescribed by the Board.

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

3. Irregularities in Transfers to Other Government Units

The statement of receipts and payments reflects transfer to other Government units amounting to Kshs.94,583,187 as disclosed in Note 6 to the financial statements, which includes transfers to primary and secondary schools amounting to Kshs.45,533,187 and Kshs.48,750,000 respectively. Review of the records provided and audit carried out in the month of March, 2023 revealed the following anomalies;

3.1 Delayed Construction of Dining Hall at Kenyatta Girls Secondary School

During the year the Fund Management disbursed a total of Kshs.4,000,000 to Kenyatta Girls Secondary School on 6 August, 2021 for the construction of a dining hall. Review of documents provided revealed that the contract was awarded to a local contractor at a contract sum of Kshs.3,998,670. Audit inspection carried out in the month of March, 2023 revealed that the project had just started and was at foundation level. No explanation was provided for the delays in the project implementation.

In the circumstances, stakeholder may not obtain value for money from the delayed implementation of the project.

3.2 Irregular Procurement of the Construction of 400 Metres Perimeter Wall at Kiganjo Primary School

Included in transfers to other Government units amounting to Kshs.94,583,187 is Kshs.3,000,000 disbursed Kiganjo Primary School for construction and completion of a 400 metres stone perimeter wall. The contract was awarded in two phases at contract sums of Kshs.2,998,930 and Kshs.3,500,000 both totalling Kshs.6,498,930. Review of procurement documents revealed that the works were procured through restricted tendering and the tenders for both phase one and two awarded to the same contractor. This indicates that the works were split and restricted tendering method used instead of using national open tender. This was contrary to Section 37 of the NG-CDF Act, 2015 which states that all works and services relating to projects under this Act shall be procured in accordance with the provisions of the Public Procurement and Asset Disposal Act, 2015.

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

3.3 Construction of Classrooms at Barracks Primary School

During the year an amount of Kshs.4,600,000 was disbursed to Barracks Primary School for construction of four (4) classrooms. Review of procurement documents revealed that the contract was awarded to a local contractor at a contract sum of Kshs.4,599,540. Physical verification carried out in the month of March, 2023 revealed poor workmanship since the floors of the classrooms had developed potholes and cracks. Further, the project was not labelled to show that it was funded by the NG-CDF Thika Town Constituency in the financial year 2021/2022.

In the circumstances, value for money was not obtained from the poorly constructed classroom project.

4. Delayed Implementation of Security Project

The statement of receipts and payments reflects other grants and other transfers amounting to Kshs.50,321,837 as disclosed in Note 7 to the financial statements, which includes an amount of Kshs.17,550,000 incurred on security projects. Review of documents provided for audit revealed that Githima police post was allocated an amount of Kshs.1,500,000 for construction of four (4) offices. However, the implementation of the

project had not commenced and no reasons were provided for failure to implement the project.

In the circumstances, value for money was not realized from the unimplemented security project.

5. Non-Compliance with Bursary Application and Awarding Guidelines

The statement of receipts and payments and Note 7 to the financial statements reflect other grants and transfers amounting to Kshs. 50,321,837 which includes bursaries to secondary schools, tertiary and special institutions totalling Kshs. 17,743,575. However, review of bursary records provided for audit revealed that the applications had not been vetted. In addition, the amounts awarded to the successful applicants were not indicated on the forms. This is contrary to circular CDFB/CEO/board circulars vol II (021) dated 16 June, 2020, which requires that applicants for bursary be vetted. Further, Management did not provide the bursary policy which sets the criteria for awarding the bursaries.

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

6. Failure to Maintain Project Management Committee Records and Reports

Review of five (5) sampled project returns for projects undertaken during the year under review revealed that there were no appointment letters for the project management committees. Further, records of project closure and handover reports to the constituency committee, were not provided for audit. This is contrary to Regulation 15(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that there shall be appointed a project management committee for each project in a Constituency which shall undertake project closure, labelling and handover upon completion.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 and as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the 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 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

