

REPUBLIC OF KENYA



*Enhancing Accountability*

NATIONAL ASSEMBLY  
BAGDORE ROAD

DATE: 21 FEB 2023 DAY: TUESDAY  
**REPORT**

TABLED  
BY:

DEPUTY LEADER OF  
MAJORITY PARTY

OF  
THE TABLE:

INTRA MURALS

**THE AUDITOR-GENERAL**

**ON**

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

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





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**KIKUYU 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)





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
(NGCDF) KIKUYU CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2021**

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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### 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.

24 JUN 2022

TEL: 0721 519 903





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

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**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(a) Key Management**

The Kikuyu 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)



**(b) 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	Elizabeth Kagira
2.	Sub-County Accountant	Gaceri Gitabi
3.	Chairman NGCDFC	Simon Ngugi
4.	Member NGCDFC	Margaret Wangui

**(c) Fiduciary Oversight Arrangements**

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

NG-CDF FUND A/C  
MANAGER  
24 JUN 2021  
TEL: 0721 513  




**KIKUYU Constituency**  
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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.

**(d) Kikuyu Constituency NGCDF Headquarters**

P.O. Box 167-00902  
CDF Building  
Kikuyu Road  
Nairobi, KENYA

**(e) Kikuyu Constituency NGCDF Contacts**

Telephone: (254) 0721519908  
E-mail: [kikuyu@ngcdf.go.ke](mailto:kikuyu@ngcdf.go.ke)  
Website: [www.kikuyuconstituency.com](http://www.kikuyuconstituency.com)

**(f) Kikuyu Constituency NGCDF Bankers**

Equity Bank  
P.O. Box 1707-00902  
Kikuyu Branch  
0570262103404

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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





## **II. NG-CDFC CHAIRMAN'S REPORT**

Include among others the following:



**Simon Ngugi – NG CDF  
Chairman, Kikuyu**

### **Annual Constituency Allocation**

I am pleased to present the unaudited financial statements for Kikuyu Constituency for the financial year ended 30th June 2021. During the year, the Constituency was allocated a total of Kshs 137,088,879.

On receipt of the above allocations, Kikuyu National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2020/2021, we received 70% of the normal Constituency funding equivalent to Kshs 96,000,000 and these funds were then disbursed to earmarked projects. Ksh 69,367,724 from FY 2019/20 was received in 2020/21 financial year.

### **Sector Prioritization**

During the year, a total of Kshs 100,176,631 was allocated as transfers to Government Units which consist of transfers to Security, Primary schools and secondary schools' projects. Another amount of Ksh. 19,272,831 was allocated to Administration, Sports, Bursary, M & E and Environment.

### **Sectoral Analysis of Funding**

Over the past 8 years, the Constituency has received over Kshs 741,192,344.31 which were subsequently been disbursed to various projects in such sectors as Health, Roads, Education, water, security etc in addition to the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 100 projects and the breakdown in terms of the number of projects funded in these leading sectors over the last five years is as hereunder provided;

### **Number of Projects Per Sectors FY2012/13-2020/21 (In Key Sectors)**

Sector	Number of Projects								
	2020/21	2019/20	2017/18	2017/18	2016/17	2015/16	2014/15	2013/14	Total
Primary Schools	15	14	24	3	16	17	13	7	94

NG-CDF FUND  
MANAGER - KIKUYU

24 JUN 2022

TEL : 0721 519 902





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

Secondary Schools	4	11	8	2	0	6	5	6	<b>38</b>
Tertiary Institutions	0	0	0	0	0	0	1	0	<b>1</b>
Health	0	0	0	0	0	2	3	4	<b>9</b>
Water	0	0	0	0	0	2	4	5	<b>11</b>
Security	7	7	4	1	6	3	1	0	<b>22</b>
Roads	0	0	0	0	0	0	3	3	<b>6</b>
<b>Total No Funded</b>	<b>26</b>	<b>32</b>	<b>36</b>	<b>6</b>	<b>16</b>	<b>30</b>	<b>30</b>	<b>25</b>	<b>181</b>

Source: Kikuyu NGCDF Records (2021)

It is therefore notable that within the education sector, primary schools have realized the highest number of projects funded in the Constituency followed by secondary schools and finally Security and Water institutions. Overall, the ranking based on highest number of projects funded over the period has primary Schools as the leading sector followed by secondary Schools, security and finally Water Institutions.

