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**REPORT**

TABLED  
BY:

Leader of Majority  
Party (Lom)

CLERK AT  
TABLE:

Joyce Lemerelle

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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



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**NDIA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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**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 Ndia 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 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Timothy Njichi
2.	Sub-County Accountant	Lydia Njeru
3.	Chairperson NGCDFC	Beatrice Mwangi
4.	Member NGCDFC	Name of alternate signatory

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 70  
NGCDF Ndia Constituency Office Building/House/Plaza  
Baricho/Kerugoya Avenue/Road/Highway  
Baricho, KENYA

**(f) Ndia Constituency NGCDF Contacts**

Telephone: (254) 703362365

E-mail: [tnjichi@ngcdf.go.ke](mailto:tnjichi@ngcdf.go.ke)

Website: [ndiacdf.Org](http://ndiacdf.Org)

**(g) Ndia Constituency NGCDF Bankers**

Equity Bank Ltd

A/C NO.0420294874971

Kagio Branch

P.o Box 134-10306

Kagio, Kenya

**(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

Include among others the following:



**BEATRICE MWANGI  
NG CDF NDIA CHAIRPERSON**

The budget performances differ with the actual amount for current year based on economic classification and programmes due to late disbursement of funds.

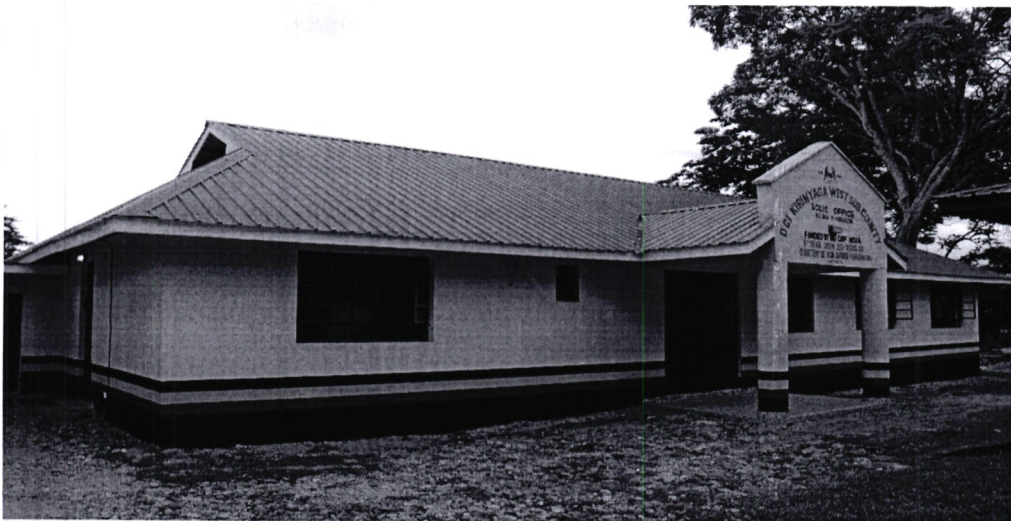
There have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG CDF Projects.

Other issues that normally affect implementation process is the late disbursement of funds, late approval of proposals and reallocations. We wish that the disbursement will be done in time and also to speed up the process of approving project fund reallocations.

### **Detail key achievements for the NG CDF**

- Uplifted the unfortunate in society through the bursary funding.
- Improved security through provision of offices and houses to AP posts, police post & chiefs camps.
- Development of day and boarding secondary schools and improving learning institutions.
- Eradicating poverty at grass root level.

### **SECURITY PROJECT**





Signature

*Mwanyi*  
30 SEP 2021  
CHAIRMAN NGCDF COMMITTEE

NGCDF NDIA  
P.O. Box 70 - 10302, BARICH

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 *Ndia constituency 2018-2022* plan are to:

*Objectives of the constituency as per the Strategic Plan*

- a) Promotion of Education, Learning and Training
- b) Enhance administration and security
- c) Promotion of Sports and creative talent
- d) Protection of the environment
- e) Prudent use of public resources

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	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 20/21 -we increased number of classrooms, renovated classrooms, constructed laboratories ,dinning hall, we sank boreholes in schools etc - Bursary beneficiaries at all levels were awarded a higher amount
Security	Enhance administration and security	To enhance security	Construct more police posts and housing units and installation of	During the F/y 2020/21 we constructed offices,

			street security lights, water connectivity	renovated offices, installed electricity, fenced and constructed toilets
Environment	Protection of the Environment	To ensure environmental sustainability	Green the environmental premises of schools with live fences River regeneration Construct improved sanitation facilities	Constructed a 10 door pit latrine and a urinal at kahiro primary school to improve sanitation facilities
Sports	Promotion of sports and creative talent	To mentor youth through sports	Procure set of uniforms and sporting kits	Carried out constituency sports tournament and the winning teams were awarded, we procured sport uniforms
Emergency				Constructed toilets after the existing one sunk due to heavy rain.

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

Ndia 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 NDIA NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** NDIA 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; NG CDF 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, improve sanitation level sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

**2. Environmental performance**

In keeping the environment clean and sustainable NGCDF Ndia involves the community, schools and other like-minded individuals in problem solving on issues about the environment. This is achieved through financing schools and groups in tree planting activities and seed beds preparation where they later sell the seedlings to other members of the community at a lower cost which enable them to offer a hand in conserving the environment.

We also sink boreholes in schools to enable them water the planted trees and grass which in the end prevent soil erosion and clean classes to live in a clean environment.

**3. Employee welfare**

We invest in providing the best working environment for our employees. Ndia 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. Ndia constituency invests in capacity building programs for employees. Ndia constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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-**

NG CDF Ndia 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 interests

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

Ndia 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.

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

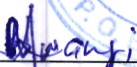
The Accounting Officer in charge of the NGCDF-Ndia Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

The Accounting Officer in charge of the NGCDF-Ndia Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Ndia 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 Ndia 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

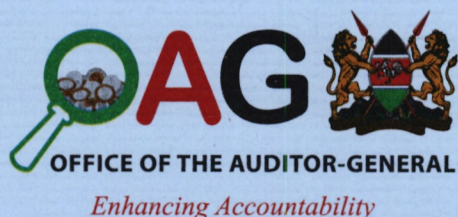
The NGCDF- Ndia Constituency financial statements were approved and signed by the Accounting Officer on 30 SEP 2021.

  
Chairman NGCDF Committee  
Name: BEATRICE WANGUI MWANGI

  
Fund Account Manager  
Name: TIMOTHY NJICHI

# REPUBLIC OF KENYA

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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ndia Constituency set out on pages 14 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies

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*Report of the Auditor-General on National Government Constituencies Development Fund - Ndia Constituency for the year ended 30 June, 2021*

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 - Ndia Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

## **Basis for Qualified Opinion**

### **1.0 Unsupported Use of Goods and Services Balance**

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amount of Kshs.7,410,032, which includes fuel, oil and lubricants balance of Kshs.568,963. However, the fuel register was not provided for audit review.

In the circumstances, the accuracy and completeness of the use of goods and services amount of Kshs.568,963 could not be confirmed.

### **2.0 Un-confirmed Opening Balances**

Review of the statement of receipts and payments and respective Notes to the financial statements revealed that the amounts detailed in the table below have comparative balances which differ with the audited amounts for the financial 2019/2020.

	<b>Item</b>	<b>Audited Financial Statements for 2019/2020 (Kshs.)</b>	<b>Comparative Balances for (2020/2021) (Kshs.)</b>	<b>Variance (Kshs.)</b>
1.	Use of Goods and Services (Note 5)	7,168,990	6,623,990	545,000
2.	Other Payments (Note 9)	-	545,000	(545,000)
3.	Transfer to Primary Schools (Note 6)	56,330,413	-	56,330,413
4.	Transfer to Secondary Schools (Note 6)	25,273,387	56,330,413	(31,057,025)
5.	Transfer to Tertiary Institutions (Note 6)	-	25,273,387	(25,273,387)

In addition, the statement of assets and liabilities reflects a prior year adjustment of Kshs.2,200,368. However, Note 14 to the financial statements reflects a Nil balance, giving rise to an unexplained variance of Kshs.2,200,368.

Further, the statement of receipts and payments reflect a Nil balance under other receipts while Note 3 to the financial statements reflects a balance of Kshs.2,200,368 for the item, giving rise to an unexplained variance of Kshs.2,200,368.

In the circumstances the accuracy and completeness of the amounts and balances reflected in the financial statements 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 - Ndia Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects a final budget and actual receipts of Kshs.212,460,719 and Kshs.174,468,092 respectively resulting to a under-funding of Kshs.37,992,627 or 18% of budgeted receipts. Further the statement reflects budgeted and actual expenditure of Kshs.212,460,719 and Kshs.174,107,377 respectively resulting to an under expenditure of Kshs.38,353,342 or 18% of budgeted expenditure.

Based on the approved estimates, the under funding and under expenditure affected the planned activities of the Fund and may have impacted negatively on service delivery to the public.

#### **2. Unresolved Prior Year Matters**

Various prior year audit issues remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year matters are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1.0 Lack of Bursary Disbursement Policy**

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers balance of Kshs.70,351,901, which includes an amount of bursaries to secondary schools of Kshs.40,359,856. However, the Fund does not have a policy to guide the procedures and processes for efficient and effective management of the bursary fund contrary to requirements of Constituencies Development Fund Board circular no. Vol. 1/1111 dated 13 September, 2010.

In addition, there was no evidence of vetting of the bursary applicants to identify the needy cases.

In the circumstances, the bursary awards may not have been granted to the deserving applicants.

### **2.0 Un-surrendered Project Management Committees Bank Balances**

Note 17.4 to the financial statements on other disclosures reflects Project Management Committees' bank accounts balances totalling to Kshs.21,314,045 as at 30 June, 2021. The amount was not returned to constituency development fund account as required by Section 7(1) of the National Government Constituencies Development Fund Act, 2015 which states that all receipts, savings and accruals to the Fund and the balance of the Fund at the end of each financial year shall be returned to the Fund and applied in accordance with Section 6(5) of this Act.

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

### **3.0 Unutilized Projects**

During the year under review, the Fund implemented two (2) projects, Kibingoti Modern Kitchen and Store and Upper Baricho Primary Social Hall Kitchen at a cost Kshs.1,400,000 and Kshs.1,500,000 respectively. However, physical verification of the projects revealed that the projects were complete but were not being utilized.