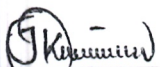
05 July, 2023

Thika Town Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022****I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	194,177,758	155,519,768
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	137,000	90,000
TOTAL RECEIPTS		194,314,758	155,609,768
PAYMENTS			
Compensation of employees	4	3,285,650	2,022,279
Use of goods and services	5	8,066,601	7,545,550
Transfers to Other Government Units	6	94,583,187	61,010,000
Other grants and transfers	7	50,321,837	68,861,291
Acquisition of Assets	8	-	-
Other Payments	9	1,169,257	-
TOTAL PAYMENTS		157,426,531	139,439,121
SURPLUS/DEFICIT		36,888,227	16,170,647

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

The Constituency financial statements were approved on 10/9/ 2022 and signed by:


Fund Account Manager

Name: Joan Koech


National Sub-County
Accountant

Name: Peter Kamau


Chairman NG-CDF
Committee

Name: Huruko W. Njau

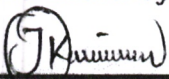
ICPAK M/No:4903

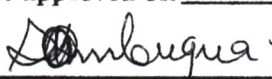
Thika Town Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****VIII. Statement of Assets and Liabilities As At 30th June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	60,423,754	23,535,528
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		60,423,754	23,535,528
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		60,423,754	23,535,528
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		60,423,754	23,535,528
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	23,535,528	7,364,881
Prior year adjustments	14	-	-
Surplus/Deficit for the year		36,888,227	16,170,647
NET FINANCIAL POSITION		60,423,754	23,535,528

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

The Constituency financial statements were approved on 10/9/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Joan Koech

Name: Peter Kamau
ICPAK M/No: 4903

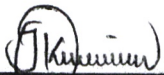
Name: Huruko W Njau

Thika Town Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****IX. Statement of Cash Flows for the Year Ended 30th June 2022**

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	194,177,758	155,519,768
Other Receipts	3	137,000	90,000
		194,314,758	155,609,768
Payments for operating activities			
Compensation of Employees	4	3,285,650	2,022,279
Use of goods and services	5	8,066,601	7,545,550
Transfers to Other Government Units	6	94,583,187	61,010,000
Other grants and transfers	7	50,321,837	68,861,291
Other Payments	9	1,169,257	-
		157,426,531	139,439,121
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		36,888,227	16,170,647
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		36,888,227	16,170,647
Cash and cash equivalent at BEGINNING of the year	10	23,535,528	7,364,881
Cash and cash equivalent at END of the year		60,423,755	23,535,528

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

The Constituency financial statements were approved on 10/9/ 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Joan Koech

Name: Peter Kamau
ICPAK M/No:4903

Name: Huruko W Njau

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	23,535,527	57,088,879	217,713,285	217,713,285	-	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts	137,000	137,000		137,000	-	137,000	0.0%
TOTAL RECEIPTS	137,225,879	23,672,527	57,088,879	217,850,285	217,713,285	137,000	99.9%
PAYMENTS							
Compensation of Employees	3,001,320	400,000	676,040	4,077,360	3,285,650	791,710	80.6%
Use of goods and services	9,336,679	5,959,679	6,472,283	21,768,641	8,066,601	13,702,040	37.1%
Transfers to Other Government Units	68,483,187	1,000,000	28,600,000	98,083,187	94,583,187	3,500,000	96.4%
Other grants and transfers	56,267,693	15,006,592	21,340,556	92,614,841	50,321,837	42,293,005	54.3%
Unallocated fund	137,000			137,000	-	137,000	0.0%
Other Payments	0	1,169,256.80		1,169,257	1,169,257		100.0%
TOTAL	137,225,879	23,535,528	57,088,879	217,850,286	157,426,531	60,423,754	72.3%

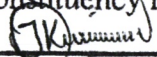
Thika Town Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

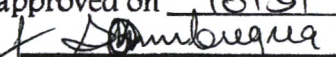
(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Financial Year 2021/2022 bursaries were disbursed after the close of the Financial year i.e in July 2022
- ii. Funds amounting to ksh24,088,879 were received in the month of June 2022 thus could not be utilized fully.
- ii. During the year, the constituency realised AIA amounting Ksh 137,000

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	60,423,754
Less undisbursed funds receivable from the Board as at 30th June 2022	-
	60,423,754
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	60,423,754