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2020/2021, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of approved project activities across the Constituency. As at the close of the fiscal year 2020/2021 on 30th June 2021, the funds utilised was Kshs 119,449,462 out of Ksh.165,367,724 received which is 72%. This is an impressive performance realized by the Committee during the year on funds absorption based on funding received from the NGCDF Board. The remaining amount was not received from the National Board.

**Achievements and Major Undertakings**

During the year, the Committee disbursed a total of Kshs 7,319,000 as bursary to needy students in secondary, Special and tertiary institutions and this benefitted a total of 3,810 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kikuyu NG-CDF Office starring new schools to increase capacity and transition.

NO.	Project name	Image of the project	Impact of the project
		<b>a) Education Projects</b>	




NG-CDF FUND ACCOUNTS  
MANAGER - KIKUYU

24 JUN 2022

TEL : 0721 519 908



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

1	Riu Nderi primary School in Karai Ward		Riu Nderi primary School have more classrooms to do their learning
2	Kikuyu Township Primary school in Kikuyu Ward		Pupils at Kikuyu Township Primary school have more classrooms for their studies.
3	Kandengwa primary School in Sigona Ward		Students at Kandengwa primary school will have more classrooms for their studies
		Security Projects	


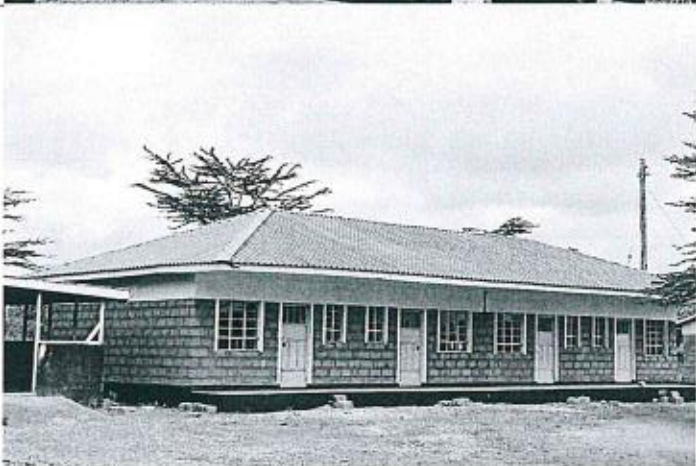

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NG -CDF FUND ACCOUNTS  
MANAGER - KIKUYU  
24 JUN 2022  
TEL : 0721 519 903





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

1.	Kinoo Police Post in Kinoo Ward		The project will enable Police Officers to provide security in Kinoo area to reduce crime rate which was worrying .
1	Mbomboini Police Post in Nachu Ward		The Project will enable the police to provide security to reduce crime in the area.

**Budgetary Appropriations**

During the financial year 2020/2021, the overall budget utilization stood at 57 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 165,367,724 was received against the total budget of Kshs 209,767,893.

**Development Planning**

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2020/2021. These encompass, inadequate record keeping by project management committees and delayed submission of the required returns for funds disbursed. Another notable challenge is the limited

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**KIKUYU Constituency**

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

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

numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2020/2021 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2020/2021.

**SIMON NGUGI**



**CHAIRPERSON NG-CDF COMMITTEE**





### **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 *Kikuyu Constituency 2018-2022* plan are to:  
*(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- a) To provide holist education that is globally competitive
- b) To enhance safety and security for residents
- c) To improve access and quality of health care
- d) To coordinate and facilitate infrastructural development
- e) To improve agricultural productivity and value addition
- f) To empower special interest (youth) and vulnerable groups

#### **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:

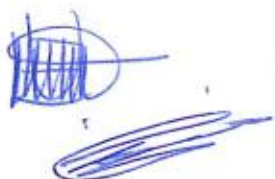
<b>Constituency Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- We set to construct 27 new classrooms, renovate 37 classrooms, construct 3 dormitories , construct 2 school halls and 4 administration offices	In FY 20/21 -we increased number of classrooms by 56 in different schools, 3 dormitories,5 Administration blocks 6 Toilet blocks, 1 School hall and 21 staff houses in different schools/institutions - 2846 Bursary beneficiaries at all levels were as per the attached schedules