In the circumstances, there is no value for money on the projects expenditure and public resources were not efficiently utilized contrary to Regulation 43 (d) of the Public Finance Management (National Government) Regulations, 2015 which requires elimination of wastage in utilization of public resources.

### **4.0 Unsatisfactory Implementation of Projects**

The statement of receipts and payments and Note 7 to the financial statements, reflects other grants and transfers amount of Kshs.70,351,901, which includes expenditure on construction of a 500 sitting capacity dining hall at Gacharu secondary school at a cost of Kshs.2,500,000. However, physical verification revealed that the project was incomplete and had cracked walls. The window panes were not fixed and the paint was falling off. The project file was also not provided for audit review.

In the circumstances, value for money for the expenditure of Kshs.2,500,000 was not realized.

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 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 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 Fund's policies and procedures may deteriorate.

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

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

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

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

  
 CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

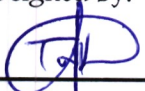
**08 September, 2022**

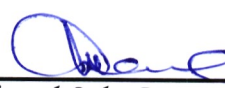
**Ndia Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

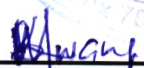
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Not e	2020 – 2021 Kshs	2019 - 2020 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	172,267,724	131,638,767
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>172,267,724</b>	<b>131,638,767</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,629,704	2,829,305
Use of goods and services	5	7,410,032	6,623,990
Transfers to Other Government Units	6	92,642,040	81,603,800
Other grants and transfers	7	70,351,901	45,028,259
Acquisition of Assets	8	73,700	1,150,000
Other Payments	9	0	545,000
<b>TOTAL PAYMENTS</b>		<b>174,107,377</b>	<b>137,780,354</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(1,839,653)</b>	<b>(6,141,587)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ndia Constituency financial statements were approved on 30 SEP 2021 and signed by:

  
Fund Account Manager  
Name: Timothy Njichi

  
National Sub-County  
Accountant  
Name: Lydia Njeru  
ICPAK M/No:18250


  
Chairman NG-CDF Committee  
Name: Beatrice Mwangi


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

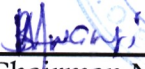
**VIII. STATEMENT OF ASSETS AND LIABILITIES**

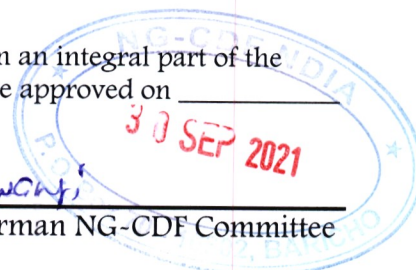
	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	6,364,830	6,004,115
Cash Balances (cash at hand)	10B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>6,364,830</b>	<b>6,004,115</b>
Accounts Receivable			
Outstanding Imprests	11	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>6,364,830</b>	<b>6,004,115</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			0
Retention	12A	0	0
Gratuity	12B	0	0
<b>TOTAL FINANCIAL LIABILITES</b>			<b>0</b>
<b>NET FINANCIAL ASSETS</b>		<b>6,364,830</b>	<b>6,004,115</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	6,004,115	12,145,702
Prior year adjustments	14	2,200,368	0
Surplus/Deficit for the year		(1,839,653)	(6,141,587)
<b>NET FINANCIAL POSITION</b>		<b>6,364,830</b>	<b>6,004,115</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ndia Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
Fund Account Manager  
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ICPAK M/No:18250

  
Chairman NG-CDF Committee  
Name: Beatrice Mwangi

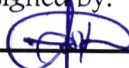


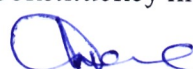
**Ndia Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

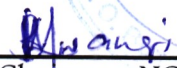
**IX. STATEMENT OF CASHFLOW**

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	172,267,724	131,638,767
Other Receipts	3	0	0
<b>Total receipts</b>		<b>172,267,724</b>	<b>131,638,767</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,629,704	2,829,305
Use of goods and services	5	7,410,032	6,623,990
Transfers to Other Government Units	6	92,642,040	81,603,800
Other grants and transfers	7	70,351,901	45,028,259
Other Payments	9	0	545,000
<b>Total payments</b>		<b>174,033,677</b>	<b>136,630,354</b>
		(1,765,953)	(4,991,587)
<b>Adjusted for:</b>			0
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0	0
Prior year adjustments	14	2,200,368	0
<b>Net adjustment</b>		<b>2,200,368</b>	<b>0</b>
<b>Net cash flow from operating activities</b>		<b>434,415</b>	<b>(4,991,587)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	(73,700)	(1,150,000)
<b>Net cash flows from Investing Activities</b>		<b>(73,700)</b>	<b>(1,150,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>360,715</b>	<b>(6,141,587)</b>
Cash and cash equivalent at BEGINNING of the year	10	6,004,115	12,145,702
Cash and cash equivalent at END of the year		<b>6,364,830</b>	<b>6,004,115</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ndia Constituency financial statements were approved on 30 SEP 2021 and signed by:

  
Fund Account Manager  
Name: Timothy Njichi

  
National Sub-County  
Accountant  
Name: Lydia Njeru  
ICPAK M/No:18250

  
Chairman NG-CDF Committee  
Name: Beatrice Mwangi

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

**X. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>	<b>2020/2021</b>	<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous Years' Outstanding Disbursements</b>	<b>2020/2021</b>	<b>30/06/2021</b>		
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers from NGCDF Board	137,088,879	5,464,115	69,367,724	211,920,718	172,267,724	39,652,994	81.3%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		540,000		540,000	-	540,000	
<b>TOTALS</b>	<b>137,088,879</b>	<b>6,004,115</b>	<b>69,367,725</b>	<b>212,460,719</b>	<b>174,468,092</b>	<b>37,992,627</b>	<b>81.3%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,277,512	215,602	2,177,705	5,670,819	3,629,704	2,041,115	64.0%
Use of goods and services	6,999,711	3,232,411	5,824,548	16,056,670	7,410,032	8,646,638	46.1%
Transfers to Other Government Units	59,041,516	1,169,257	42,981,268	103,192,041	92,642,040	10,550,001	89.8%
Other grants and transfers	57,310,140	840,842	18,384,204	76,535,186	70,351,901	6,183,284	91.9%
Acquisition of Assets	110,000	1,003		111,003	73,700	37,303	66.4%
Other Payments	0	5,000		5,000	-	-	
Funds pending approval**	10,350,000	540,000	0	10,890,000	0	10,890,000	
<b>TOTALS</b>	<b>137,088,879</b>	<b>6,004,115</b>	<b>69,367,725</b>	<b>212,460,719</b>	<b>174,107,377</b>	<b>38,353,342</b>	<b>81.9%</b>

**\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.**

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


For utilization below 90% this was as a result of fund not disbursed from the NG CDF BOARD since an AIE of ksh 34,188,880 for financial year 2020/2021 had not yet been released as at end of the financial year thus works for the projects was not done. Out of the fund that was not disbursed, this also included ksh10,350,000 which was meant for security projects but its approval was pending as at end of financial year. There was also AIA of ksh 540,000 which was also awaiting approval.


**REALLOCATIONS DURING THE YEAR 2020/2021**

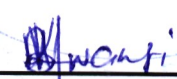
REALLOCATED FROM	REALLOCATED TO	AMOUNT
EMERGENCY 2019/2020 KSH2,498,241	KAIRIINI PRIMARY SCHOOL	1,402,483
	KAHUHOINI PRIMARY SCHOOL	1,095,758
SAGANA ICT HUB KSH 1,169,257	GETUYA SECONDARY SCHOOL	1,169,257
KIARAGANA GIRLS SEC SCHOOL	ST MARYS KIARAGANA SEC SCHOOL	2,200,000

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	38,353,341
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	34,188,879
	4,164,462
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	2,200,368
Cash and Cash Equivalents at the end of the FY 2020/2021	6,364,830

The NGCDF-Ndia Constituency financial statements were approved on 30 SEP 2021 2021 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Timothy Njichi

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Name: Lydia Njeru  
ICPAK M/No:18250

  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Name: Beatrice Mwangi

## XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	Kshs		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	3,277,513	215,602		2,177,705	5,670,820	3,629,704	2,041,116
1.2 Committee allowances	1,393,886	681,550		2,319,464	4,394,900	2,193,000	2,201,900
1.3 Use of goods and services	1,708,924	415,529		2,000,000	4,124,453	2,753,835	1,370,618
<b>Sub total</b>	<b>6,380,323</b>	<b>1,312,681</b>		<b>6,497,169</b>	<b>14,190,173</b>	<b>8,576,539</b>	<b>5,613,634</b>
<b>2.0 Monitoring and evaluation</b>							0
2.1 Capacity building	1,995,808	1,421,586		800,000	4,217,394	1,595,200	2,622,194
2.2 Committee allowances	753,502	521,367		255,084	1,529,953	396,947	1,133,006
2.3 Use of goods and services	1,147,590	192,379		450,000	1,789,969	544,750	1,245,219
<b>Sub total</b>	<b>3,896,900</b>	<b>2,135,332</b>		<b>1,505,084</b>	<b>7,537,316</b>	<b>2,536,897</b>	<b>5,000,419</b>
<b>3.0 Emergency</b>	<b>7,192,207</b>	<b>0</b>		<b>2,400,000</b>	<b>9,592,207</b>	<b>6,900,000</b>	<b>2,692,207</b>
3.1 Primary Schools							
3.2 Secondary schools							
3.3 Tertiary institutions							
3.4 Security projects							
<b>Sub total</b>	<b>7,192,207</b>	<b>0</b>		<b>2,400,000</b>	<b>9,592,207</b>	<b>6,900,000</b>	<b>2,692,207</b>
<b>4.0 Bursary and Social Security</b>							
4.1 Primary Schools							
4.2 Secondary Schools	19,000,000	836,273		5,108,757	24,945,030	24,359,856	585,174
4.3 Tertiary Institutions	4,000,000	0		2,000,000	6,000,000	6,000,000	0
4.4 Universities	7,000,000	0		3,000,000	10,000,000	10,000,000	0
4.5 Social Security							

