

REPUBLIC OF KENYA

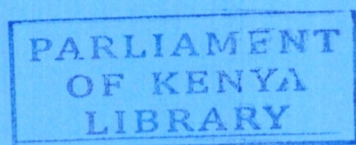


*Enhancing Accountability*

**REPORT**

INTERNATIONAL ASSEMBLY  
P  
DATE: 24 NOV 2022  
Day: Thur  
OF  
BY: LOM  
CLERK AT THE TABLE: E. Nginyo

**THE AUDITOR-GENERAL**



**ON**

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

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





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**NYERI TOWN 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)



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

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# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN 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 – Nyeri Town Constituency set out on pages 14 to 49, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of

appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Nyeri Town 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**

#### **Lack of Ownership Documents for the Fund's Transport Equipment**

Included in the financial statements under Annex 4 is a summary of fixed assets totalling Kshs.56,781,835 which includes transport equipment balance of Kshs.7,396,092. However, the ownership documents for the equipment were not provided for audit verification.

In the circumstance, ownership by the Fund of the transport equipment valued at Kshs.7,396,092 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 – Nyeri Town Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

During the year under review, National Government Constituencies Development Fund - Nyeri Town Constituency received a total of Kshs.160,402,806 from the National Government Constituencies Development Fund Board against a budget of Kshs.247,141,685 resulting in a shortfall of Kshs.86,738,879 in disbursements or 35% of the budget. Further, the Fund incurred expenditure totalling Kshs.143,715,738 during the year under review against a budget of Kshs.247,141,686 resulting in an absorption rate of 58% of the budget.

The shortfall in disbursements and under expenditure may have denied the residents of Nyeri Town constituency, the benefits accruing from the planned programmes, projects and activities.

### **Other Information**

The Fund Management is responsible for the other information, which, comprises Statement of Performance Against Predetermined Objectives, NG CDFC Chairperson's Report, Corporate Social Responsibility Statement/Sustainability Reporting, and Statement of Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any other form of assurance or conclusion thereof.

## **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. Unutilized Projects**

The statement of receipts and payments reflects Kshs.66,791,476 in respect to other grants and transfers, as disclosed in Note 7 to the financial statements. Out of these payments, a total of Kshs.3,300,000 was disbursed to three (3) Project Management Committees for security projects. However, Physical verification of the projects in April, 2022 revealed that the projects had been completed but had not been put to use.

In the circumstance, the value for money and regularity of the Kshs.3,300,000 incurred on the three (3) projects could not be confirmed.

#### **2. Delayed Implementation of Projects**

The statement of receipts and payments reflects Kshs.58,950,000 and 66,791,476 in respect of transfers to other government entities and other grants and other payments respectively, as disclosed under Note 6 and Note 7 to the financial statements respectively. Review of the project implementation status report provided for audit revealed that transfers totalling Kshs.7,700,000 disbursed to three (3) project management committees for implementation of projects at two (2) schools and one (1) police post had not been utilized as at the time of the audit inspection in April, 2022. No explanation was provided why the funds were not put to use.

In the circumstance, the constituents of Nyeri Town Constituency did not enjoy the benefits accruing from the use of the funds.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and Constituency Development Fund Committee**

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 sustain its 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.

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

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

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

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

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

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

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

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

I communicate with 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 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**

**20 July, 2022**

# **NYERI TOWN CONSTITUENCY**

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

### **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

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

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**Core Values**

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

**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 NYERI TOWN CONSTITUENCY NGCDF day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	<b>Jessi Mathu Kahutu</b>
2.	Sub-County Accountant	<b>Richard Maina Kariuki</b>
3.	Chairman NGCDFC	<b>Racheal Mathenge</b>
4.	Member NGCDFC	<b>Daniel Mwangi</b>

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NYERI TOWN CONSTITUENCY NG-CDF . 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) NYERI TOWN CONSTITUENCY NG-CDF Headquarters**

P.O. Box 1976-10100  
Nyeri House  
Nyeri, KENYA

**NYERI TOWN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

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

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**(f) NYERI TOWN CONSTITUENCY NGCDF Contacts**

Telephone: (254) 25 758 965  
E-mail: [nyeritowncdf@gmail.com](mailto:nyeritowncdf@gmail.com)  
Website: [www.go.ke](http://www.go.ke)