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

Security	To reduce the level of crime in all areas in the constituency	Construction of police posts in crime prone areas to beef up security	We had set to construct 1 administration block and 9 staff houses	blocks,1 Toilet block ,13 staff houses in different police posts
Environment	To enhance water harvesting in schools and police posts	Provision of water tanks for water harvesting	- We set to buy 10 500lt water tanks	In FY 2020/21 -we bought 10 5,000 lts water tanks for various schools and police posts
Sports	To support youth in sports with training kits	Provision of sporting kits to youth in sports	number of sport kits bought for youth in sports	In FY 2020/21 -we bought sports kits and distributed to various teams all wards in the constituency
Emergency	To cater for unseen occurrences in the constituency	Catering of emergency occurrences	We set to help in emergency cases during the financial year	In F/Y 2020/21 we constructed emergency toilets in 5 school projects and in 2 security projects





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

Kikuyu 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 -**

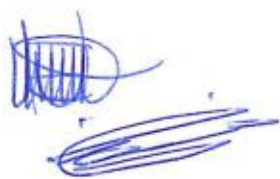
To ensure sustainability of Kikuyu NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

##### **2. Environmental performance**

- *NG-CDF has been supporting students carry out environmental conservation activities e,g planting trees once in an academic calendar and providing water tanks for water harvesting*







- *NG-CDF has supported construction of police stations which help in Sensitization of youth/ community on the impact of drugs.*
- *NG-CDF sponsors sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

### **3. Employee welfare**

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

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

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

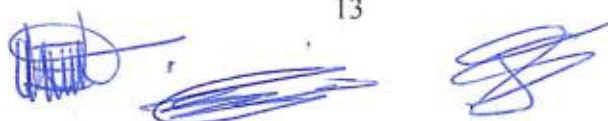
KIKUYU NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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





d) Product stewardship by safeguarding consumer rights and interests

## **5. Community Engagements-**

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

### **Public Participation in Project Identification and Implementation and Monitoring**

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




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

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

### **Public Awareness**

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

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

  
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**V.STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

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

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

The Accounting Officer in charge of the NGCDF KIKUYU 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- KIKUYU Constituency financial statements were approved and signed by the Accounting Officer on 24/6/ 2022.



**Chairman NGCDF Committee**  
**Name: Simon Ngugi**



Stamp: KIKUYU  
Stamp: 24 JUN 2022  
Stamp: 020 519 308

**Fund Account Manager**  
**Name: Elizabeth Kagira**





# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES FUND - KIKUYU 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**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kikuyu Constituency set out on pages 17 to 46,

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



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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Kikuyu 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 National Government Constituencies Development Fund Act, 2015.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituency Development Fund- Kikuyu 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 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**

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that,



nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Irregular Implementation of Emergency Projects**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.26,654,160 which includes emergency expenditure amounting to Kshs.6,500,000 as disclosed in Note 7 to the financial statements. However, no documentary evidence was provided to confirm that the Management had reported any of the emergency expenditure to the Board using the prescribed format and within the stipulated period of 30 days. Further, no minutes were provided as evidence on whether the emergency projects related to 'urgent, unforeseen needs for expenditure that could not be delayed as per Section 8(3) of the National Government Constituencies Development Fund Act, 2015.

Consequently, the Management was in breach of the law.

### **2. Delayed Project Implementation**

As previously reported, a disbursement of Kshs. 4,000,000 was made on 25 March, 2020 to Kikuyu Day High School for the construction of a dormitory. A physical verification carried out on 22 March, 2021, revealed that the project had not been completed one year since the release of funds. A follow up visit carried out on 15 April, 2022 revealed that the contractor had abandoned the site and the project was incomplete. Management did not give any explanation for the delay and it is not clear when the project would be completed..

In the circumstances, value for money may not have been realized from the Kshs.4,000,000 incurred in the implementation of the project.

### **3.0 Inaccuracies in the PMC Bank Balances**

Annex 5 to the financial statements reflects Project Management Committee (PMC) comparative bank balances amounting to Kshs.43,999,958 relating to 2019/2020 financial year whereas the audited financial statements reflected balances totalling Kshs.45,845,317 resulting to a variance of Kshs.1,845,359 which has not been explained. Further, the total balance is reflected as Kshs.43,999,958 whereas the casted total is Kshs.41,638,264 resulting to a variance of Kshs.2,361,693 which has not been explained or reconciled.

In the circumstances, the comparative PMC bank balances totalling to Kshs.43,999,958 relating to 2019/2020 financial year could not be confirmed.

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.