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Sub total</b>	<b>30,000,000</b>	<b>836,273</b>	<b>10,108,757</b>	<b>40,945,030</b>	<b>40,359,856</b>	<b>585,174</b>
5.0 Sports	2,597,933		2,603,390	5,201,323	5,199,990	1,333
5.1						
<b>Sub total</b>	<b>2,597,933</b>	<b>0</b>	<b>2,603,390</b>	<b>5,201,323</b>	<b>5,199,990</b>	<b>1,333</b>
6.0 Environment						
6.1 KAHIRO PRIMARY SCHOOL	1,500,000	0	0	1,500,000	1,500,000	0
6.2 KIBIRIGWI PRIMARY SCHOOL	0	356	0	356	0	356
6.3 KIRIKO PRIMARY SCHOOL	0	356	0	356	0	356
6.4 THANJU PRIMARY SCHOOL	0	357	0	357	0	357
6.5 KIANWE PRIMARY SCHOOL	0	500	0	500	0	500
6.6 GETUYA PRIMARY SCHOOL	0	500	0	500	0	500
6.7 KIRIKO PRIMARY SCHOOL	0	500	0	500	0	500
6.8 MATHIA PRIARY SCHOOL	0	500	0	500	0	500
6.9 MURAGARA PRIMARY SCHOOL	0	500	0	500	0	500
6.91 GATHAMBI PRIMARY SCHOOL	0	500	0	500	0	500
6.92 THUNGURI PRIMARY SCHOOL	0	500	0	500	0	500
<b>Sub total</b>	<b>1,500,000</b>	<b>4,569</b>	<b>0</b>	<b>1,504,569</b>	<b>1,500,000</b>	<b>4,569</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1 KATHAKA PRIMARY SCHOOL	1,095,758	0	1,699,995	2,795,753	2,795,753	0
7.2 GACHARU PRIMARY SCHOOL	1,095,758	0	0	1,095,758	1,095,758	0
7.3 UPPER BARICHO PRIMARY SCH	5,500,000	0	0	5,500,000	5,500,000	0
7.4 UPPER SAGANA PRIMARY SCHOOL	1,300,000	0	5,300,000	6,600,000	6,600,000	0
7.5 MATHIA PRIMARY SCHOOL	2,200,000	0	0	2,200,000	1,100,000	1,100,000
7.6 LOWER BARICHO PRIMARY SCH	2,000,000	0	1,095,758	3,095,758	3,095,758	0

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.7NGUGUINI PRIMARY SCHOOL	2,000,000	0	0	2,000,000	2,000,000	0
7.8GETUYA PRIMARY SCHOOL	2,500,000	0	0	2,500,000	2,500,000	0
7.9KIANGAI PRIMARY SCHOOL	800,000	0	0	800,000	0	800,000
7.9IGATHUTHIINI PRIMARY SCH	1,200,000	0	0	1,200,000	1,200,000	0
7.92MUKUJI PRIMARY SCHOOL	1,200,000	0	0	1,200,000	0	1,200,000
7.93KAIRIINI PRIMARY SCHOOL	2,000,000	0	1,402,483	3,402,483	3,402,483	0
7.94KIBURU PRIMARY SCHOOL	2,000,000	0	2,500,000	4,500,000	4,500,000	0
7.95KINYAKIRU PRIMARY SCHOOL	4,000,000	0	0	4,000,000	4,000,000	0
7.96KARIMA PRIMARY SCHOOL	1,400,000	0	0	1,400,000	1,400,000	0
7.97SAGANA MUSLIM PRIMARY SCH	2,100,000	0	0	2,100,000	0	2,100,000
7.98KARIMAINI PRIMARY SCHOOL	0	0	2,500,000	2,500,000	2,500,000	0
7.99KIANDANGAE PRIMARY SCHOOL	0	0	3,000,000	3,000,000	3,000,000	0
7.991KIANWE PRIMARY SCHOOL	0	0	3,700,000	3,700,000	3,700,000	0
7.992GITHUAINI PRIMARY SCHOOL	0	0	1,095,758	1,095,758	1,095,758	0
7.993LOWER SAGANA PRIMARY SCH	0	0	2,500,000	2,500,000	2,500,000	0
7.994NDIRITI PRIMARY SCHOOL	0	0	2,500,000	2,500,000	2,500,000	0
7.995THUMAITA WEST PRIMARY SCH	0	0	1,095,758	1,095,758	1,095,758	0
7.996THUNGURI PRIMARY SCHOOL	0	0	2,500,000	2,500,000	2,500,000	0
7.997KAHUHOINI PRIMARY SCHOOL	0	0	1,095,758	1,095,758	1,095,758	0
<b>Sub total</b>	<b>32,391,516</b>	<b>0</b>	<b>31,985,510</b>	<b>64,377,026</b>	<b>59,177,026</b>	<b>5,200,000</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1KIBURU GIRLS SECONDARY SCH	1,000,000	0	0	1,000,000	1,000,000	0
8.2GAKINDU SECONDARY SCHOOL	1,000,000	0	0	1,000,000	1,000,000	0
8.3SAGANA SECONDARY SCHOOL	750,000	0	0	750,000	0	750,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.4 UPPER BARICHO SECONDARY SCH	3,400,000	0	0	3,400,000	3,400,000	0
8.5 THUMAITA SECONDARY SCHOOL	6,000,000	0	0	6,000,000	5,200,000	800,000
8.6 KARIMA SECONDARY SCHOOL	6,000,000	0	0	6,000,000	6,000,000	0
8.7 KATHAKA SECONDARY SCHOOL	2,500,000	0	700,000	3,200,000	700,000	2,500,000
8.8 GACHARU SECONDARY SCHOOL	6,000,000	0	0	6,000,000	2,500,000	3,500,000
8.9 MUKANGU SECONDARY SCHOOL	0	0	1,700,000	1,700,000	1,700,000	0
8.9.1 KIANJEGE WEST SEC. SCHOOL	0	0	4,000,000	4,000,000	4,000,000	0
8.9.2 KAIRIINI SECONDARY SCHOOL	0	0	2,500,000	2,500,000	2,500,000	0
8.9.3 KIBURU GIRLS SEC SCHOOL	0	0	1,000,000	1,000,000	1,000,000	0
8.9.4 GETUYA SECONDARY SCHOOL	0	1,169,257	0	1,169,257	1,169,256	0
<b>Sub total</b>	<b>26,650,000</b>	<b>1,169,257</b>	<b>9,900,000</b>	<b>37,719,257</b>	<b>30,169,256</b>	<b>7,550,001</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>	<b>0</b>					
9.1 NDIRITI VOCATIONAL TRAINING INSTITUTE	0	0	1,095,758	1,095,758	1,095,758	0
9.2						
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>1095758</b>	<b>1095758</b>	<b>1095758</b>	<b>0</b>
<b>10.0 Security Projects</b>						
10.1 KIRINYAGA WEST POLICE DIV. H/Q	3,300,000	0	0	3,300,000	3,300,000	0
10.2 MURAGARA POLICE POST	2,200,000	0	1,176,297	3,376,297	476,297	2,900,000
10.3 GACHARU AP POST	2,500,000	0	0	2,500,000	2,500,000	0
10.4 SAGANA ASS. CHIEFS OFFICE	720,000	0	1	720,001	720,000	1
10.5 MUKURE ASS. CHIEFS OFFICE	1,000,000	0	0	1,000,000	1,000,000	0
10.6 KIANGAI POLICE POST	900,000	0	0	900,000	900,000	0
10.7 KIANGAI ASS. CHIEF OFFICE	1,200,000	0	0	1,200,000	1,200,000	0
10.8 KIBIRIGWI CHIEFS OFFICE	800,000	0	0	800,000	800,000	0

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.9KIBINGOTI ASS. CHIEFS OFFICE	3,400,000	0	1,000,000	4,400,000	4,400,000	0
10.92KIBINGOTI ACC OFFICE	0	0	1,095,758	1,095,758	1,095,758	0
<b>Sub total</b>	<b>16,020,000</b>	<b>0</b>	<b>3,272,056</b>	<b>19,292,056</b>	<b>16,392,055</b>	<b>2,900,001</b>
<b>11.0 Acquisition of assets</b>	<b>110,000</b>	<b>1,003</b>		<b>111,003</b>		<b>111,003</b>
11.1 Motor Vehicles (including motorbikes)	0	0	0	0	0	0
11.2 Construction of CDF office	0	0	0	0	0	0
11.3 Purchase of furniture and equipment	0	0	0	0	0	0
11.4 Purchase of computers	0	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0	0
<b>Sub total</b>	<b>110,000</b>	<b>1,003</b>	<b>0</b>	<b>111,003</b>	<b>0</b>	<b>111,003</b>
<b>12.0 Others</b>						
12.1 Strategic Plan	0	5,000	0	5,000	0	5,000
12.2 Innovation Hub	0	0	0	0	0	0
12.2 AIA	0	0	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>5000</b>	<b>0</b>	<b>5000</b>	<b>0</b>	<b>5000</b>
<b>Funds pending approval**</b>						
MURURIINI ASS. CHIEF OFFICE	6,650,000			6,650,000	0	6,650,000
SAGANA ASS. CHIEF OFFICE	3,700,000			3,700,000	0	3,700,000
<b>AIA</b>		<b>540,000</b>		<b>540,000</b>		<b>540,000</b>
<b>Sub total</b>	<b>10,350,000</b>	<b>0</b>	<b>0</b>	<b>10,890,000</b>	<b>0</b>	<b>10,890,000</b>
<b>Total</b>	<b>137,088,879</b>	<b>6,004,115</b>	<b>69,367,725</b>	<b>212,460,726</b>	<b>171,907,377</b>	<b>40,553,341</b>

(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)

## XII. SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (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-Ndia Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### 3. Reporting Currency