**(g) NYERI TOWN CONSTITUENCY NGCDF Bankers**

Equity Bank  
Account Number 0110263582627  
Nyeri Branch  
P.o Box 2064  
NYERI

**(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 CHAIRPERSONS REPORT**

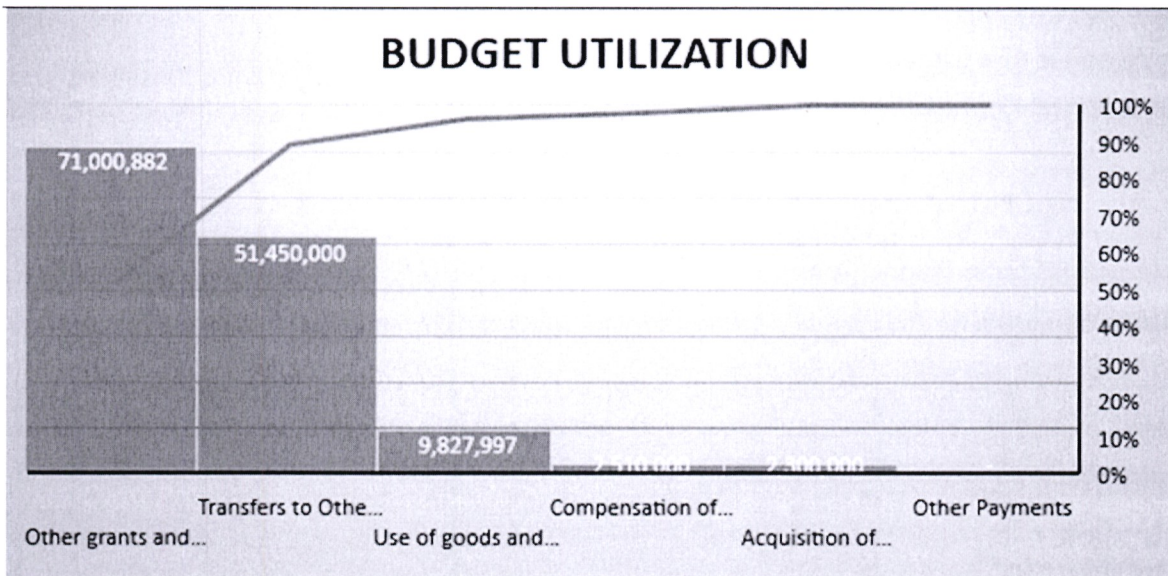


**CHAIRPERSON NGCDF COMMITTEE**

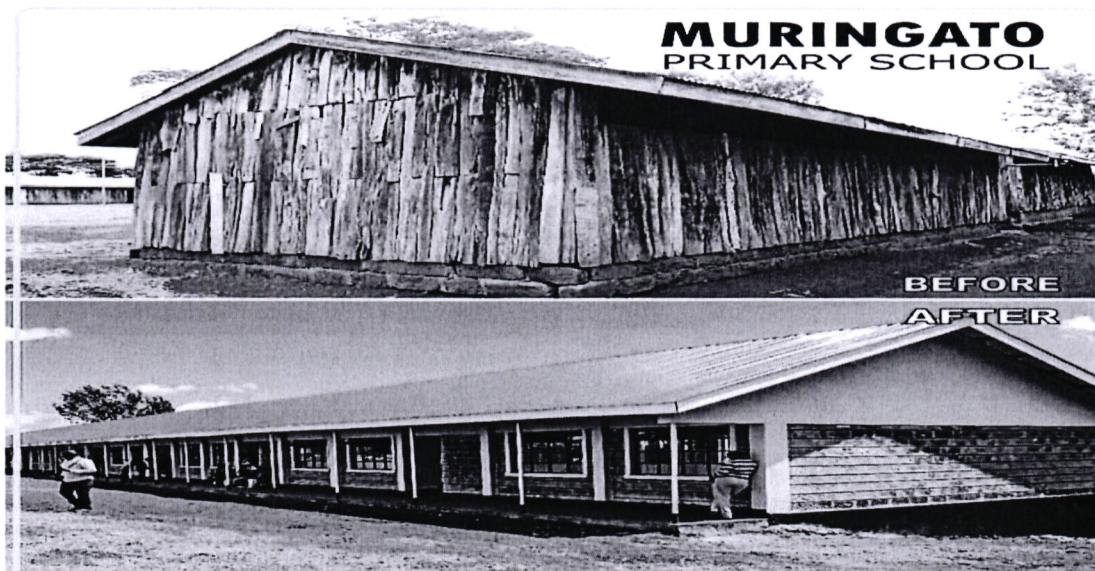
In the financial year 2020/2021, Nyeri Town NG-CDF was allocated Kenya Shillings One Hundred and Thirty-Seven Million, Eighty-Eight Thousand, Eight Hundred and Seventy-Nine and Thirty One Cents (**137,088,879.31**) only.

In total, Nyeri Town NG-CDF had a total of Kenya Shillings, Two Hundred and Forty-Six Million, Eight Hundred Twenty-Six Thousand, Two Hundred Eighty-Eight (**246,826,288**) only for utilization in the financial year ended 30<sup>th</sup> June 2021.

For the year ended 30<sup>th</sup> June 2021, Nyeri Town NG-CDF had at its disposal a total of Kenya Shillings One Hundred and Fifty Two Million, Eighty Seven Thousand, Four Hundred and Nine and Ten Cents (**152,087,409.10**) out of a possible total amount of Kenya Shillings Two Hundred Forty Six Million, Eight Hundred Twenty Six Thousand, Two Hundred Eighty Eight (**246,826,288**) which translates to 62% of budget utilization.



Under the Financial Year 2020/2021, the constituency constructed one of its mega projects to completion that is, Muringato Primary School-Construction of 8 classrooms which will enable learners to study under conducive environments amongst other projects.



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

**Challenges**

- i. Delay in receipt of NGCDF Board leading in underutilization of budget
- ii. The Covid 19 Pandemic leading to scarcity of labour force and availability of building materials.

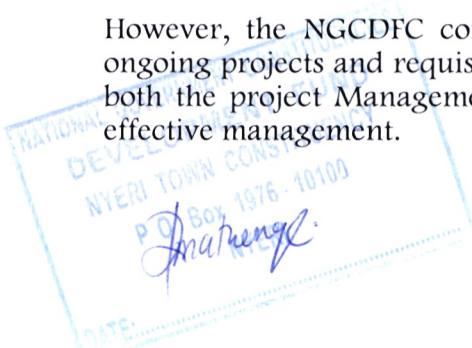
***NYERI TOWN CONSTITUENCY***

***National Government Constituencies Development Fund (NGCDF)***

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

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However, the NGCDFC continues to undertake intensive monitoring and evaluation of all ongoing projects and requisition of funds within timelines. In addition, undertaking training to both the project Management Committee members, NGCDFC Members and NGCDF Staff on effective management.



**RACHEAL MATHENGE**  
**CHAIRPERSON NG-CDFC**  
**NYERI TOWN CONSTITUENCY**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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 *NYERI TOWN CONSTITUENCY 2018-2022* plan are to:

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

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improved Education standards	Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	In the Financial year 2020/2021 the NG-CDF Funded 15 Education projects which were for the refurbishment of classrooms, Construction of classrooms and construction of Administration blocks
Security	Enhanced security and safety within the Constituency	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel	Number of usable security sector physical infrastructure renovated and/or built and equipped in the constituency	In the Financial year 2020/2021 the NG-CDF Funded 11 security projects which were for the construction of chiefs' offices and security posts
Environment	Improve and sustain safe and clean environment	Improved and sustained environmental conservation	Number of tree seedlings planted	Number of trees planted increased by 3000
Sports	Enhanced development of sporting activities within the constituency	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing	Nyeri Town Soccer tournament	Tournament done and the winning teams awarded
Emergency	To cater for unforeseen occurrences in the constituency	Improved/conducive learning and security facilities	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	During the Financial Year 2020/2021, the constituency implemented 9 emergency projects towards construction of sunken/dilapidated toilets in schools.

## **NYERI TOWN CONSTITUENCY**

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

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

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

##### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** NYERI TOWN NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; 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, 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**

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

##### **Our Environment Policy**

We are committed to;

- Comply with all environmental regulations.
- Prevent pollution whenever possible.

## **NYERI TOWN CONSTITUENCY**

### **National Government Constituencies Development Fund (NGCDF)**

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

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

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

### **3. Employee welfare**

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

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

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

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

NYERI TOWN NGCDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

## ***NYERI TOWN CONSTITUENCY***

### ***National Government Constituencies Development Fund (NGCDF)***

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

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- 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-**

NYERI TOWN NG-CDF 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.

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

**NYERI TOWN CONSTITUENCY**

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

**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.

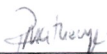
The Accounting Officer in charge of the NG-CDF-NYERI TOWN CONSTITUENCY is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30,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

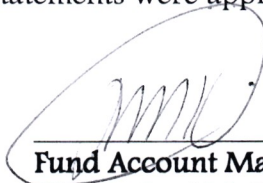
The Accounting Officer in charge of the NG-CDF NYERI TOWN CONSTITUENCY confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

**Approval of the financial statements**

The NGCDF- NYERI TOWN CONSTITUENCY financial statements were approved and signed by the Accounting Officer on 31/9/2021.