The Constituency financial statements were approved on 10/9/ 2022 and signed by


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Joan Koech

Name: Peter Kamau
ICPAK M/No: 4903

Name: Huruko W Njau

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,001,320	400,000.00	676,040	4,077,360	3,285,650	791,710	81
1.2 Committee allowances	2,500,000	1,700,000.00	867,000	5,067,000	1,206,600	3,860,400	24
1.3 Use of goods and services	2,724,013	1,585,000.00	1,484,251	5,793,264	2,749,901	3,043,363	47
Total	8,225,333	3,685,000	3,027,291	14,937,624	7,242,151	7,695,473	48
2.0 Monitoring and evaluation							
2.1 Capacity building	1,500,000	1,124,459.00	1,500,000	4,124,459	2,363,100	1,761,359	57
2.2 Committee allowances	1,500,000	750,000.00	1,800,000	4,050,000	1,507,000	2,543,000	37
2.3 Use of goods and services	1,112,666	800,220.00	821,032	2,733,918	240,000	2,493,918	9
Total	4,112,666	2,674,679	4,121,032	10,908,377	4,110,100	6,798,277	38

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements				
3.0 Emergency	7,192,207.00	3,400,000.00	892,207	11,484,414	-		
3.1 Primary Schools					5,400,000		
3.2 Secondary schools							
3.3 Tertiary institutions							
3.4 Security projects					400,000		
3.5 Unutilised							
Total	7,192,207	3,400,000	892,207	11,484,414	5,800,000	5,684,414	51
4.0 Bursary and Social Security							
4.1 Secondary Schools	20,000,000.00	4,548,011.00	7,986,286	32,534,297	13,093,750.00	19,440,547.00	40
4.2 Tertiary Institutions	13,000,000.00	548,822.18	3,364,709	16,913,531	4,607,825.00	12,305,706	27
4.3 Social Security							
4.4 Special Needs	1,841,931.04			1,841,931	42,000.00	1,799,931	2
Total	34,841,931	5,096,833	11,350,995	51,289,759	17,743,575	33,546,184	35
5.0 Sports							

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
5.1	2,741,777.58	1,747,354	0	4,489,132			
Total	2,741,778	1,747,354	-	4,489,132	4,489,132	-	100
6.0 Environment							
	2,741,777.58		1,997,354	4,739,132	4,739,130	2	
Total	2,741,778		1,997,354	4,739,132	4,739,130	2	100
7.0 Primary Schools Projects							
KARIBARIBI PRIMARY SCHOOL		1,000,000.00		1,000,000	1,000,000		
MUNYU PRIMARY SCHOOL			3,500,000	3,500,000	3,500,000		
ST PATRICK PRIMARY SCHOOL			4,000,000	4,000,000	4,000,000		
BARRACKS PRIMARY SCHOOL			4,600,000	4,600,000	4,600,000		

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
MOUNTAIN VIEW PRIMARY SCHOOL			3,500,000	3,500,000	3,500,000		
KIGANJO PRIMARY SCHOOL			3,500,000	3,500,000	-	3,500,000	
KILIMAMBOGO PRIMARY SCHOOL	3,500,000.00			3,500,000.00	3,500,000		
KIMUCHU PRIMARY SCHOOL	5,000,000.00			5,000,000.00	5,000,000		
THIKA MUSLIM PRIMARY SCHOOL	3,500,000.00			3,500,000.00	3,500,000		
MATATHIA PRIMARY SCHOOL	1,833,186.72			1,833,186.72	1,833,186.72		
KIANJAU PRIMARY SCHOOL	4,000,000.00			4,000,000.00	4,000,000		
POWERLINE PRIMARY SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
ATHENA PRIMARY SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
NGOLIBA PRIMARY SCHOOL	1,500,000.00			1,500,000.00	1,500,000		
KIGANJO PRIMARY SCH	3,000,000.00			3,000,000.00	3,000,000		
JOYTOWN SPECIAL PRIMARY SCHOOL	2,000,000.00			2,000,000.00	2,000,000		
Total	28,933,187	1,000,000	19,100,000	49,033,187	45,533,187	3,500,000	93