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

### 4. Significant Accounting Policies

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

#### a) Recognition of Receipts

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

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

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

#### **Proceeds from Sale of Assets**

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

#### **Other receipts**

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

#### *Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 11<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
AIE NO. B096995		15,000,000	0
AIE NO. B104661		28,000,000	0
AIE NO. B823704		26,367,724	0
AIE NO. B124638		9,000,000	
AIE NO B119608		12,000,000	0
AIE NO B119998		15,000,000	0
AIE NO B128239		6,900,000	0
AIE NO B132001		8,000,000	
AIE NO B132295		6,000,000	
AIE NO B138964		15,000,000	
AIE NO B126256		6,000,000	
AIE NO B105051		10,000,000	
AIE NO B140694		15,000,000	
AIE NO. B047301			55,040,876
AIE NO. B041172			4,000,000
AIE NO. B047634			20,000,000
AIE NO. B047999			7,000,000
AIE NO. B104063			14,000,000
AIE NO. B104224			6,000,000
AIE NO. B104442			23,000,000
AIE NO. B096820			1,500,000
AIE NO. B096823		0	1,097,891
<b>TOTAL</b>		<b>172,267,724</b>	<b>131,638,767</b>

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
	-	-
<b>Total</b>		

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere	2,200,368	-
<b>Total</b>	<b>2,200,368</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,136,884	1,536,840
<b>Personal allowances paid as part of salary</b>		40,000
House Allowance	312,000	296,000
Transport Allowance	336,000	320,000
Leave allowance	24,000	24,000
Gratuity to contractual employees	741,472	73,440
Employer Contributions Compulsory national social security schemes	79,348	539,025
<b>Total</b>	<b>3,629,704</b>	<b>2,829,305</b>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	2,562,000	2,693,000
Utilities, supplies and services	30,000	62,200
Communication, supplies and services	465,000	11,050
Domestic travel and subsistence	295,750	151,000
Printing, advertising and information supplies & services	283,430	111,425
Rentals of produced assets	0	-
Training expenses	1,879,000	207,300
Hospitality supplies and services	29,500	34,000
Insurance costs	189,891	-
Specialized materials and services	56,800	473,650
Office and general supplies and services	313,070	309,875
Other operating expenses	0	7,000
Routine maintenance – vehicles and other transport equipment	457,353	2,547,390
Routine maintenance – other assets	0	16,100
FUEL	568,963	
BANK CHARGES	41,375	
<b>Total</b>	<b>7,410,032</b>	<b>6,623,990</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	59,177,026	56,330,413
Transfers to secondary schools (see attached list)	32,369,256	25,273,387
Transfers to tertiary institutions (see attached list)	1,095,758	0
<b>TOTAL</b>	<b>92,642,040</b>	<b>81,603,800</b>
		-

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	40,359,856	20,736,362
Bursary – tertiary institutions (see attached list)	-	6,431,600
Bursary – special schools (see attached list)	-	277,050
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	16,392,055	11,463,000
Sports projects (see attached list)	5,199,990	2,180,817
Environment projects (see attached list)	1,500,000	1,639,430
Emergency projects (see attached list)	6,900,000	2,300,000
<b>Total</b>	<b>70,351,901</b>	<b>45,028,259</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	1,150,000
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	73,700	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>73,700</b>	<b>1,150,000</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
TIVET	-	-
ICT Hub	-	-
Other – STRATEGIC PLAN	-	545,000
<b>Total</b>	<b>0</b>	<b>545,000</b>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10: CASH BOOK BANK BALANCE**

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

<b>EQUITY BANK, Account No. 0420294874971 &amp; currency: KSH</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Equity bank kagio branch, Account No. 0420294874971</i>	6,364,830	6,004,115
<b>Total</b>	<b>6,364,830</b>	<b>6,004,115</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11: OUTSTANDING IMPRESTS**

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

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

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

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

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

*[Provide short appropriate explanations as necessary]*

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	6,004,115	12,145,702
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>6,004,115</b>	<b>12,145,702</b>

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2020/2021 Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	2,200,368	2,200,368
<b>TOTAL</b>	<b>0</b>	<b>2,200,368</b>	<b>2,200,368</b>

\*\* The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0	-
Imprest issued during the year (B)	3,515,200	2,719,000
Imprest surrendered during the Year (C)	3,515,200	2,719,000
closing accounts in account receivables D= A+B-C	0	-

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

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

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

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,041,115	2,393,307
Use of goods and services	8,646,638	9,056,060
Amounts due to other Government entities (see attached list)	12,750,000	44,150,525
Amounts due to other grants and other transfers (see attached list)	6,183,285	19,225,045
Acquisition of assets	37,303	1,003
Others ( <i>specify</i> )	5,368	545,000
Funds pending approval	10,890,000	0
	40,553,709	75,371,839

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	21,314,045	9,745,686
	21,314,045	9,745,686

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

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

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

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



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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
SPORT		4,570		
		1,333		
	Sub-Total	6,183,285		
Acquisition of assets		37,303	1,003	
		-		
<b>Others (specify)</b>	NIL	NIL	NIL	
AIA			540000	
ICT HUB		-	0	
STRATEGIC PLAN		5,000	5000	
PMC ACCOUNT CLOSED -NDIA SPORT		368		
		5,368		
	Sub-Total	10,890,000	0	
Funds pending approval		40,553,709	75,366,839	
	Grand Total			

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0	0	0	0
Buildings and structures	5,994,872	0	0	5,994,872
Transport equipment	4,328,326	0	0	4,328,326
Office equipment, furniture and fittings	1,881,088	0	0	1,881,088
ICT Equipment, Software and Other ICT Assets	1,012,714	73700	0	1,086,414
Other Machinery and Equipment	60,792	0	0	60,792
Heritage and cultural assets	0	0	0	0
Intangible assets	69,239	0	0	69,239
<b>Total</b>	<b>13,347,031</b>	<b>73,300</b>	<b>0</b>	<b>13,420,731</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
KATHAKA PRIMARY SCHOOL	EQUITY -KAGIO	0420274267239	128,463	6,380
KIANDANGAE PRIMARY SCH	EQUITY -KAGIO	0420294485405	163,780	
KARIMAINI PRIMARY SCHOOL	EQUITY -KAGIO	0420266785612	50,264	
KIANWE PRIMARY SCHOOL	EQUITY -KAGIO	0420171063001	102,357	
GITHUAINI PRIMARY SCHOOL	EQUITY -KAGIO	0420199920987	7,198	
THUNGURI PRIMARY SCHOOL	EQUITY -KAGIO	0420291700841	3,743	
THUMAITA WEST PRIMARY SCH	EQUITY -KAGIO	0420191370332	54,800	
UPPER SAGANA PRIMARY SCH	EQUITY -KAGIO	0420276253574	3,119,363	3,389,772
KIBURU PRIMARY SCHOOL	EQUITY -KAGIO	0420269843400	261,041	10,552
LOWER SAGANA PRIMARY SCH	EQUITY -KAGIO	0420177564804	252,078	
LOWER BARICHO PRIMARY SCH	EQUITY -KAGIO	0420276195822	209,614	
NDIRITI PRIMARY SCHOOL	EQUITY -KAGIO	0420165364997	757	
KAHUHOINI PRIMARY SCH	EQUITY -KAGIO	0420166794938	26,895	6,850
KAIRIINI PRIMARY SCHOOL	EQUITY -KAGIO	0420196426205	205,267	
KINYAKIIRU PRIMARY SCH	EQUITY -KAGIO	0420291384590	473,663	
GATHUTHIINI PRIMARY SCH	EQUITY -KAGIO	0420190892785	1,706	
NGUGUINI PRIMARY SCHOOL	EQUITY -KAGIO	0420277340130	1,762	
KARIMA PRIMARY SCHOOL	EQUITY -KAGIO	0420276286785	13,061	
UPPER BARICHO PRIMARY SCH	EQUITY -KAGIO	0420177452068	640,477	
KAHIRO PRIMARY SCHOOL	EQUITY -KAGIO	0420161717617	1,500,867	1,615
GETUYA PRIMARY SCHOOL	EQUITY -KAGIO	0420161725557	252,410	
GACHARU PRIMARY SCHOOL	EQUITY -KAGIO	0420296963408	1,118,352	
MATHIA PRIMARY SCHOOL	EQUITY -KAGIO	0420276317491	1,104,535	
KATHAKA MIXED SEC SCHOOL	EQUITY -KAGIO	0100291743177	76,177	6,057
GETUYA SEC SCHOOL	EQUITY -KAGIO	0420266794147	51,997	

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KIANJEJE WEST SEC SCHOOL	EQUITY -KAGIO	0420295186292	139,245	
KAIRIINI SECONDARY SCHOOL	EQUITY -KAGIO	0420265373488	238,039	6,574
MUKANGU SECONDARY SCH	EQUITY -KAGIO	0420266784449	168,343	1,115
KIBURU GIRLS SEC.SCHOOL	EQUITY -KAGIO	0420266784068	124,245	5,275
ST MARYS KIARAGANA SEC SCH	EQUITY -KAGIO	0420278756063	1,964	
GAKINDU SECONDARY SCH	EQUITY -KAGIO	0420299865874	30,278	
THUMAITA WEST SEC SCHOOL	EQUITY -KAGIO	0420294565079	1,881,917	
KARIMA SECONDARY SCHOOL	EQUITY -KAGIO	0420266795705	2,526,017	
GACHARU SEC SCHOOL	EQUITY -KAGIO	0100190224542	108,018	548,380
NDIRITI VOCATIONAL TRAINING INST	EQUITY -KAGIO	0420178214072	23,092	
KIBINGOTI ASSISTANT CHIEF	EQUITY -KAGIO	0040194142480	399,235	160
KIBINGOTI D.O OFFICE	EQUITY -KAGIO	0420161548616	243	605
KIANGAI ASSISTANT CHIEF OFFICE	EQUITY -KAGIO	0420177534824	1,200,980	
KIBIRIGWI CHIEFS OFFICE	EQUITY -KAGIO	0420180801708	94,088	
MUKURE ASSISTANTCHIEFS OFFICE	EQUITY -KAGIO	0420176803017	121,361	56,300
GACHARU AP LINE	EQUITY -KAGIO	0420176775645	802,524	
KIRINYAGA WEST POLICE DIVISION	EQUITY -KAGIO	0420161541424	331,253	
MURAGARA POLICE POST	EQUITY -KAGIO	0100196895986	9,269	
SAGANA ASSISTANT CHIEFS OFFICE	EQUITY -KAGIO	0420178451535	722,716	2,716
KIANGAI POLICE POST	EQUITY -KAGIO	0040197059718	60	
MURURIINI AP POST	EQUITY -KAGIO	0420277503635	401	
KIANGWACHI POLICE POST	EQUITY -KAGIO	0420161697114	68,593	
THANJU PRIMARY SCHOOL	EQUITY -KAGIO	0420161489458	2,501,540	
NDIA CONSTITUENCY OFFICE	EQUITY -KAGIO	0420164569532	-	10,488
KIBIRIGWI PRIMARY SCHOOL	EQUITY -KAGIO	0420161715617		2
KIANGAI PRIMARY SCHOOL	EQUITY -KAGIO	0420278146485		717,524
NGANDO PRIMARY SCHOOL	EQUITY -KAGIO	0720261514805		430
NDIGARU PRIMARY SCHOOL	EQUITY -KAGIO	0420269844737		131,234