Chairman NG-CDF Committee  
Name: Racheal Mathenge

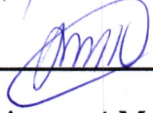


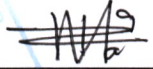
Fund Account Manager  
Name: Jessi Mathu

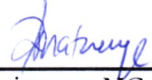
**NYERI TOWN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 - 2021	2019 - 2020
			<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	127,217,724	107,540,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	315,397	-
<b>TOTAL RECEIPTS</b>		<b>127,533,121</b>	<b>107,540,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,694,655	2,471,848
Use of goods and services	5	10,947,577	9,388,362
Transfers to Other Government Units	6	58,950,000	57,100,000
Other grants and transfers	7	66,791,476	46,736,523
Acquisition of Assets	8	4,332,030	3,305,767
Other Payments	9	-	2,338,514
<b>TOTAL PAYMENTS</b>		<b>143,715,738</b>	<b>121,341,014</b>
<b>SURPLUS/DEFICIT</b>		<b>(16,182,617)</b>	<b>(13,800,138)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYERI TOWN CONSTITUENCY financial statements were approved on 31/9/2021 and signed by:

  
**Fund Account Manager**  
**Name: Jessi Mathu**

  
**National Sub-County**  
**Accountant**  
**Name: Richard Maina Kariuki**  
**ICPAK M/No:9024**


  
**Chairman NG-CDF Committee**  
**Name: Racheal Mathenge**

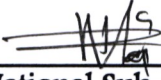
**NYERI TOWN CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

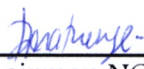
**VIII. STATEMENT OF ASSETS AND LIABILITIES**

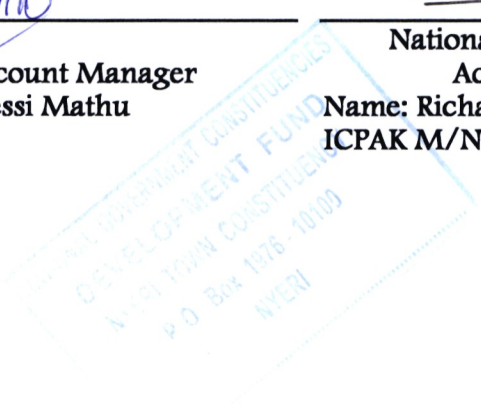
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	17,098,098	32,869,685
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>17,098,098</b>	<b>32,869,685</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>17,098,098</b>	<b>32,869,685</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	614,369	484,074
<b>NET FINANCIAL SSETS</b>		<b>16,483,729</b>	<b>32,385,611</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...		32,385,611	46,185,749
Prior year adjustments	14	280,735	
Surplus/Defict for the year		(16,182,617)	(13,800,138)
<b>NET FINANCIAL POSITION</b>		<b>16,483,729</b>	<b>32,385,611</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYERI TOWN CONSTITUENCY financial statements were approved on 31/9/2021 and signed by:

  
 Fund Account Manager  
 Name: Jessi Mathu

  
 National Sub-County  
 Accountant  
 Name: Richard Maina Kariuki  
 ICPAK M/No:9024

  
 Chairman NG-CDF Committee  
 Name: Racheal Mathenge



**NYERI TOWN CONSTITUENCY**

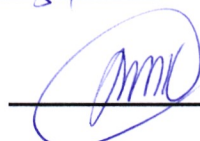
**National Government Constituencies Development Fund (NGCDF)**

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

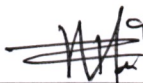
**IX. STATEMENT OF CASHFLOW**

		2020-2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	127,217,724	107,540,876
Other Receipts	3	315,397	-
		<b>127,533,121</b>	<b>107,540,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,694,655	2,471,848
Use of goods and services	5	10,947,577	9,388,362
Transfers to Other Government Units	6	58,950,000	57,100,000
Other grants and transfers	7	66,791,476	46,736,523
Other Payments	9	-	2,338,514
		<b>139,383,708</b>	<b>118,035,247</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	130,295	385,941
Prior year Adjustments	14	280,735	
<b>Net Adjustments</b>		<b>411,030</b>	<b>385,941</b>
<b>Net cash flow from operating activities</b>		<b>(11,439,557)</b>	<b>(10,108,430)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(4,332,030)	(3,305,767)
<b>Net cash flows from Investing Activities</b>		<b>(4,332,030)</b>	<b>(3,305,767)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(15,771,587)</b>	<b>(13,414,197)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>32,869,685</b>	<b>46,283,882</b>
<b>Cash and cash equivalent at END of the year</b>		<b>17,098,098</b>	<b>32,869,685</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NYERI TOWN CONSTITUENCY financial statements were approved on 5/9/2021 and signed by:



**Fund Account Manager**  
**Name: Jessi Mathu**



**National Sub-County**  
**Accountant**  
**Name: Richard Maina Kariuki**  
**ICPAK M/No:9024**



**Chairman NG-CDF Committee**  
**Name: Racheal Mathenge**



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

**X. SUMMARY STATEMENT OF APPROPRIATION**

Receipt/Expense Item	Original Budget 2020/2021	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>	2020/2021 F/Y	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	76,867,724	246,826,288	160,087,409	86,738,879	65%
Proceeds from Sale of Assets	0	0	0	-	-	0.0%
Other Receipts AIA	0	315,397	315,397	315,397	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>76,867,724</b>	<b>247,141,685</b>	<b>160,402,806</b>	<b>86,738,879</b>	<b>65%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,510,000	1,420,527	3,930,527	2,694,655	1,235,872	69%
Use of goods and services	9,827,997	1,119,580	10,947,577	10,947,577	0	100%
Transfers to Other Government Units	51,450,000	14,500,000	76,550,000	58,950,000	17,600,000	77%
Other grants and transfers	71,000,882	57,217,724	141,089,101	66,791,476	74,297,625	47%
Acquisition of Assets	2,300,000	150,000	6,450,000	4,332,030	2,117,970	67%
Other Payments	0	5,000,000	7,859,083	-	7,859,083	0%
AIA	0	315,397	315,397	-	315,397	0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>76,867,724</b>	<b>247,141,686</b>	<b>143,715,738.40</b>	<b>103,425,947</b>	<b>58%</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*

**NYERI TOWN CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

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

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]

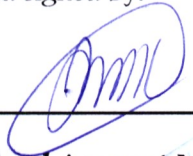
(b) Below are commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

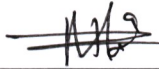
- i. The underutilization on the receipts from the NGCDF Board relates amount owing from the NGCDF Board
- ii. Underutilization on the compensation of employees is due to unpaid gratuity, to be paid at the end of the contract
- iii. Underutilization on the use of goods, transfer to other government units and other grants and transfers is due to the amount owing from the Board