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund 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 Constituency policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

18 July, 2022





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

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	165,367,724	123,040,876
Proceeds from Sale of Assets	2	00	00
Other Receipts	3	00	167,000
<b>TOTAL RECEIPTS</b>		<b>165,367,724</b>	<b>123,207,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,275,589	1,993,948
Use of goods and services	5	9,343,082	8,644,845
Transfers to Other Government Units	6	81,176,631	69,000,000
Other grants and transfers	7	26,654,160	42,601,844
Acquisition of Assets	8	00	00
Other Payments	9	00	00
<b>TOTAL PAYMENTS</b>		<b>119,449,462</b>	<b>122,240,637</b>
<b>SURPLUS/(DEFICIT)</b>		<b>45,918,262</b>	<b>967,239</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIKUYU Constituency financial statements were approved on 24/16/2022 and signed by:

24/16/2022  
  
 TEL: 0721 519 908  
 Fund Account Manager  
 Name: Elizabeth Kagira

  
 National Sub-County  
 Accountant  
 Name: Gaceri Gitabi  
 ICPAK M/No: 11937

  
 Chairman NG-CDF Committee  
 Name: Simon Ngugi






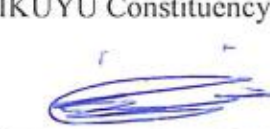
**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**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	49,229,552	3,311,290
Cash Balances (cash at hand)	10B	00	00
<b>Total Cash and Cash Equivalents</b>		<b>49,229,552</b>	<b>3,311,290</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	00	00
<b>TOTAL FINANCIAL ASSETS</b>		<b>49,229,552</b>	<b>3,311,290</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	00	00
Gratuity	12B	00	00
<b>TOTAL FINANCIAL LIABILITES</b>		<b>00</b>	<b>00</b>
<b>NET FINANCIAL ASSETS</b>		<b>49,229,552</b>	<b>3,311,290</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	13	3,311,290	2,344,051
Prior year adjustments	14	00	00
Surplus/Deficit for the year		45,918,262	967,239
<b>NET FINANCIAL POSITION</b>		<b>49,229,552</b>	<b>3,311,290</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIKUYU Constituency financial statements were approved on 29/6/2022 and signed by:

  
**Fund Account Manager**  
**Name: Elizabeth Kagira**

  
**National Sub-County Accountant**  
**Name: Gaceri Gitabi**  
**ICPAK M/No: 11937**

  
**Chairman NG-CDF Committee**  
**Name: Simon Ngugi**



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

**STATEMENT OF CASHFLOW**

		<b>2020 - 2021</b>	<b>2019 - 2020</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	165,367,724	123,040,876
Other Receipts	3	00	167,000
<b>Total receipts</b>		<b>165,367,724</b>	<b>123,207,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,275,589	1,993,948
Use of goods and services	5	9,343,082	8,644,845
Transfers to Other Government Units	6	81,176,631	69,000,000
Other grants and transfers	7	26,654,160	42,601,844
Other Payments	9	00	00
<b>Total payments</b>		<b>119,449,462</b>	<b>122,240,637</b>
<b>Total Receipts Less Total Payments</b>		<b>45,918,262</b>	<b>967,239</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	00	00
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	00	00
Prior year adjustments	14	00	00
<b>Net cash flow from operating activities</b>		<b>45,918,262</b>	<b>967,239</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	00	00
Acquisition of Assets	9	00	00
<b>Net cash flows from Investing Activities</b>		<b>00</b>	<b>00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>45,918,262</b>	<b>967,239</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>3,311,290</b>	<b>2,344,051</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>49,229,552</u></b>	<b><u>3,311,290</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIKUYU Constituency financial statements were approved on 24/11/2022 and signed by:

TEL: 0721 519 903  
**Fund Account Manager**  
**Name: Elizabeth Kagira**

**National Sub-County Accountant**  
**Name: Gaceri Gitabi**  
**ICPAK M/No: 11937**

**Chairman NG-CDF Committee**  
**Name: Simon Ngugi**





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

**IX. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
RECEIPTS	2020/2021		Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from NGCDF Board	137,088,879	3,311,290	69,367,724	209,767,893	165,367,724	44,400,169	78.8%
Proceeds from Sale of Assets							
Other Receipts							
<b>TOTALS</b>	<b>137,088,879</b>	<b>3,311,290</b>	<b>69,367,724</b>	<b>209,767,893</b>	<b>165,367,724</b>	<b>44,400,169</b>	<b>78.8%</b>
PAYMENTS							
Compensation of Employees	2,603,000			2,603,000	2,275,589	327,411	87.4%
Use of goods and services	8,226,129	3,144,290	1,449,463	12,819,882	9,343,082	3,476,800	72.9%
Transfers to Other Government Units	78,000,000		54,000,000	132,000,000	81,176,631	50,823,369	62.3%
Other grants and transfers	48,259,750	167,000	13,918,261	62,345,011	26,654,160	35,690,851	41.1%
Acquisition of Assets							
Other Payments							
<b>TOTALS</b>	<b>137,088,879</b>	<b>3,311,290</b>	<b>69,367,724</b>	<b>209,767,893</b>	<b>119,449,462</b>	<b>90,318,431</b>	<b>56.9%</b>