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KIANJEJE WEST PRIMARY SCHOOL	EQUITY -KAGIO	0420276286218		3,062
KIANDANGAE PRIMARY SCHOOL	EQUITY -KAGIO	0420294485405		17,365
THUMAITA WEST PRIMARY SCHOOL	EQUITY -KAGIO	0420191370332		120,008
KIINE PRIMARY SCHOOL	EQUITY -KAGIO	0420165044738		142,600
GACHARU PRIMARY SCHOOL	EQUITY -KAGIO	0420296963408		22,593
UPPER BARICHO PRIMARY SCHOOL	EQUITY -KAGIO	0420177452068		659,820
KIANJEJE WEST SECURITY PROJECT	EQUITY -KAGIO	0040193034855		98,441
KAIRUNGU PRIMARY SCHOOL	EQUITY -KAGIO	0420294740792		51,693
KIANGOMA PRIMARY SCHOOL	EQUITY -KAGIO	0420166782031		434,392
ST PHILIPS SECONDARY SCHOOL	EQUITY -KAGIO	0420294755129		8,162
SAGANA SECONDARY SCHOOL	EQUITY -KAGIO	0420294147268		4,195
BARICHO BOYS SEC. SCHOOL	EQUITY -KAGIO	0420279269636		1,000,000
KIBURU BOYS SECONDARY SCHOOL	EQUITY -KAGIO	0420264541277		4,001
BISHOP NGORU GITHUAINI SEC. SCH	EQUITY -KAGIO	0040292674923		24
KIARAGANA GIRLS SECONDARY SCH	EQUITY -KAGIO	0100293161136		2,218,630
NGUGUINI POLICE POST	EQUITY -KAGIO	0100191736654		51,070
BARICHO POLICE POST	EQUITY -KAGIO	0420161541424		6,108
KIBURU POLICE POST	EQUITY -KAGIO	0100190081005		1,494
			21,314,045	9,745,686

**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)
4.1.1 Transfer to secondary school	<p>I. KINYAKIIRU PRIMARY SCHOOL Physical verification of the project revealed that the project was complete and in use. However, the walls of the ablution block had some cracks while the doors for the latrines were poorly done and could not closed</p>	<p>The auditors findings have been noted and the school management has embarked on doing repairs on the walls and the doors of the pit latrine block to make it usable. Tender documents for the construction and renovation of classrooms have been availed and attached to this document ( annex 1 ).</p> <p>The reason for awarding RafikiKweli Hyper is because the contractor had attached all the required documents unlike the other bidders that had quoted a lower figure than the winning tenderer thus were not responsive in terms of the required documents to be awarded the construction project as per the attached ( annex ).</p>	RESOLVED	
	<p>II.KARIMAINI SECONDARY SCHOOL Upon field verification, it was noted that the funds had been</p>	<p>After the school requested for a change of activity CDFC wrote the same to CDF Board requesting</p>	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>used to construct a modern kitchen at a contract sum of Kshs.999,410 by Berint Kenya ltd. Though the school management had BOD minutes dated 25<sup>th</sup> June 2018 requesting for the change of activity from multipurpose hall to a modern kitchen, the CDF had no documented authorization for the change of the activity.</p>	<p>change in activity which was approved as per the the attached document(annex )</p> <p>After the first contractor was contracted he never went to the site so when six months elapsed it prompted the office to re-advertise as per the procurement documents provided herein (annex)</p> <p>The project is still not complete as there are pending works and only part payment has been made as evidenced by the certificate from public works office and the bank statement (annex).</p>		
	<p>II. KAIRINI SECONDARY SCHOOL Upon scrutiny of payment vouchers and project files revealed that a total of Kshs.1, 600,000 was allocated towards construction of a dining hall up to the slab level at Kairini secondary. The project was done by Don valley merchants ltd at a contract</p>	<p>The procurement documents and completion certificate are as provided in the attached document for your verification( annex ).</p>	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><i>sum of Kshs.1, 595,422. However, advertisements, tender opening minutes, evaluation and award minutes, letter of acceptance, contract agreement, and a completion certificate were not availed for audit verification.</i></p>			
	<p><i>IV. MUKANGU SECONDARY SCHOOL Upon field visit, it was noted that the verandah had many holes and the flooring was poorly done, a part of the wall had also peeled off.</i></p>	<p><i>This has been noted and the school management has already embarked on repairing the verandah and the walls to make the learning conditions better.</i></p>	<p><i>RESOLVED</i></p>	

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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)
4.1.2 Transfer s to Primary Schools	<p><b>I.Kiine primary school</b> A review of the project file revealed that the contract was procured and awarded to Listech contractors at the contract price of Kshs.1,494,310 on 17th April 2018 as per the award letter Ref NGCDF NDIA /P012/2016/17. However, the contractor was paid the full contract amount without evidence of deduction of the retention fee.</p> <p>Further, physical verification carried out on 12 February 2020 revealed a poor workmanship of the project that included cracked, peeling off floors, and the windows did not have locks for closing them. Further, the computer-room had cracked floor and both the outside and inside walls had cracks and wall plaster was peeling off. All the five classes were poorly done.</p> <p>Documents availed for audit did not disclose whether CDF monitored the execution of the contract. An inspection and acceptance committee report was not availed our audit review.</p>	<p>This has been noted and the school management has already embarked on repairing the verandah, the walls and replacing the mishandled locks for the windows. The school admitted to occupying the classrooms before proper curing of the floor and the wall due to the large population of the students versus the number of classes the school has.</p> <p>The various monitoring and evaluation reports by the CDFC have been attached as proof of supervision.</p>	RESOLVED	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>III. Gathambi Primary School</b></p> <p>Transfers to primary schools balance of Kshs.26,217,000 includes an amount of Kshs.850,000 transferred to Gathambi Primary school that includes a figure of Kshs.847,755 to contractor Kihuro Enterprises for the construction of toilets. A certificate of completion was issued on 6 July 2018. During audit verification on 12</p>	<p>The toilet was officially handed over on 15<sup>th</sup> February 2020 and is in use. This is after the contractor finished the remaining works that had not been done there before. Also to note is that the PMC haven't released the retention money to the contractor as he had not done what was recommended by the works officer. This is evidenced by the bank statement even though the six month</p>	<p>RESOLVED</p>	

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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)
	February 2020, it was noted that though complete the toilets were not in use allegedly awaiting commissioning by the area Members of Parliament.	grace period elapsed on February. find the attached documents.(annex)		
<b>4.2 Other Grants and Other Payments – Unsupported Expenditure</b>	Included in other grants and other payments balance of Kshs.48,919,492 in the statement of receipts and payments for the year ended 30 June 2018 is sports projects balance of Kshs.1,637,931 that was not supported by either payment vouchers or schedules. No explanation was given for this anomaly.	This has been noted and the available documents have been availed for your verification. however ,the Fund Account Manager at the time of expenditure is now deceased and the new management cant trace any other document relating to the above matter. see attached(annex)	NOT RESOLVED WAITING FOR THE SENATE APPROVAL	
<b>4.3 Delayed implementation of security projects</b>	Audit of the security expenditure for 2017/18 revealed that projects worth Kshs.4,173,000 had rolled over from 2015/16 and were only funded in 2017/2018. There was no sufficient reason presented to confirm why they took three financial years to implement.	This delay in the implementation of some projects have been noted and measure have been put in place to ensure that timely implementation of projects is achieved. this delay is normally experienced when there is delay in release of funds from the NGCDF board but requisitions have so far been done release of any pending amount of money and the projects have been done to completion. find the attached	RESOLVED	

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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)
		documents for verification		
4.4 Committee expenses	<p>Included in use of goods and services balance of Kshs.5, 078,546 for the year ended 30 June 2018 is committee expenses amount of Kshs.1,059,500 that includes a figure of Kshs.450,000 spent on payment of training to Project Management committee members undergoing capacity building as per voucher number 53. However, Ndia NG- CDF did not provide for audit a capacity building work plan for the period to support the expenditure.</p>	<p>The work plan for the financial year 2017/18 has been availed for your verification and this will always be provided in the coming financial years</p>	RESOLVED	
4.5 Emergency projects	<p>Note 1.1.1.1.1,7 on other Grants and Other Payments totaling Kshs.48,919,492 included an amount of Kshs.911,000 being emergency whose budget was Kshs.4,094,827. The expenditure of Kshs.911,000 vide payment voucher 22 of 30 September 2017 includes an amount of Kshs.870,000 indicated as sitting allowance, capacity building and office expenses. However, these expenses are ordinary recurrent expenses</p>	<p>The management at the time of use of the above money had exhausted the funds under monitoring and expenditure and administration votes. as at this time the management had not submitted the proposals for that financial year since it was immediately after the general election and there was no new committee.</p>	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><i>and not emergency in nature hence it was not clear why they were charged as emergency expense. Further to the above, the management failed to absorb Kshs.3,183,827 budgeted for emergency purposes without giving sufficient</i></p>	<p><i>On under absorption of Kshs3,183,827, the cdf act allows reallocation of the funds to other activities or projects by the CDFCs. this was done later in the financial year 2017/18</i></p>		