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities		
Description	Amount	
Budget utilization difference totals	103,425,947	103,425,947
Less undisbursed funds receivable from the Board as at 30th June 2021	86,738,879	
	16,687,068	
Add :Accounts payable	130,295	
Less: Accounts Receivable	0	
Add/Less Prior Year Adjustments	280,735	
Cash and Cash Equivalents at the end of the FY 202021	17,098,098	103,425,947
Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced		

The NGCDF-NYERI TOWN CONSTITUENCY financial statements were approved on 5/9/ 2021 and signed by:

  
 Fund Account Manager  
 Name: Jessi Mathu

  
 National Sub-County  
 Accountant  
 Name: Richard Maina Kariuki  
 ICPAK M/No:9024

  
 Chairman NG-CDF Committee  
 Name: Racheal Mathenge



**XI. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	2,510,000	1,420,527		3,930,527	3,309,024	621,503	84
1.2 Committee allowances	1,500,000		-	1,500,000	1,193,331	306,669	80
1.3 Goods and services	4,215,332			4,215,332	4,215,332	0	100
<b>Total</b>	<b>8,225,332</b>	<b>1,420,527</b>	<b>-</b>	<b>9,645,859</b>	<b>8,717,687</b>	<b>928,172</b>	<b>90</b>
<b>2.0 Monitoring and evaluation/ Capacity Building</b>							
2.1 Capacity building	2,000,000	232,880		2,232,880	2,232,880	-	100
2.2 Committee allowances	1,400,000	886,700		2,286,700	1,979,000	307,700	87
2.3 Use of goods and services	712,665		-	712,665	712,665	-	100
<b>Total</b>	<b>4,112,665</b>	<b>1,119,580</b>	<b>-</b>	<b>5,232,245</b>	<b>4,924,545</b>	<b>307,700</b>	<b>94</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools				-		-	-
3.2 Secondary schools				-		-	-
3.3 Tertiary institutions				-		-	-
3.4 Security projects				-		-	-
3.5 Unutilised				-		-	-
<b>Total</b>	<b>7,192,207</b>	<b>8,070,495</b>		<b>15,262,702</b>	<b>15,146,092</b>	<b>116,610</b>	<b>99</b>

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

<b>4.0 Bursary and Social Security</b>									
4.1 Secondary Schools	19,000,000	17,123,016	36,123,016	19,278,000	16,845,016	53			
4.2 Tertiary Institutions	15,000,000	14,000,000	29,000,000	13,988,000	15,012,000	48			
4.3 Social Security	-	-	-	-	-	-			
4.4 Special Needs	1,000,000	3,000,000	4,000,000	779,384	3,220,616	19			
<b>Total</b>	35,000,000	34,123,016	69,123,016	34,045,384	35,077,632	49			
<b>5.0 Sports</b>									
5.1	2,741,777	2,747,354	5,489,131	-	5,489,131	-			
<b>Total</b>	2,741,777	2,747,354	5,489,131	-	5,489,131	-			
<b>6.0 Environment</b>									
6.1	2,266,898	2,747,354	5,014,252	-	5,014,252	-			
<b>Total</b>	2,266,898	2,747,354	5,014,252	-	5,014,252	-			
<b>7.0 Primary Schools Projects</b>									
<b>Kirimara primary school</b>		1,400,000	1,400,000	1,400,000	-	100			
Tetu Girls Primary School		1,000,000	1,000,000	1,000,000	-	100			
kamuyu Primary school	700,000		700,000	700,000	-	100			
Nyarugumu Primary school	3,000,000		3,000,000	3,000,000	-	100			
Temple road primary school	1,200,000		1,200,000	1,200,000	-	100			
Kirichu Primary School	550,000		550,000	550,000	-	100			
Tetu Girls Primary School	500,000		500,000	500,000	-	100			
Tetu Boys Primary School	1,200,000		1,200,000	1,200,000	-	100			
King'ong'o Primary School	1,500,000		1,500,000	-	1,500,000	-			
Kiambuiri Primary School	1,200,000		1,200,000	1,200,000	-	100			
Kiganjo Primary School	1,200,000		1,200,000	-	1,200,000	-			
Mathari Primary School	2,000,000		2,000,000	2,000,000	-	100			
Chorongi Primary School	1,200,000		1,200,000	1,200,000	-	100			
Ithenguri Primary School	1,200,000		1,200,000	1,200,000	-	100			

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

Kiamuiru Primary School	1,200,000		1,200,000	-	1,200,000	-
Githwariga Primary School	1,200,000		1,200,000	1,200,000	-	100
Nyamachaki Primary School	2,000,000		2,000,000	2,000,000	-	100
DEB Primary School	1,500,000		1,500,000	-	1,500,000	-
DEB Primary School	1,600,000		1,600,000	-	1,600,000	-
Gitathiini Primary School	1,500,000		1,500,000	1,500,000	-	100
Marua Primary School	1,200,000		1,200,000	-	1,200,000	-
Githiru Primary School	1,500,000		1,500,000	1,500,000	-	100
Muthuaini Primary School	2,000,000		2,000,000	2,000,000	-	100
Mairwe Primary School	1,200,000		1,200,000	1,200,000	-	100
Giakanja Primary School	1,800,000		1,800,000	1,800,000	-	100
Ngangarithi Primary School	1,500,000		1,500,000	1,500,000	-	100
Kanoga Primary School	1,500,000		1,500,000	1,500,000	-	100
Ihigaini Primary School	1,500,000		1,500,000	1,500,000	-	100
Muringato Primary School	7,500,000		7,500,000	7,500,000	-	100
<b>Total</b>	<b>39,250,000</b>	<b>4,900,000</b>	<b>46,550,000</b>	<b>38,350,000</b>	<b>8,200,000</b>	<b>82</b>
<b>8.0 Secondary Schools Projects</b>						
Giakanja Secondary School		1,200,000		1,200,000	-	100
Kihuyo secondary school		1,500,000	1,500,000	1,500,000	-	100
Kihatha secondary school		1,800,000	1,800,000	1,800,000	-	100
Kahiga Secondary school		1,500,000	1,500,000	1,500,000	-	100
Ihwa Secondary school		1,400,000	1,400,000	1,400,000	-	100
Marwa Mixed sec. school		1,500,000	1,500,000	1,500,000	-	100
Rware high school		2,500,000	2,500,000	2,500,000	-	100
Kiandere Secondary School	2,500,000		2,500,000	2,500,000	-	100
Ithenguri Secondary School	1,500,000		1,500,000	1,500,000	-	100
Riamukurwe Secondary School	1,500,000		1,500,000	-	1,500,000	-