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
8.0 Secondary Schools Projects							
KENYATTA GIRLS SEC SCHOOL			4,000,000	4,000,000	4,000,000		
MARYHILL GIRLS HIGH SCHOOL			1,400,000	1,400,000	1,400,000		
KOMO SECONDARY SCHOOL			1,000,000	1,000,000	1,000,000		
NGOLIBA SECONDARY SCHOOL			3,000,000	3,000,000	3,000,000		
MBAGATHI SECONDARY SCHOOL			100,000	100,000	100,000		
MBAGATHI SECONDARY SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
MAGOGONI SECONDARY SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
KIMUCHU SECONDARY SCHOOL	2,500,000.00			2,500,000.00	2,500,000		
THIKA GARISSON SECONDARY SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
QUEEN OF ROSARY SECONDARY SCHOOL	3,450,000.00			3,450,000.00	3,450,000		

Thika Town Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
CHANIA GIRLS HIGH SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
THIKA GIRLS KARIBARIBI SECONDARY SCHOOL	4,000,000.00			4,000,000.00	4,000,000		
GATUANYAGA MIXED SECONDARY SCHOOL	2,300,000.00			2,300,000.00	2,300,000		
MUNYU MIXED SECONDARY SCHOOL	2,500,000.00			2,500,000	2,500,000.00	-	
KARIBARIBI SECONDARY	2,500,000.00			2,500,000	2,500,000	-	
BROADWAY HIGH SCHOOL	3,000,000.00			3,000,000	3,000,000	-	
THIKA HIGH SCHOOL	4,000,000.00			4,000,000	4000000		
MARYHILL GIRLS HIGH SCHOOL	1,800,000.00			1,800,000.00	1800000	-	
CHANIA BOYS HIGH SCHOOL	4,000,000.00			4,000,000	4000000	-	
Total	39,250,000	-	9,500,000	48,750,000	48,750,000	-	100
9.0 Tertiary institutions Projects				-	-		
TSC Office-Thika East	300,000			300,000	300,000	-	
Total	300,000		-	300,000	300,000	-	100
10.0 Security Projects				-	-		
GATUANYAGA POLICE POST		3,000,000.00		3,000,000.00	0		

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
						3,000,000.00	
MAKONGENI CHIEFS OFFICE		700,000.00		700,000.00	700,000		
ATHENA POLICE POST		1,000,000.00		1,000,000.00	1,000,000		
DCC THIKA EAST		48,658.00		48,658.00	-	48,658	
GATUANYAGA ASSISTANT CHIEFS OFFICE		1,874.00		1,874.00	-	1,874	
MAGOGONI ASSISTANT CHIEFS OFFICE		11,873.00		11,873.00	-	11,873	
NGOLIBA CHIEFS OFFICE			1,000,000	1,000,000.00	1,000,000		
KOMO POLICE POST			1,000,000	1,000,000.00	1,000,000		
CIPU THIKAEAST			300,000	300,000.00	300,000		
GITHIMA POLICE POST			1,500,000	1,500,000.00	1,500,000		
KILIMAMBOGO CHIEFS OFFICE			800,000	800,000.00	800,000		
CHIEF BIAHARA			2,500,000	2,500,000.00	2,500,000		
GATHIGURU ASSISTANT CHIEFS OFFICE	600,000.00			600,000.00	600,000		

Thika Town Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
THIKA POLICE HEADQUARTERS	2,050,000.00			2,050,000.00	2,050,000		
BIASHARA CHIEFS OFFICE	1,000,000.00			1,000,000.00	1,000,000		
KIANG'OMBE ACC OFFICE	1,500,000.00			1,500,000.00	1,500,000		
KIANDUTU POLICE STATION	1,800,000.00			1,800,000.00	1,800,000		
CIPU THIKA WEST	300,000.00			300,000.00	300,000		
KIMUCHU POLICE POST	1,500,000.00			1,500,000.00	1,500,000		
Total	8,750,000	4,762,405	7,100,000	20,612,405	17,550,000	3,062,405	85
11.0 Acquisition of assets				-		-	
	0.00						
Total	0.00		0.00	0.00		0.00	
12.0 Other payments				-		-	
IHUB		1,169,257		1,169,257.00	1,169,257		
Total		1,169,257	-	1,169,257	1,169,257	-	100
13.0 unallocated fund							
Unapproved projects						-	
AIA						137,000	

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
				137,000			
PMC savings							
Total			-	137,000	-	137,000	
	137,088,879	23,535,528	57,088,879	217,850,286	157,426,531	60,423,755	72

(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-Thika 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior 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.