**MONTHLY AND ANNUAL EXPENDITURE RETURN AS AT 30th JUNE 2021**

**CONSTITUENCY NAME: NG CDF NDIA COSTITUENC**

PROJECT CODE	SECTOR/PROJECT TITLE	ALLOCATION	PAYEE	DATE	P.V NO.	CHQ NO.	AMOUNT
<b>CASH BOOK BALANCE AS AT 1ST JULY 2020:</b>							
A/E NO. B096995							6,004,114.50
A/E NO. B104661							15,000,000.00
A/E NO. B823704							28,000,000.00
							26,367,724.10
Reversal of chq no 009025 of Kiragana girls secondary school							
							1,200,000.00
Reversal of chq no 010518 of Kiragana girls secondary school							
							1,000,000.00
A/E NO. B124638							9,000,000.00
A/C CLOSURE							367.90
A/E NO B119608							12,000,000.00
A/E NO B119998							15,000,000.00
A/E NO B128239							6,900,000.00
A/E NO B132001							8,000,000.00
A/E NO B132295							6,000,000.00
A/E NO B138964							15,000,000.00
A/E NO B126256							6,000,000.00
A/E NO B105051							10,000,000.00
A/E NO B140694							15,000,000.00
<b>AVAILABLE FUND</b>							<b>180,472,206.50</b>
<b>PROJECT CODE</b>	<b>SECTOR/PROJECT TITLE</b>	<b>ALLOCATION</b>	<b>PAYEE</b>	<b>DATE</b>	<b>P.V NO.</b>	<b>CHQ NO.</b>	<b>AMOUNT</b>
4-020-102-2110000-100-2019/2020	SALARY		Manager Equity bank	27/7/2020	3	010989	167,220
4-020-102-2110000-100-2019/2020			KRA	27/7/2020	3	010990	5,666
4-020-102-2110000-100-2019/2020			NHIF	27/7/2020	3	010991	4,500
4-020-102-2110000-100-2019/2020			NSSF	27/7/2020	3	010992	12,960
4-020-102-2110000-100-2019/2020			Ollin sacco	27/7/2020	3	010993	4,000
4-020-102-2110000-100-2019/2020			Manager Equity bank	28/8/2020	18	011007	167,220
4-020-102-2110000-100-2019/2020			KRA	28/8/2020	18	011008	5,666
4-020-102-2110000-100-2019/2020			NHIF	28/8/2020	18	011009	4,500
4-020-102-2110000-100-2019/2020			NSSF	28/8/2020	18	011010	12,960
4-020-102-2110000-100-2019/2020			Ollin sacco	28/8/2020	18	011011	4,000
4-020-102-2110000-100-2019/2020			Manager Equity bank	25/9/2020	40	011041	167,220
4-020-102-2110000-100-2019/2020			KRA	25/9/2020	40	011042	5,666
4-020-102-2110000-100-2019/2020			NHIF	25/9/2020	40	011043	4,500
4-020-102-2110000-100-2019/2020			NSSF	25/9/2020	40	011044	12,960
4-020-102-2110000-100-2019/2020			Ollin sacco	25/9/2020	40	011045	4,000
4-020-102-2110000-100-2019/2020			Manager Equity bank	30/10/2020	48	011624	167,220
4-020-102-2110000-100-2019/2020			KRA	30/10/2020	48	011625	5,666









NG CDF NIDIA MONTHLY EXPENDITURE RETURN FOR YEAR 2020 2021									
4-020-102-2210802-2019/20	CAPACITY BUILDING				MANAGER EQUITY( ALLOV	19/8/20	17	011006	88,000
4-020-102-2210802-2019/20					TIMOTHY NJICHI	18/9/2020	64	011032/34/3	500,000
4-020-102-2210802-2020/21					TIMOTHY NJICHI	23/12/2020		010781	538,000
4-020-102-2210802-2020/21					TIMOTHY NJICHI	6/4/2021	144	012105	400,000
4-020-102-2210802-2020/21					TIMOTHY NJICHI	6/4/2021	138	012890	69,200
	EDUCATION PRIMARY SCH								
4-020-102-2630204-104-2019/20-7					KATHAKA PRIMARY SCHOC	30/7/2020	4	010994	1,699,995
4-020-102-2630204-104-2019/20-12					KIANDANGAE PRIMARY SC	30/7/2020	5	010995	2,000,000
4-020-102-2630204-104-2019/20-3					KARIMAINI PRIMARY SCHC	8/3/2020	7	010996	2,500,000
4-020-102-2630204-104-2019/20-9					KIANWE PRIMARY SCHOOL	8/3/2020	9	010998	3,700,000
4-020-102-2630204-104-2019/20-15					GITHUAINI PRIMARY SCHC	18/9/2020	28	011020	1,095,758
4-020-102-2630204-104-2019/20-5					THUNGURI PRIMARY SCHC	18/9/2020	29	011021	2,500,000
4-020-102-2630204-104-2019/20-13					THUMAITA WEST PRIMARY	18/9/2020	31	011023	1,095,758
4-020-102-2630204-104-2019/20-8					UPPER SAGANA PRIMARY S	18/9/2020	33	011025	5,300,000
4-020-102-2630204-104-2019/20-12					KIANDANGAE PRIMARY SC	18/9/2020	34	011026	1,000,000
4-020-102-2630204-104-2019/20-1					KIBURU PRIMARY SCHOOL	18/9/2020	35	011027	2,500,000
4-020-102-2630204-104-2019/20-2					LOWER SAGANA PRIMARY	18/9/2020	36	011128	2,500,000
4-020-102-2630204-104-2019/20-14					LOWER BARICHO PRIMARY	18/9/2020	37	011029	1,095,758
4-020-102-2630204-104-2019/20-6					NDIRITI PRIMARY SCHOOL	18/9/2020	38	011030	2,500,000
4-020-102-2630204-104-2020/21-002-R					KAHUHOINI PRIMARY SCHC	25/11/2020	54	011773	1,095,758
4-020-102-2630204-104-2020/21-001-R					KAIRIINI PRIMARY SCHOOL	25/11/2020	66	011774	1,402,483
4-020-102-2630204-104-2020/21-06					KINYAKIIRU PRIMARY	2/2/2021	69	011869	4,000,000
4-020-102-2630204-104-2020/21-002					GATHUTHINI PRIMARY SC	2/2/2021	70	011870	1,200,000
4-020-102-2630204-104-2020/21-005					KIBURU PRIMARY SCHOOL	2/2/2021	71	011871	2,000,000
4-020-102-2630204-104-2020/21-008					NGUGUIN PRIMARY SCHOC	22/3/2021	79	011922	1,000,000
4-020-102-2630204-104-2020/21-007					KARIMA PRIMARY SCHOOL	22/3/2021	80	011924	1,400,000
4-020-102-2630204-104-2020/21-002					LOWER BARICHO PRIMARY	22/03/2021	81	011925	2,000,000
4-020-102-2630204-104-2020/21-002					UPPER BARICHO PRIMARY	22/03/2021	84	011928	3,000,000
4-020-102-2630204-104-2020/21-008					UPPER BARICHO PRIMARY	30/3/2021	86	011936	2,500,000
4-020-102-2630204-104-2020/21-012					NGUGUIN PRIMARY SCHOC	4/8/2021	94	011946	1,000,000
4-020-102-2630204-104-2020/21-004					GETUYA PRIMARY SCHOOL	13/04/2021	98	011950	2,000,000
4-020-102-2630204-104-2020/21-012					KAIRIINI PRIMARY SCHOOL	6/5/2021	109	011982	2,000,000
4-020-102-2630204-104-2020/21-001					GETUYA PRIMARY SCHOOL	18/5/2021	115	011992	500,000
4-020-102-2630204-104-2020/21-003					KATHAKA PRIMARY SCHOC	24/6/2021	129	012858	1,095,758
4-020-102-2630204-104-2020/21-004					GACHARU PRIMARY SCHOC	24/6/2021	132	012880	1,095,758
4-020-102-2630204-104-2020/21-005					UPPER SAGANA PRIMARY S	24/6/2021	134B	012885	1,300,000
4-020-102-2630204-104-2020/21-005					MATHIA PRIMARY SCHOOL	24/6/2021	135	012886	1,100,000





GFS CODES		I NG CDF NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS													
		I TRANSFERS FROM OTHER GOVERNMENT AGENCIES													
Description		2020 - 2021		2019 - 2020											
		Kshs		Kshs											
1330407	Normal Allocation	A/E NO. 8096995	15,000,000	0											
		A/E NO. B104661	28,000,000	0											
		A/E NO. B823704	26,567,724	0											
		A/E NO. B124638	9,000,000	0											
		A/E NO. B119608	12,000,000	0											
		A/E NO. B119998	15,000,000	0											
		A/E NO. B128239	6,900,000	0											
		A/E NO. B132001	8,000,000	0											
		A/E NO. B132295	5,000,000	0											
		A/E NO. B138964	15,000,000	0											
		A/E NO. B126256	5,000,000	0											
		A/E NO. B105051	10,000,000	0											
		A/E NO. B140694	15,000,000	0											
		A/E NO. B047301		55,940,875											
		A/E NO. B041172		4,000,000											
		A/E NO. B047634		20,000,000											
		A/E NO. B047999		7,000,000											
		A/E NO. B104063		14,000,000											
		A/E NO. B104224		6,000,000											
		A/E NO. B104442		23,000,000											
		A/E NO. B096820		1,500,000											
		A/E NO. B096823		1,087,891											
1330408	Conditional Grants	A/E NO...													
1330409	Receipt from other Constituency														
	TOTAL		172,267,724	131,638,767											
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS														
	Description		2020 - 2021	2019 - 2020											
			Kshs	Kshs											
3510202	Receipts from the Sale of Buildings		-	-											
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-											
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-											
3510803	Receipts from the Sale of Office and General Equipment		-	-											
	TOTAL		-	-											