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Ihwa Secondary School	1,500,000			1,500,000	1,500,000	-	100
Gitathiini Secondary School	1,500,000	2,000,000		3,500,000	1,500,000	2,000,000	43
Kihuyo Secondary School	1,500,000			1,500,000	-	1,500,000	-
Kihatha Secondary School	2,200,000			2,200,000	2,200,000	-	100
<b>Total</b>	<b>12,200,000</b>	<b>5,700,000</b>	<b>7,700,000</b>	<b>25,600,000</b>	<b>20,600,000</b>	<b>5,000,000</b>	<b>80</b>
<b>9.0 Tertiary institutions Projects</b>							
-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-
<b>10.0 Security Projects</b>							
Skuta Police post		1,000,000			1,000,000	-	-
Nyaribo police post		800,000			800,000	-	-
Ndurutu Police post		1,000,000			1,000,000	-	-
Githiru Police Post		2,000,000			2,000,000	-	-
Riamukurwe Ast. Chiefs Office	1,500,000			1,500,000	-	-	100
Muthuaini Police Post	3,000,000			3,000,000	-	-	100
Ithenguri Police Post	3,000,000			3,000,000	-	-	100
Kandara Police Post	1,500,000			1,500,000	-	-	100
Thunguma Police Post	1,000,000			1,000,000	-	1,000,000	-
Furniture for 20 (Chiefs/Asst. chiefs offices)	1,000,000			1,000,000	-	1,000,000	-
Gatitu Police Post	1,500,000			1,500,000	-	-	100
Githiru Police Post	2,000,000			2,000,000	-	-	100
Nyeri Central Fencing	300,000			300,000	-	-	100
<b>Total</b>	<b>14,800,000</b>	<b>4,800,000</b>	<b>-</b>	<b>19,600,000</b>	<b>17,600,000</b>	<b>2,000,000</b>	<b>90</b>
<b>11.0 Acquisition of assets</b>							
11.1 Motor Vehicles	-	4,000,000		4,000,000	4,000,000	-	100
11.2 Construction of CDF office	1,700,000			1,700,000	332,030	1,367,970	20
11.3 Purchase of furniture and equipment	600,000			600,000	-	600,000	-
11.4 Purchase of computers	-			-	-	-	-
<b>Total</b>	<b>2,300,000</b>	<b>4,000,000</b>	<b>-</b>	<b>6,300,000</b>	<b>4,332,030</b>	<b>1,967,970</b>	<b>69</b>

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<b>12.0 Other payments</b>									
13.1 Strategic Plan		520,570	-	520,570	-	520,570	-	520,570	-
13.2 Innovation Hub		2,338,513		2,338,513	-	2,338,513	-	2,338,513	-
<b>Total</b>	-	<b>2,859,083</b>	-	<b>2,859,083</b>	-	<b>2,859,083</b>	-	<b>2,859,083</b>	-
<b>13.0 unallocated fund</b>									
<b>Unapproved projects</b>	<b>9,000,000</b>			<b>36,150,000</b>	-	<b>36,150,000</b>	-	<b>36,150,000</b>	-
<b>Transfers to other government units</b>									
Nyaribo Primary School			3,000,000		-		-		-
Nyaribo Secondary School			1,400,000		-		-		-
<b>Subtotal</b>			<b>4,400,000</b>						
<b>Other grants and transfers</b>									
Security lights fy 20182019			7,500,000		-		-		-
Security lights fy 20192020			10,000,000		-		-		-
Ndurutu Police post			100,000		-		-		-
<b>Subtotal</b>			<b>17,600,000</b>						
<b>Other Payments</b>									
Gatitu Empowerment Centre			5,000,000		-		-		-
<b>Subtotal</b>			<b>5,000,000</b>						
<b>NGCDF Office</b>									
Motorbike			150,000		-		-		-
<b>Subtotal</b>			<b>150,000</b>						
<b>AIA</b>	-	315,397		315,397		315,397		315,397	-
<b>PMC savings</b>	-			-		-		-	-
<b>Total</b>	<b>9,000,000</b>	<b>315,397</b>	<b>27,150,000</b>	<b>36,465,397</b>	<b>-</b>	<b>36,465,397</b>	<b>-</b>	<b>36,465,397</b>	<b>-</b>
	<b>137,088,879</b>	<b>33,185,082</b>	<b>76,867,724</b>	<b>247,141,686</b>	<b>143,715,738</b>	<b>103,425,948</b>	<b>58</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-NYERI TOWN CONSTITUENCY. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

#### **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.

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**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

## **NYERI TOWN CONSTITUENCY**

### **National Government Constituencies Development Fund (NGCDF)**

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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 30th 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.

**NYERI TOWN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****XIII. NOTES TO THE FINANCIAL STATEMENTS****1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
B119619	1	8,500,000	
B124759	2	3,000,000	
B128324	3	49,717,724	
B128009	4	13,000,000	
B138975	5	12,000,000	
B105002	6	11,000,000	
B126267	7	9,000,000	
B140706	8	13,000,000	
B 096918	9	8,000,000	
	1	-	34,040,876
	2	-	13,500,000
	3	-	4,000,000
	4	-	20,000,000
	5	-	10,000,000
	6	-	10,000,000
	7	-	16,000,000
AIE NO...			
<b>TOTAL</b>		<b>127,217,724</b>	<b>107,540,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

		Kshs	Kshs
Receipts from the Sale of Buildings			-
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale Plant Machinery and Equipment			-
Receipts from the Sale of Office and General Equipment			-
<b>TOTAL</b>		-	-

**NYERI TOWN 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	189,000	-
Hire of plant/equipment/facilities	126,397	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>315,397</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,792,714	1,370,763
<b>Personal allowances paid as part of salary</b>		
House allowance	348,000	288,000
Transport allowance	307,572	251,052
Leave allowance	-	-
Gratuity-contractual employees		124,251
Accrued Gratuity	194,529	385,942
Employer Contributions Compulsory national social security schemes	51,840	51,840
<b>TOTAL</b>	<b>2,694,655</b>	<b>2,471,848</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	100,000	130,000
Water & sewerage charges	200,000	110,000
Office rent		-
Communication, supplies and services	429,368	238,060
Domestic travel and subsistence	780,750	52,500
Printing, advertising and information supplies & services	2,517,296	171,935
Rentals of produced assets		-
Training expenses	1,436,200	467,800
Hospitality supplies and services	1,234,568	387,690
Other committee expenses	1,588,844	657,000
Committee allowance	1,090,000	391,000
Insurance costs	297,215	218,257
Specialised materials and services		-
Office and general supplies and services	469,483	5,882,380
Fuel , oil & lubricants	200,520	-
Other operating expenses	-	-
Bank service commission and charges	154,903	-
Other Operating Expenses	-	-
Security operations	432,000	576,000
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	16,430	105,740
<b>TOTAL</b>	<b>10,947,577</b>	<b>9,388,362</b>