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	AIE Number	2021-2022	2020 - 2021
		Kshs	Kshs
Normal Allocation	B104509		15,000,000.00
	B104680		19,000,000.00
	A823731		35,367,724.00
	B124736		8,000,000.00
	B119661		8,500,000.00
	B128050		13,000,000.00
	B128293		6,900,000.00
	B132053		6,000,000.00
	B132347		6,000,000.00
	B126016		13,000,000.00
	B126308		7,000,000.00
	B105103		11,600,000.00
	B096897		6,152,043.80
	B140747	12,000,000.00	
	B105302	33,000,000.00	
	B105673	44,000,000.00	
	B105942	22,000,000.00	
	B128714	5,000,000.00	
	B163877	12,000,000.00	
	B154222	12,000,000.00	
	B154443	18,000,000.00	
	B154497	24,088,879.00	
	A888503	12,088,879.03	
Conditional Grants			
Receipt from other Constituency	AIE NO...		
TOTAL		194,177,758.03	155,519,768

Thika Town Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****2. Proceeds From Sale of Assets**

Description	2021-2022	2020 - 2021
	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	-	-

3. Other Receipts

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Interest Received		
Rents		
Receipts Sale of Tender Documents	137,000.00	90,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	137,000.00	90,000

4. Compensation Of Employees

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,069,016.00	1,925,079
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,112,954.00	-
Employer Contributions Compulsory NSSF	103,680.00	97,200
TOTAL	3,285,650.00	2,022,279

Thika Town Constituency
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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	281,660.00	634,800.00
Electricity	10,000.00	0.00
Water & sewerage charges	74,125.25	0.00
Office rent	840,000.00	832,758.00
Communication, supplies and services	110,752.39	196,670.00
Domestic travel and subsistence	-	0.00
Printing, advertising and information supplies & services	60,001.00	301,352.00
Rentals of produced assets		0.00
Training expenses	2,363,100.00	0.00
Hospitality supplies and services	34,091.68	93,166.00
Other committee expenses	1,507,000.00	0.00
Committee allowance	1,206,600.00	3,879,700.00
Insurance costs	-	0.00
Specialised materials and services	-	0.00
Office and general supplies and services	500,000.00	875,080.00
Fuel , oil & lubricants	240,000.00	180,000.00
Other operating expenses	-	0.00
Bank service commission and charges	198,951.00	0.00
Other Operating Expenses	-	0.00
Security operations	640,320.00	0.00
Routine maintenance - vehicles and other transport equipment	-	552,024.11
Routine maintenance- other assets	-	-
TOTAL	8,066,601.32	7,545,550

Thika Town Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****Notes To The Financial Statements (Continued)****6. Transfer To Other Government Units**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	45,533,186.72	42,800,000.00
Transfers to Secondary Schools	48,750,000.00	15,850,000.00
Transfers to Tertiary Institutions	300,000.00	2,360,000
TOTAL	94,583,186.72	61,010,000

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	13,093,750.00	42,076,000
Bursary -Tertiary (see attached list)	4,607,825.00	11,679,000
Bursary- Special Schools	42,000.00	1,749,000
Mocks & CAT (see attached list)	-	0.00
Social Security programmes (NHIF)	-	0.00
Security Projects (see attached list)	17,550,000.00	3,659,937
Sports Projects (see attached list)	4,489,131.58	3,747,354.48
Environment Projects (see attached list)	4,739,130.03	750,000
Emergency Projects (see attached list)	5,800,000.00	5,200,000
TOTAL	50,321,836.61	68,861,291

Notes To the Financial Statements (Continued)

8. Acquisition Of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Bicycles & Motorcycles	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of office furniture and and General Equipment	0.00	0.00
Purchase of computers ,printers and other IT equipments	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets		
TOTAL	-	0

9. Other Payments

	Ksh	Ksh
Strategic Plan	0.00	0.00
ICT Hubs	1,169,256.80	0.00
TOTAL		0.00

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

1,169,256.80

Notes to the Financial Statement Continued**10: Cash Book Bank Balance**

Name of Bank, Account No. & currency		2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
	Account Number		
Equity Bank Thika Supreme centre branch	A/C no.90261620323	60,423,754.28	23,535,528
		-	-
TOTAL		60,423,754.28	23,535,528