NG CDF NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS							
1400000	<b>3 OTHER RECEIPTS</b>						
	<b>Description</b>		<b>2020 - 2021</b>		<b>2019 - 2020</b>		
1410107	Interest Received		Kshs		Kshs		
1410405	Rents		-		-		
1420601	Receipts Sale of Tender Documents		-		-		
	Hire of plant/equipment/facilities		-		-		
	Unutilized funds from PMCs		-		-		
1450207	Other Receipts Not Classified Elsewhere (specify)		-		-		
	<b>TOTAL</b>		-		-		
2110000	<b>4 COMPENSATION OF EMPLOYEES</b>						
	<b>Description</b>		<b>2020 - 2021</b>		<b>2019 - 2020</b>		
2110201	NG-CDFC Basic staff salaries		Kshs		Kshs		
	<b>Personal allowances paid as part of salary</b>		2,136,884		1,576,840		
2110301	House allowance		312,000		296,000		
2110314	Transport allowance		336,000		320,000		
2110320	Leave allowance		24,000		24,000		
2710120	Gratuity-contractual employees		741,472		539,025		
2120101	Employer Contributions Compulsory national social security schemes		79,348		73,440		
	<b>TOTAL</b>		3,629,704		2,829,305		
2200000	<b>5 USE OF GOODS AND SERVICES</b>						
	<b>Description</b>		<b>2020 - 2021</b>		<b>2019 - 2020</b>		
2210100	Utilities, supplies and services		Kshs		Kshs		
2210101	Electricity		30,000		62,200		
2210102	Water & sewerage charges		-		0		
2210104	Office rent		-		-		
2210200	Communication, supplies and services		465,000		11,050		
2210300	Domestic travel and subsistence		295,750		151,000		
2210500	Printing, advertising and information supplies & services		283,430		111,425		
2210600	Rentals of produced assets		-		-		
2210700	Training expenses		1,879,000		207,300		
2210800	Hospitality supplies and services		29,500		34,000		
2210802	Other committee expenses		237,900		1,445,000		
2210809	Committee allowance		2,562,000		1,248,000		
2210900	Insurance costs		189,891		-		
2211000	Specialised materials and services		56,800		473,650		
2211100	Office and general supplies and services		313,070		310,838		
2211200	Fuel, oil & lubricants		568,963		1,454,966		
2211300	Other operating expenses		-		7,000		
2211301	Bank service commission and charges		41,375		0		
2211310	Other Operating Expenses		-		-		
2211313	Security operations		-		-		
2220100	Routine maintenance - vehicles and other transport equipment		457,353		1,091,461		
2220200	Routine maintenance- other assets		-		16,100		
	<b>TOTAL</b>		7,410,032		6,623,990		

NG CDF NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS						
6 TRANSFER TO OTHER GOVERNMENT ENTITIES						
2630200	Description	2020 - 2021	2019 - 2020			
		Kshs	Kshs			
2630204	Transfers to Primary/Schools	59,177,026	56,330,413			
2630205	Transfers to Secondary Schools	32,369,256	25,273,887			
2630206	Transfers to Tertiary Institutions	1,095,758	-			
	<b>TOTAL</b>	<b>92,642,040</b>	<b>81,603,800</b>			
2640000						
	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>					
	<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>			
		Kshs	Kshs			
2640101	Bursary - Secondary ( see attached list)					
2640102	Bursary -Tertiary ( see attached list)	40,359,856	20,736,362			
2640104	Bursary- Special Schools	-	6,431,600			
2640105	Mocks & CAT ( see attached list)	-	277,050			
	Social Security programmes (NHIF)					
2640507	Security Projects ( see attached list)	16,392,055	11,463,000			
2640509	Sports Projects ( see attached list)	5,199,990	2,180,817			
2640510	Environment Projects ( see attached list)	1,500,000	1,639,430			
2640200	Emergency Projects ( see attached list)	6,900,000	2,300,000			
	<b>TOTAL</b>	<b>70,351,901</b>	<b>45,028,259</b>			
3100000						
	<b>8 ACQUISITION OF ASSETS</b>					
	<b>Non Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>			
		Kshs	Kshs			
3110102	Purchase of Buildings	-	-			
3110202	Construction of Buildings	-	-			
3110302	Refurbishment of Buildings	-	1,150,000.00			
3110701	Purchase of Vehicles and Other Transport Equipment	-	-			
3110704	Purchase of Bicycles & Motorcycles	-	-			
3110801	Overhaul of Vehicles and Other Transport Equipment	-	-			
	Purchase of Household Furniture and Institutional Equipment	-	-			
	Purchase of office furniture and and General Equipment	-	-			
	Purchase of computers ,printers and other IT equipments	-	-			
	Purchase of ICT Equipment, Software and Other ICT Assets	73,700	-			
	Purchase of Specialized Plant, Equipment and Machinery	-	-			
	Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-			
	Acquisition of Land	-	-			
	Acquisition of Intangible Assets	-	-			
	<b>TOTAL</b>	<b>73,700</b>	<b>1,150,000</b>			
	<b>9 Other Payments</b>					
2211310	Strategic Plan	-	545,000			
2211311	ICT Hubs	-	-			
	<b>TOTAL</b>	<b>-</b>	<b>545,000</b>			

NG CDFE NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS

10A: Bank Balances (cash book bank balance)		Account Number	2020 - 2021	2019 - 2020				
Name of Bank, Account No. & currency			Kshs (30/6/2021)	Kshs (30/6/2020)				
Equity Bank	A/C no.0420294874971		6,364,830	6,004,115				
Equity Bank			-	-				
<b>TOTAL</b>			<b>6,364,830</b>	<b>6,004,115</b>				
<b>10B: CASH IN HAND</b>								
Location 1			2020 - 2021	2019 - 2020				
Location 2			Kshs (30/6/2021)	Kshs (30/6/2020)				
Location 3			-	-				
Other receipts (specify)			-	-				
<b>TOTAL</b>			<b>-</b>	<b>-</b>				
[Provide cash count certificates for each]								
<b>11: OUTSTANDING IMPRESTS</b>								
Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2021)				
N/A	N/A	Kshs	Kshs	Kshs				
N/A	N/A	-	-	-				
N/A	N/A	-	-	-				
N/A	N/A	-	-	-				
N/A	N/A	-	-	-				
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>				
<b>12A Retention</b>								
		2020-2021	2019-2020					
		KShs	KShs					
Retention as at 1st July (A)		-	-					
Retention held during the year (B)		-	-					
Retention paid during the Year (C)		-	-					
Closing Retention as at 30th June D= A+B-C		-	-					
<b>12 B Gratuity</b>								
		2020-2021	2019-2020					
		KShs	KShs					
Gratuity as at 1 <sup>st</sup> July (A)		-	-					
Gratuity held during the year (B)		-	-					
Gratuity paid during the Year (C)		-	-					
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C		-	-					

NG CDF/NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS

13 BALANCES BROUGHT FORWARD		2020-2021	2019-2020				
Bank accounts		Kshs (1/7/2020)	Kshs (1/7/2019)				
Cash in hand		6,004,115	12,145,702				
Imprest							
<b>TOTAL</b>		<b>6,004,115</b>	<b>12,145,702</b>				
This is the opening balance at the beginning of the year as per the cashbook.							
14. PRIOR YEAR ADJUSTMENTS							
Description of the error		Balance b/f	Adjustments	Adjusted			
Bank accounts balances		FY 2019/2020 as per Audited Financial statements	Kshs	Kshs	Balance** b/f		
Cash in hand					FY 2020/2021		
Accounts Payable		-	-	-			
Receivables		-	2,200,368	2,200,368			
Others (Specify)		-	-	-			
<b>Total</b>		<b>-</b>	<b>2,200,368</b>	<b>2,200,368</b>	<b>-</b>		
<i>**The adjusted balances are not carried down on the face of the financial statement</i>							
<i>(Entity to provide disclosure on the adjusted amounts)</i>							
Classification note included							
15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST							
Outstanding Imprest as at 1st July (A)		2020-2021	2019-2020				
Imprest issued during the Year (B)		3,515,390	2,719,000				
Imprest surrendered during the Year (C)		3,515,390	2,719,000				
Net changes in accounts receivables (D=A+B-C)		-	-				
16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION							
Deposits and Retention as at 1st July 2019 (A)		2020-2021	2019-2020				
Deposits and Retention held during the year (B)		Kshs	Kshs				
Deposits and Retention paid during the year (C)		-	-				
Closing accounts payable at 30th June (D=A+B-C)		-	-				
17. OTHER IMPORTANT DISCLOSURES							
17.1: PENDING ACCOUNTS PAYABLE (See Annex I)							
Construction of buildings		2020-2021	2019-2020				
Construction of civil works		Kshs	Kshs				
Supply of goods		-	-				
Supply of services		-	-				
<b>TOTAL</b>		<b>-</b>	<b>-</b>				

NG CDF NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS									
17.2: PENDING STAFF PAYABLES (See Annex 2)									
			2020- 2021	2019- 2020					
	NGCDF Staff		Kshs	Kshs					
	Others (specify)		-	-					
			-	-					
			-	-					
17.3: UNUTILISED FUNDS (See Annex 3)									
			2020- 2021	2019- 2020					
	Compensation of employees		Kshs	Kshs					
	Use of goods and services		2,041,115	2,393,307					
	Amounts due to other Government entities (see attached list)		8,646,638	9,056,959					
	Amounts due to other grants and other transfers (see attached list)		12,750,000	44,150,525					
	Acquisition of assets		6,183,285	19,225,045					
	Others (specify)		37,303	1,003					
	Funds pending approval		10,890,000	545,000					
			40,553,709	75,371,839					
17.4: PMC ACCOUNT BALANCES (See Annex 4)									
			2020- 2021	2019- 2020					
	PMC account balances (see attached list)		Kshs	Kshs					
			21,314,045	9,745,686					
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE									
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2019/2020	Outstanding Balance 2020/2021	Comments			
	a	b	c	d=a-c					
Construction of buildings									
1.	NIL	NIL	NIL	NIL	NIL	NIL			
2.	NIL	NIL	NIL	NIL	NIL	NIL			
3.	NIL	NIL	NIL	NIL	NIL	NIL			
Sub-Total	NIL	NIL	NIL	NIL	NIL	NIL			
Construction of works									
4.	NIL	NIL	NIL	NIL	NIL	NIL			
5.	NIL	NIL	NIL	NIL	NIL	NIL			
6.	NIL	NIL	NIL	NIL	NIL	NIL			
Sub-Total	NIL	NIL	NIL	NIL	NIL	NIL			
Supplies of goods									
7.	NIL	NIL	NIL	NIL	NIL	NIL			
8.	NIL	NIL	NIL	NIL	NIL	NIL			
9.	NIL	NIL	NIL	NIL	NIL	NIL			
Sub-Total	NIL	NIL	NIL	NIL	NIL	NIL			
Supplies of services									
10.	NIL	NIL	NIL	NIL	NIL	NIL			
11.	NIL	NIL	NIL	NIL	NIL	NIL			
12.	NIL	NIL	NIL	NIL	NIL	NIL			
Sub-Total	NIL	NIL	NIL	NIL	NIL	NIL			
Grand Total	NIL	NIL	NIL	NIL	NIL	NIL			