**NYERI TOWN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****NOTES TO THE FINANCIAL STATEMENTS (Continued)****6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	40,550,000	40,400,000
Transfers to Secondary Schools	18,400,000	16,700,000
Transfers to Tertiary Institutions		
<b>TOTAL</b>	<b>58,950,000</b>	<b>57,100,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary ( see attached list)	19,278,000	26,788,000
Bursary -Tertiary ( see attached list)	13,988,000	387,000
Bursary- Special Schools	779,384	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects ( see attached list)	17,600,000	9,900,000
Sports Projects ( see attached list)	-	2,094,500
Environment Projects ( see attached list)	-	3,917,023
Emergency Projects ( see attached list)	15,146,092	3,650,000
<b>TOTAL</b>	<b>66,791,476</b>	<b>46,736,523</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	2,376,667
Purchase of Vehicles Vehicles and Other Transport Equipment	4,000,000	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	332,030	929,100
Purchase of computers ,printers and other IT equipment's	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	<b>4,332,030</b>	<b>3,305,767</b>

**9. OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	2,338,514
<b>Total</b>		<b>2,338,514</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
Closing cash book bank balance		<b>Kshs (30/6/2021)</b>	<b>Kshs (30/6/2020)</b>
Equity Bank	0110263582627	<b>17,098,098</b>	<b>32,869,685</b>
		-	-
		-	-
<b>TOTAL</b>		<b>17,098,098</b>	<b>32,869,685</b>
<b>10B: CASH IN HAND)</b>			
		<b>2020 - 2021</b>	<b>2019 - 2020</b>
		<b>Kshs (30/6/2021)</b>	<b>Kshs (30/6/2020)</b>
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		-	-
			<i>[Provide cash count certificates for each]</i>

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*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>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Total</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)	484,074	98,132
Gratuity earned during the year (B)	194,529	385,942
Gratuity paid during the Year (C)	64,234	
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>614,369</b>	<b>484,074</b>

*[Provide short appropriate explanations as necessary]*

**NYERI TOWN CONSTITUENCY**

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**13. BALANCES BROUGHT FORWARD**

	2020- 2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Opening cash book bank balance		
Bank accounts	32,869,685	46,185,749
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>32,869,685</b>	<b>46,185,749</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank accounts balances		280,735	280,735
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>-</b>	<b>280,735</b>	<b>280,735</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)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

**NYERI TOWN CONSTITUENCY**  
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**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

		<b>2020- 2021</b>	<b>2019- 2020</b>
		<b>Kshs</b>	<b>Kshs</b>
Deposits and Retention as a t 1st July 2020 (A)		484,074	98,133
Deposits and Retention held during the year (B)		194,529	385,942
Deposits and Retention paid during the year ©		64,234	
<b>Closing accounts payable at 30th June (D=A+B-C)</b>		<b>614,369</b>	<b>484,074</b>
<b>CHANGE IN ACCOUNTS PAYABLE</b>		<b>130,295</b>	<b>385,941</b>

**NYERI TOWN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****NOTES TO THE FINANCIAL STATEMENTS (Continued)****17. OTHER IMPORTANT DISCLOSURES****17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

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

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDF Staff	194,529	484,074
Others (specify)	-	-
Others (specify)	194,529	<b>484,074</b>

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

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	621,503	1,420,527
Use of goods and services	614,369	1,119,580
Amounts due to other Government entities (see attached list)	13,200,000	20,700,000
Amounts due to other grants and other transfers (see attached list)	47,697,625	52,488,219
Acquisition of assets	1,967,970	4,000,000
Others ( <i>specify</i> )	2,859,083	2,859,083
Funds pending approval	36,465,397	27,150,000
	<b>103,425,948</b>	<b>109,737,409</b>

**NYERI TOWN CONSTITUENCY**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

		<b>2020- 2021</b>	<b>2019- 2020</b>
		<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)		43,220,892	30,924,892

**NYERI TOWN CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

**NYERI TOWN CONSTITUENCY**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

	<b>Designation</b>	<b>Date employed</b>	
<b>NG-CDFC Staff</b>			
1.	Loise Wakarima Maina Accounts Assistant	2,015	67,725
2.	Jackline Waithiengi Gichuki Administrative Assistant	2,013	53,210
3.	Gichohi Kariuki Office Assistant	2,018	36,235
4.	Ann Wangui Ndegwa Records Officer	2,018	37,359
	<b>Sub-Total</b>		<b>194,529</b>
	<b>Grand Total</b>		

**NYERI TOWN CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance		Comments
		2020/21	2019/20	
Compensation of employees		621,503	1,420,527	
Use of goods & services		614,369	811,880	
Sub-Total				
Amounts due to other Government entities				
King'ong'o Primary School		1,500,000		
Kiganjo Primary School		1,200,000		
kiamuiru primary school		1,200,000		
DEB Primary School		1,600,000		
DEB Primary School		1,500,000		
marua primary		1,200,000		
Temple Road Primary School			1,200,000	
Nyaribo Primary School			3,000,000	
Githiru Primary School			1,200,000	
kimara pry school			1,400,000	
Tetu Girls Primary School			1,000,000	
Secondary Schools				
Riamukurwe Secondary School		1,500,000		
Gitathiini Secondary School		2,000,000		
Kihuyo Secondary School		1,500,000		
Riamukurwe Secondary School				
Kihuyo Secondary School				
Kihatha Secondary School			1,800,000	
Marua Mixed Secondary School			1,500,000	
Ihwa Secondary School			1,400,000	
Nyaribo Secondary School			(100,000)	

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

Kahiga Secondary school		1,500,000
Rware High Schol		2,500,000
Kihuyo Secondary School		1,500,000
Gitathiini Secondary School		2,000,000
Sub-Total		
Amounts due to other grants and other transfers		
security		
Environment	5,014,253	2,747,356
sports	5,489,131	1,225,878
bursary		
4.1 Secondary Schools		
4.2 Tertiary Institutions		
4.4 Special Needs		
Emergency	116,610	11,270,495
bursary		
Secondary Schools	16,845,016	13,759,216
Tertiary Institutions :	15,012,000	55,791,927
Bursary- SPECIAL	3,220,616	3,000,000
Security Projects		
Thunguma Police Post	1,000,000	
Furniture for 20 (Chiefs/ Assistant chiefs offices)	1,000,000	
Ndurutu Police post		100,000
Ruringu Security Mast		2,000,000
Rware Security Mast		2,000,000
Gatitu Muruguru Security Mast		2,000,000
Kiganjo Mathari Security Mast		2,000,000
Kamakwa Security Mast		2,000,000

**NYERI TOWN CONSTITUENCY**  
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Sub-Total				
Acquisition of assets				
Construction/Refurbishment of CDF office	1,367,970			
Purchase of furniture and equipment	600,000			
Motor Vehicles		4,000,000		
Motor byke		150,000		
Refurbishment of CDF office		343,082		
Purchase of furniture and equipment		(368,892)		
Others ( <i>specify</i> )				
Strategic Plan	520,570		3,200,000	
Innovation Hub	2,338,513		4,999,999	
Sub-Total				
Funds pending approval	36,150,000			
ALA	315,397			
<b>Grand Total</b>	<b>103,425,948</b>		<b>132,351,468</b>	