11: Outstanding Imprests

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2022)
		Kshs	Kshs	Kshs
			-	-
	Date imprest taken	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-

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

Closing Retention as at 30th June D= A+B-C	-	-
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12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	
Gratuity held during the year (B)	341,620.00	
Gratuity paid during the Year (C)	341,620.00	
Closing Gratuity as at 30 th June D= A+B-C	-	

13. Balances Brought Forward

	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	23,535,527.70	7,364,881.00
Cash in hand		
Imprest		
TOTAL	23,535,527.70	7,364,881

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements		Adjusted Balance** b/f FY 2020/2021
		Adjustments	
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	23,535,527.70		23,535,528
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	23,535,527.70	-	23,535,528

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020- 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	0.00	.00
Imprest issued during the year (B)	0.00	.00
Imprest surrendered during the Year (C)	0.00	.00
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	0.00	.00
Net changes in accounts receivables A-D	0.00	0.00

16. Changes in Accounts Payable – Deposits and Retentions

	2021- 2022	2020- 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2020 (A)	0	0.00
Deposits and Retention held during the year (B)	0	0.00
Deposits and Retention paid during the year ©	0	0.00
Closing accounts payable at 30th June (D=A+B-C)	0	0.00
Net changes in accounts payables A-D		

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020- 2021
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
TOTAL	0.00	0.00

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020- 2021
	Kshs	Kshs
NGCDF Staff	0	0.00
Others (specify)	-	0.00
	-	0.00

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	791,710.00	491,721.00
Use of goods and services	13,702,040.00	8,072,556.00
Amounts due to other Government entities (see attached list)	3,500,000.00	34,600,000.00
Amounts due to other grants and other transfers (see attached list)	42,293,005.00	36,200,873.00
Acquisition of assets		-
Others (specify)	-	1,169,257.00
Funds pending approval	137,000.00	90,000.00
TOTAL	60,423,755.00	80,624,407.00

Thika Town Constituency

National Government Constituencies Development Fund (NGCDF)

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

17.4: PMC account balances (See Annex 5)

	2021-2022	2020- 2021
	Kshs	Kshs
PMC account balances (see attached list)	47,803,187.00	16,052,482
	47,803,187.00	16,052,482

Thika Town Constituency
National Government Constituencies Development Fund (NGCDF)
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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2021/2022	2020/2021
Compensation of employees	Payment of staff salaries	791,710.00	491,721
Use of goods & services	goods and services	13,702,040.00	8,086,556
Amounts due to other Government entities			
Primary schools		3,500,000.00	22,600,000
Secondary schools		0.00	12,000,000
Tertiary		0.00	-
Sub-Total		3,500,000.00	34,600,000.00
Amounts due to other grants and other transfers			
Bursary		33,546,184.00	16,683,445.00
Security		3,062,405.00	11,862,405.00
Emergency		5,684,414.00	2,695,270.00
Environment		2.00	3,198,398.00
sports		-	1,747,354.00
Sub-Total		42,293,005.00	36,186,872.00
Others (<i>specify</i>)			-
CIH			1,169,257.00
Sub-Total			1,169,257.00
Funds pending approval	AIA	137,000.00	90,000.00
Grand Total		60,423,755.00	80,624,406.00

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	0			
Buildings and structures	0			
Transport equipment	0			
Office equipment, furniture and fittings	519,680			519,680
ICT Equipment, Software and Other ICT Assets	0			
Other Machinery and Equipment	0			
Heritage and cultural assets	0			
Intangible assets	0			
Total	519,680	0	0	519,680