NG CDF, NDIA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS  
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance		Comments
			2020/21	30 <sup>th</sup> June 20xx	
<b>NG CDF/SSA</b>					
1.	NIL	NIL	NIL	NIL	NIL
2.	NIL	NIL	NIL	NIL	NIL
3.	NIL	NIL	NIL	NIL	NIL
	Sub-Total		NIL	NIL	NIL
	Grand Total		NIL	NIL	NIL
<b>ANNEX 3 - UNUTILIZED FUND</b>					
Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments	
Compensation of employees		2,041,115	2,393,307		
Use of goods & services		8,646,638	9,056,989		
Amounts due to contractors			44,150,525		
MATHIA PRIMARY SCHOOL		1,100,000			
NIANGAI PRIMARY SCHOOL		800,000			
MURKI PRIMARY SCHOOL		1,200,000			
SAGANA MUSLIM PRIMARY SCHOOL		2,100,000			
SAGANA SECONDARY SCHOOL		750,000			
KATHAKA SECONDARY SCHOOL		2,500,000			
GACHAU SECONDARY SCHOOL		3,500,000			
THUMATA WEST SECONDARY SCHOOL		800,000			
	Sub-Total	12,750,000	19,225,045		
MURAGARA POLICE POST		2,900,000			
SAGANA ASSISTANT CHIEF OFFICE		1			
EMERGENCY		2,692,207			
BURSARY		585,174			
ENVIRONMENT		4,570			
SPOKT		1,335			
	Sub-Total	6,183,285			
Acquisition of assets					
		37,303	1,003		
Other			54,000		
ALA			0		
ICT/HDB			5,000		
STRATEGIC PLAN			368		
PWC ACCOUNT CLOSED -NDIA SPOKT			5,966		
	Sub-Total	10,890,000	0		
Funds pending approval		40,553,709	79,966,839		
	Grand Total				

NG-CDF NDLA NOTES TO THE 2020/2021 FINANCIAL STATEMENTS  
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Physical (Cdn\$) (k\$)	Accumulated depreciation (k\$)	Net book value (k\$)	Net book value (k\$)	Net book value (k\$)	Net book value (k\$)	Net book value (k\$)	Net book value (k\$)
	2019/20	2019/20	2020/21	2020/21	2020/21	2019/20	2019/20	2019/20
Land	-	-	0	-	-	-	-	-
Buildings and structures	5,994,872	-	0	5,994,872	-	-	-	-
Transport equipment	4,328,926	-	0	4,328,926	-	-	-	-
Office equipment, furniture and fittings	1,881,088	-	0	1,881,088	-	-	-	-
ICT Equipment, Software and Other ICT Assets	1,012,714	73,700	0	1,086,414	-	-	-	-
Other Machinery and Equipment	60,792	-	0	60,792	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-	-	-
Intangible assets	69,239	-	0	69,239	-	-	-	-
Total	13,947,031	73,700	0	13,420,731	-	-	-	-
ANNEX 5 – FMC BANK BALANCES AS AT 30 <sup>TH</sup> JUNE 2021								
FMC		Bank	Accumulated	Net book	Net book	Net book	Net book	Net book
				2020/21	2019/20	2020/21	2019/20	2020/21
KATHAKA PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420274267239	128,463	6,380	-	-	-	-
KHANDANGAE PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420294485405	163,780	-	-	-	-	-
KARIMANI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420266785612	50,264	-	-	-	-	-
KIAMWE PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420171063001	102,357	-	-	-	-	-
GITHUJARI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420198920987	7,198	-	-	-	-	-
THUNGUJARI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420291709841	3,743	-	-	-	-	-
THUMAITA WEST PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420191370532	54,800	-	-	-	-	-
UPPER SAGANA PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420276253574	3,119,363	3,389,772	-	-	-	-
KIBURU PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420269843400	261,041	10,952	-	-	-	-
LOWER SAGANA PRIMARY SCHOOL	EQUITY BANK -KAGIO	042017564804	252,078	-	-	-	-	-
LOWER BARICHO PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420276198622	208,614	-	-	-	-	-
NDIRIT PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420165364997	757	-	-	-	-	-
KAHUHONI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420166794838	26,895	6,350	-	-	-	-
KAIRINI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420196426205	205,267	-	-	-	-	-
KINYAKIRU PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420268555072	473,863	-	-	-	-	-
GATHUJINI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420190892785	1,706	-	-	-	-	-
NGUGUNI PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420277340130	1,782	-	-	-	-	-
KARIMA PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420276286785	13,061	-	-	-	-	-
UPPER BARICHO PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420177452068	640,477	-	-	-	-	-
KAHIRO PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420177452068	1,500,867	1,815	-	-	-	-
GETUYA PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420161725557	252,410	-	-	-	-	-
GAOCHARU PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420296963408	1,118,352	-	-	-	-	-
MATHIA PRIMARY SCHOOL	EQUITY BANK -KAGIO	0420276317491	1,104,535	-	-	-	-	-
KATHAKA MIXED SEC SCHOOL	EQUITY BANK -KAGIO	0100291743177	76,177	6,057	-	-	-	-
GETUYA SEC SCHOOL	EQUITY BANK -KAGIO	0420266794147	51,997	-	-	-	-	-
KANIEGE WEST SEC SCHOOL	EQUITY BANK -KAGIO	0420295186292	139,245	-	-	-	-	-
KAIRINI SECONDARY SCHOOL	EQUITY BANK -KAGIO	0420265373488	238,039	6,574	-	-	-	-
MOKANGU SECONDARY SCHOOL	EQUITY BANK -KAGIO	0420266784449	168,343	1,115	-	-	-	-
KIBURU GIRLS SEC SCHOOL	EQUITY BANK -KAGIO	0420266784066	124,245	5,275	-	-	-	-
ST MARY'S KARAGAWA SEC SCHOOL	EQUITY BANK -KAGIO	04202767596063	1,964	-	-	-	-	-



I. NG CDF NDIA STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	172,267,724	131,638,767
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>172,267,724</b>	<b>131,638,767</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,629,704	2,829,305
Use of goods and services	5	7,410,032	6,623,990
Transfers to Other Government Units	6	92,642,040	81,603,800
Other grants and transfers	7	70,351,901	45,028,259
Acquisition of Assets	8	73,700	1,150,000
Other Payments	9	-	545,000
<b>TOTAL PAYMENTS</b>		<b>174,107,377</b>	<b>137,780,354</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,839,653)</b>	<b>(6,141,587)</b>

II. NG CDF NDIA STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021			
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	6,364,830	6,004,115
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>6,364,830</b>	<b>6,004,115</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>6,364,830</b>	<b>6,004,115</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>6,364,830</b>	<b>6,004,115</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	6,004,115	12,145,702
Prior year adjustments	14	2,200,368	
Surplus/Defict for the year		(1,839,653)	(6,141,587)
<b>NET FINANCIAL POSITION</b>		<b>6,364,830</b>	<b>6,004,115</b>
		-	-

NG CDF NDIA STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2021			
		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	172,267,724	131,638,767
Other Receipts	3	-	-
		<b>172,267,724</b>	<b>131,638,767</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,629,704	2,829,305
Use of goods and services	5	7,410,032	6,623,990
Transfers to Other Government Units	6	92,642,040	81,603,800
Other grants and transfers	7	70,351,901	45,028,259
Other Payments	9	-	545,000
		<b>174,033,677</b>	<b>136,630,354</b>
		<b>(1,765,953)</b>	<b>(4,991,587)</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	2,200,368	-
<b>Net Adjustments</b>		<b>2,200,368</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>434,415</b>	<b>(4,991,587)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(73,700)	(1,150,000)
<b>Net cash flows from Investing Activities</b>		<b>(73,700)</b>	<b>(1,150,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
Cash and cash equivalent at BEGINNING of the year	10	6,004,115	12,145,702
Cash and cash equivalent at END of the year		<b>6,364,830</b>	<b>6,004,115</b>
			-

**NG CDF NDIA SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2021**

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 %
Transfers from NG-CDF Board	137,088,879		211,920,718	172,267,724	39,652,994	81.3%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts		540,000	540,000	-	540,000	
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>6,004,115</b>	<b>212,460,718</b>	<b>172,267,724</b>	<b>40,192,994</b>	<b>81.3%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,277,512	215,602	5,670,819	3,629,704	2,041,115	64.0%
Use of goods and services	6,999,711	3,232,411	16,056,670	7,410,032	8,646,638	46.1%
Transfers to Other Government Units	59,041,516	1,169,257	103,192,041	92,642,040	10,550,001	89.8%
Other grants and transfers	57,310,140	840,842	76,535,185	70,351,901	6,183,284	91.9%
Acquisition of Assets	110,000	1,003	111,003	73,700	37,303	66.4%
Other Payments	0	5000	5,000	-	-	
Funds pending approval**	10,350,000	540,000	10,890,000	0	10,890,000	
<b>TOTAL</b>	<b>137,088,879</b>	<b>6,004,115</b>	<b>212,460,718</b>	<b>174,107,377</b>	<b>38,353,341</b>	<b>81.9%</b>

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	38,353,341
Less undischursed funds receivable from the Board as at 30th June 2021	34,188,879
	4,164,462

Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	2,200,368
Cash and Cash Equivalents at the end of the FY 202021	6,364,830

Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced



<b>NG CDF NDIA TRIAL BALANCE AS AT 30TH JUNE 2021</b>			
		<b>DR</b>	<b>CR</b>
<b>Cash and Cash equivalents</b>			
	Bank Balances	6,364,830	
	Cash Balances		
	Outstanding Imprest		
<b>Payments</b>			
	Compensation of Employees	3,629,704	
	Use of goods and services	7,410,032	
	Transfers to Other Government Units	92,642,040	
	Other grants and transfers	70,351,901	
	Acquisition of Assets	73,700	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		172,267,724
	Proceeds from sale of assets		
	Others receipts		-
<b>Prior Year Adjustment</b>			2,200,368
<b>Fund Balance b/f</b>			6,004,115
<b>TOTAL</b>		<b>180,472,207</b>	<b>180,472,207</b>