**NYERI TOWN CONSTITUENCY**  
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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	4,160,000			4,160,000
Buildings and structures	40,785,651			40,785,651
Transport equipment		7,396,092		7,396,092
Office equipment, furniture and fittings	3,010,627	332,030		3,342,657
ICT Equipment, Software and Other ICT Assets	1,059,935			1,059,935
Other Machinery and Equipment	37,500			37,500
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>49,053,713</b>	<b>7,728,122</b>		<b>56,781,835</b>

**NYERI TOWN CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

NO.	PMC NAME	ACCOUNT NUMBER	BANK	DATE A/C OPENED	BALANCE AS AT 30/6/2021
1	Chorongi primary school	0110277743877	Equity	10/1/2020	696
2	Giakanja Primary School	1150279935429	Equity	15/07/2020	1,066,588
3	Giakanja Secondary School	,1150280012433	Equity	17/08/2020	918
4	Gitathiini Primary School	,0110277752204	Equity	22/01/2020	1,999,025
5	Gitathiini Secondary School	,0110270793961	Equity	24/01/2020	1,883,069
6	Githiru Police Post	,0110270730894	Equity	26/02/2021	3,678,165
7	Githiru Primary School	0110277532792	Equity	3/7/2020	1,704,745
8	Githwariga Primary School	,0110277722173	Equity	3/7/2020	1,191,764
9	Hill Farm Primary School	,0110278843479	Equity	10/11/2020	20,557
10	Ihigaini Primary School	,0110279488886	Equity	26/03/2021	1,500,900
11	Ihwa Secondary School	,1150280881673	Equity	2/6/2021	1,399,100
12	Ithenguri Primary School	0110271415284	Equity	30/06/2020	1,202,760
13	Ithenguri Secondary School	,0110277706095	Equity	3/7/2020	2,817,297
14	Kahiga Secondary School	,1150280979708	Equity		-
15	Kamuyu Primary School	0110277603300	Equity	12/2/2021	113,754
16	Kandara Police Post	,0110264164852	Equity	3/7/2020	2,241,158
17	Kanoga Primary School	,0110279047837	Equity	20/02/2021	2,608
18	Kiambuiri Primary School	,0110263970945	Equity	31/12/2020	1,384
19	Kiandere Secondary School	,0110266871066	Equity	3/7/2020	331,157
20	Kihatha Primary School	,0110270793458	Equity	6/10/2020	115,775
21	Kihatha Secondary School	,1150280885114	Equity	2/6/2021	1,799,550
22	kihuyo secondary school	,0110264167717	Equity	4/6/2021	1,538,493
23	Kirichu Primary School	01107776422923	Equity	3/7/2020	317,721
24	Kirimara Primary School	,0110264344265	Equity	18/06/2015	11,985
25	Kwanderi primary School	,0110266871066	Equity		
26	Mairwe Primary School	0110278347432	Equity	3/7/2020	858,847
27	Marua Secondary School	,1150280881658	rwat	2/6/2021	1,499,100
28	Mathari Primary School	,0110266785609	Equity	6/10/2020	133,829
29	Muringato Primary School	,0110270785766	Equity	3/7/2020	2,517,814
30	Muthuaini Police post	,1150281033259	Equity		
31	Muthuaini Primary School	,0110278299804	Equity		
32	Ndurutu Police post	,0110279001158	Equity	7/5/2021	2,200,000
33	Ngangarithi Primary School	0110278625944	Equity	31/01/2020	1,749,983
34	Nyamachaki Primary School	,0110270734216	Equity	6/11/2020	1,701,883
35	Nyaribo Police Post	0110277642497	Equity	3/7/2020	2,708,446
36	Nyarugumu Primary School	01102707741563	Equity		
37	Nyeri Central Perimeter wall	,0110278529892	Equity	23/01/2020	295,998
38	Rware High School	,01150280610893	Equity	1/3/2021	2,499,098
39	Skuta Police Post	0110269983843	Equity	21/02/2020	2,907
40	Temple Road Primary School	,1150280476319	Equity	16/01/2021	460
41	Tetu Boys Primary School	0110270729868	Equity	30/06/2020	1,021,007
42	Tetu Girls Primary School	,01100280983415	Equity		
43	Thunguma Secondary School	,0110265058928	Equity	11/1/2021	1,092,353
<b>TOTAL</b>					<b>43,220,892</b>