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/2021
ATHENA AP POST	EQUITY	0090262187718	1,079,088.00	
BIASHARA LOCATION CHIEFS OFFICE	EQUITY	0340279699876	139,883.00	
DEPUTY ADM POLICE COMMANDER KIANG'OMBE	EQUITY	0090279830794	98,322.00	
GITHIMA POLICE STATION	EQUITY	1710279660525	1,501,277.00	
KIANJAU SUB LOCATION (KIANDUTU) ASST. CHIEFS OFFICE	EQUITY	0340280257594	112,436.00	
KIMUCHU POLICE POST	EQUITY	0340279063031	1,501,100.00	
KOMO POLICE POST	EQUITY	1710279796853	1,610.00	
MAKONGENI CHIEFS OFFICE	EQUITY	0090281019185	450.00	
THIKA POLICE HQ	EQUITY	0090279294995	1,151,300.00	500,387
NGOLIBA CHIEF	EQUITY	0090262187619	63,639.00	
BROADWAY HIGH SCHOOL	EQUITY	0090266417700	3,088,267.00	
CHANIA HIGH SCHOOL	EQUITY	0090266418520	4,003,634.00	
CHANIA GIRLS SECONDARY SCHOOL	EQUITY	0090266417370	925,058.00	531,649
GATUANYAGA MIXED DAY SECONDARY SCHOOL	EQUITY	0340279082587	2,270,929.00	
KARIBARIBI SECONDARY SCHOOL	EQUITY	0090262351616	2,502,989.00	1,150,400
KENYATTA GIRLS SECONDARY SCHOOL	EQUITY	0090266455299	4,102,335.00	
KIMUCHU SECONDARY SCHOOL	EQUITY	0090262232761	528,853.00	
KOMO SECONDARY SCHOOL	EQUITY	0340279308918	1,342.00	
MAGOGONI COMMUNITY SECONDARY SCHOOL	EQUITY	0340279342300	271,847.00	

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MUNYU MIXED SECONDARY SCHOOL	EQUITY	0340279043470	765,472.00	
NGOLIBA SECONDARY SCHOOL	EQUITY	0090266406621	1,075,392.00	
QUEEN OF ROSARY SECONDARY SCHOOL	EQUITY	0090266379483	1,236,678.00	
THIKA GIRLS KARIBARIBI SECONDARY SCHOOL	EQUITY	0090263317823		533,211
THIKA HIGH SCHOOL	EQUITY	1550279257226	720,839.00	315,704
ATHENA PRIMARY SCHOOL	EQUITY	0090276546823	30,632.00	
GATUANYAGA PRIMARY SCHOOL	EQUITY	0090265975444		229,066
GITHIMA PRIMARY SCHOOL	EQUITY	1710279073897		339,781
JAMHURI PRIMARY SCHOOL	EQUITY	0090276504985		185,109
JOYTOWN PRIMARY SCHOOL	EQUITY	0090265469850	210,529.00	
KAMENU PRIMARY SCHOOL	EQUITY	0090270692228		1,248,656
KARIBARIBI PRIMARY SCHOOL	EQUITY	0090262081494		571,716
KIANJAHU PRIMARY SCHOOL	EQUITY	1710280042705		1,861,395
KIANJAU PRIMARY SCHOOL	EQUITY	0090262205207	348,533.00	515,611
KIGANJO PRIMARY SCHOOL	EQUITY	0090270583760	3,120,098.00	
KIMUCHU PRIMARY SCHOOL	EQUITY	0090265966907	5,001,099.00	2,975,342
KISIWA PRIMARY SCHOOL	EQUITY	0340276638540		89,461
MATATHIA PRIMARY SCHOOL	EQUITY	0090265960723	1,958,682.00	155,555
MOUNTAIN VIEW PRIMARY SCHOOL	EQUITY	0090265412963	265,776.00	
MUNYU PRIMARY SCHOOL	EQUITY	0090277272511	494,674.00	4,460,236
NGOLIBA PRIMARY SCHOOL	EQUITY	0090276488035	54,020.00	
POWERLINE PRIMARY SCHOOL	EQUITY	1710279051781	1,584,544.00	

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ST. PATRICK PRIMARY SCHOOL	EQUITY	0090266415920	4,087,899.00	
THIKA BARRACKS PRIMARY SCHOOL	EQUITY	0090271562587	1,940.00	
THIKA MUSLIM PRIMARY SCHOOL	EQUITY	0340280032908	3,502,021.00	164,421
UMOJA PRIMARY SCHOOL	EQUITY	0090277824620		224,782
			47,803,187.00	16,052,482

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
TT/NG-CDF/OAG/FY 2020/2021/001	Delayed projects implementation	Delays due to requests for change of activities	Resolved	

10 SEP 2022

(Signature)

Name: Joan Koech
Fund Account Manager.