**NYERI TOWN CONSTITUENCY**  
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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																																						
<p><b>1.1 Budget Analysis</b></p>	<p>The above table shows that the total payments for the NGCDF was Kshs. 121,341,014 against a budget of Kshs. 253,692,482 resulting to under expenditure of Kshs. 132,351,468, say 52%.                      A further detailed analysis as per attached <b>appendix 1</b></p> <table border="1" data-bbox="694 1265 1300 1982"> <thead> <tr> <th>Receipt/Expense Item</th> <th>Final Kshs.</th> <th>Budget Kshs.</th> <th>Actual on Comparable Kshs.</th> <th>Variance Basis Kshs.</th> <th>% Utilization</th> </tr> </thead> <tbody> <tr> <td><b>RECEIPTS</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Transfers from CDF Board</td> <td>253,692,482</td> <td></td> <td>153,824,758</td> <td>99,867,725</td> <td>60.68%</td> </tr> <tr> <td><b>TOTAL RECEIPTS</b></td> <td><b>253,692,482</b></td> <td></td> <td><b>153,824,758</b></td> <td><b>99,867,725</b></td> <td><b>60.68%</b></td> </tr> <tr> <td><b>PAYMENTS</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Compensation of Employees</td> <td>3,892,375</td> <td></td> <td>2,471,848</td> <td>1,420,527</td> <td>63.50%</td> </tr> <tr> <td>Use of goods and services</td> <td>17,099,184</td> <td></td> <td>9,388,362</td> <td>7,710,822</td> <td>54.91%</td> </tr> <tr> <td>Transfers to Government Units</td> <td>122,400,322</td> <td></td> <td>55,300,000</td> <td>66,500,322</td> <td>45.67%</td> </tr> <tr> <td>Other grants and Transfers</td> <td>102,775,839</td> <td></td> <td>47,936,523</td> <td>54,839,316</td> <td>46.64%</td> </tr> </tbody> </table>	Receipt/Expense Item	Final Kshs.	Budget Kshs.	Actual on Comparable Kshs.	Variance Basis Kshs.	% Utilization	<b>RECEIPTS</b>						Transfers from CDF Board	253,692,482		153,824,758	99,867,725	60.68%	<b>TOTAL RECEIPTS</b>	<b>253,692,482</b>		<b>153,824,758</b>	<b>99,867,725</b>	<b>60.68%</b>	<b>PAYMENTS</b>						Compensation of Employees	3,892,375		2,471,848	1,420,527	63.50%	Use of goods and services	17,099,184		9,388,362	7,710,822	54.91%	Transfers to Government Units	122,400,322		55,300,000	66,500,322	45.67%	Other grants and Transfers	102,775,839		47,936,523	54,839,316	46.64%	<p>undertaken activities were due to delayed disbursement from the NGCDF Board where constituency had not received all the funding as at 30<sup>th</sup> June 2020. However, the management will follow up with the NGCDF board for disbursement of the remaining funds.</p>	<p>Resolved</p>	<p>N/A</p>
Receipt/Expense Item	Final Kshs.	Budget Kshs.	Actual on Comparable Kshs.	Variance Basis Kshs.	% Utilization																																																					
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**NYERI TOWN CONSTITUENCY**  
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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)												
	<table border="1"> <tr> <td>Acquisition of Assets</td> <td>5,186,248</td> <td>3,305,767</td> <td>1,880,481</td> <td>63.74%</td> </tr> <tr> <td>Other Payments</td> <td>2,338,514</td> <td>2,338,514</td> <td>0</td> <td>100.00%</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>253,692,482</b></td> <td><b>121,341,014</b></td> <td><b>132,351,468</b></td> <td><b>47.89%</b></td> </tr> </table>	Acquisition of Assets	5,186,248	3,305,767	1,880,481	63.74%	Other Payments	2,338,514	2,338,514	0	100.00%	<b>TOTAL</b>	<b>253,692,482</b>	<b>121,341,014</b>	<b>132,351,468</b>	<b>47.89%</b>			
Acquisition of Assets	5,186,248	3,305,767	1,880,481	63.74%															
Other Payments	2,338,514	2,338,514	0	100.00%															
<b>TOTAL</b>	<b>253,692,482</b>	<b>121,341,014</b>	<b>132,351,468</b>	<b>47.89%</b>															
<b>4.12 Transfers to Other Government Entities - Stalled Projects</b>	<p>Available records revealed that the CDFC disbursed a total of Kshs. 55,900,000 for implementation of various primary and secondary school projects in the constituency. Examination of project files revealed that the CDFC disbursed Kshs. 4,000,000 for implementation of two (2) projects as shown below:</p> <table border="1"> <thead> <tr> <th>Project Name</th> <th>Approved Activity</th> <th>Budget (kshs)</th> <th>Contract Sum (Kshs)</th> <th>Commencement Date</th> <th>Completion Date</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Gitathi-ini Secondary</td> <td>Construction of administration block</td> <td>3,000,000</td> <td>2,896,560</td> <td>24-7-2019</td> <td>21-10-2020</td> <td>Incomplete Requires School doors, windows, plastering and mechanical works. Contractor</td> </tr> </tbody> </table>	Project Name	Approved Activity	Budget (kshs)	Contract Sum (Kshs)	Commencement Date	Completion Date	Status	Gitathi-ini Secondary	Construction of administration block	3,000,000	2,896,560	24-7-2019	21-10-2020	Incomplete Requires School doors, windows, plastering and mechanical works. Contractor	<p>The proposed works for the phase for Gitathiini Secondary School which was funded has been done and the project is now waiting for the final funding in 2020/2021 in order to complete the project.</p> <p>Marua Primary School had technical issues that needed to be corrected but currently, the works officer has given the direction to the</p>	Resolved	N/A	
Project Name	Approved Activity	Budget (kshs)	Contract Sum (Kshs)	Commencement Date	Completion Date	Status													
Gitathi-ini Secondary	Construction of administration block	3,000,000	2,896,560	24-7-2019	21-10-2020	Incomplete Requires School doors, windows, plastering and mechanical works. Contractor													

**NYERI TOWN CONSTITUENCY**  
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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)
	Marua Primary School	Construction of 8 door toilet block	1,000,000	728,289	11-9-2020	11-12-2020	contractor and the contractor is back on site		
	Total		4,000,000						
<p>It was not clear why the contractors had abandoned the projects and what action if any, the CDIC and the PMCs had taken against the contractors for breach of contract. It was also not</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)																		
<p><b>4.15 Security - Unimplemented Projects</b></p>	<p>clear when the projects will be completed.</p> <p>During the financial year under review, The Nyeri NG-CDF received and transferred Kshs. 11,100,000 for security projects. However, it was noted that funds amounting to ksh.6,100,000 were dispersed to the projects accounts but no work had started as per the project implementation status record availed for audit.</p> <table border="1" data-bbox="746 900 1412 1680"> <thead> <tr> <th>Financial Project Year when contract awarded</th> <th>Project Name</th> <th>Approved Activity</th> <th>Funds received Kshs.</th> <th>Status per FIS</th> <th>Actual status</th> </tr> </thead> <tbody> <tr> <td>2017/2018</td> <td>Mununga -ini chief camp</td> <td>Electrification and furnishing of the office</td> <td>200,000</td> <td>Intending to Tender</td> <td>Not started</td> </tr> <tr> <td>2018/2019</td> <td>Ndurutu Police Post</td> <td>Finishing houses and construction of a public toilet</td> <td>1,000,000</td> <td>Intending to Tender</td> <td>Not started</td> </tr> </tbody> </table>	Financial Project Year when contract awarded	Project Name	Approved Activity	Funds received Kshs.	Status per FIS	Actual status	2017/2018	Mununga -ini chief camp	Electrification and furnishing of the office	200,000	Intending to Tender	Not started	2018/2019	Ndurutu Police Post	Finishing houses and construction of a public toilet	1,000,000	Intending to Tender	Not started	<p>The disbursement had been done, however, the project management committee delayed in the planning and implementation of their projects due to effect of Covid 19 within the year. However, they are in process of tendering and will be undertaken as soon as the process is concluded.</p>	<p align="center">Resolved</p>	<p align="center">N/A</p>
Financial Project Year when contract awarded	Project Name	Approved Activity	Funds received Kshs.	Status per FIS	Actual status																	
2017/2018	Mununga -ini chief camp	Electrification and furnishing of the office	200,000	Intending to Tender	Not started																	
2018/2019	Ndurutu Police Post	Finishing houses and construction of a public toilet	1,000,000	Intending to Tender	Not started																	

**NYERI TOWN CONSTITUENCY**  
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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)
2018/2019	Githiru Police post	Construction of an Administration block	2,000,000	Intending to Tender	Not started				
2019/2020	Nyaribo Police Post	Construction of police houses to completion (4 rooms)	1,500,000	Intending to Tender	Not started				
2019/2020	Kandara Police Post	Construction of an administration block to completion (3 rooms)	1,000,000	Not started	Not started				
2019/2020	Ndurutu Police Post	Construction of public toilet (2 doors) 400000 and finishing of police housing 200000	400,000	Intending to Tender	Not started				
<b>Total</b>			<b>6,100,000</b>						