NG-CDF FUND ACCOUNT  
MANAGER - KIKUYU

24 JUN 2022

TEL : 0721 519 908



**Kikuyu Constituency**

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


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


- i. *Transfers from NGCDF Board underutilization below 90% is due to delay in disbursement of funds from National Board*
- ii. *Use of goods and services underutilization below 90% is due to delay in disbursement of funds from National Board*
- iii. *Transfers to other Government Units underutilization below 90% is due to delay in disbursement of funds from National Board*
- iv. *Other grants and transfers underutilization below 90% is due to delay in disbursement of funds from National Board*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	90,318,431
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	(44,400,169)
	45,918,262
Add Accounts payable	0
Less Accounts Receivable	(0)
Add/Less Prior Year Adjustments	167,000
Cash and Cash Equivalents at the end of the FY 2020/2021	46,085,262

The NGCDF-KIKUYU Constituency financial statements were approved on 24/6/ 2022 and signed by:

NG -CDF FUND ACCOUNTANT  
MANAGER - KIKUYU  
24 JUN 2022  
Fund Account Manager  
Name: Elizabeth Kagira

  
National Sub-County  
Accountant  
Name: Gaceri Gitabi  
ICPAK M/No: 11937

  
Chairman NG-CDF Committee  
Name: Simon Ngugi





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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		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	2,603,000			2,603,000	2,275,589	327,411
1.2 Committee allowances	1,037,000			1,037,000	503,750	533,250
1.3 Use of goods and services	3,349,129	3,144,290	1,083,075	7,576,494	4,896,132	2,680,362
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,040,000			1,040,000	849,200	190,800
2.2 Committee allowances	1,200,000		246,388	1,446,388	1,425,500	20,888
2.3 Use of goods and services	1,600,000		120,000	1,720,000	1,668,500	51,500
3.0 Emergency	7,192,207		6,198,261	13,390,468		3,890,468
<b>3.1 Primary Schools</b>						
3.1.1 Kamangu primary school					1,000,000	
3.1.2 Nderi primary					1,000,000	
3.1.3 Gatune primary					1,000,000	
3.1.4 Riu nderi primary					1,000,000	
3.1.5 Kamangu primary school					1,000,000	
<b>3.2 Secondary schools</b>						
<b>3.3 Tertiary institutions</b>						
3.3.1 Security projects						
3.3.2 Kamanda police post					500,000	

NG-CDF FUND  
MANAGER -  
24 JUN 2022  
TEL: 0721 519 908





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

3.4.3Kerwa police post							500,000	
3.4.4 lusigetti police post							500,000	
<b>4.0 Bursary and Social Security</b>								
4.1 Primary Schools-Special	1,000,000					1,000,000		1,000,000
4.2 Secondary Schools	16,000,000	167,000		700,000		16,867,000	206,500	16,660,500
4.3 Tertiary Institutions	6,200,000			3,000,000		9,200,000	7,112,500	2,087,500
4.4 Universities								
4.5 Social Security	4,800,000					4,800,000		4,800,000
<b>5.0 Sports</b>	2,047,543					2,047,543	335,160	1,712,383
5.1								
5.2								
5.3								
<b>6.0 Environment</b>	1,520,000			1,020,000		2,540,000		2,540,000
6.1								
6.2								
6.3								
6.4								
6.5								
6.6								
6.7								
6.8								
<b>7.0 Primary Schools Projects</b> <b>(List all the Projects)</b>								
7.1 Kamangu Primary School	1,000,000			1,500,000		2,500,000	1,500,000	1,000,000
7.2 Kandengwa Primary School	3,000,000			2,000,000		5,000,000	5,000,000	
7.3 Kikuyu Township Primary school	1,500,000			1,000,000		2,500,000	1,500,000	1,000,000
7.4 Lusigetti Primary School	4,000,000					4,000,000	4,000,000	
7.5 Mama Ngina Primary School	3,000,000					3,000,000	3,000,000	
7.6 Thirime Primary School	10,000,000			10,000,000		20,000,000	20,000,000	
7.7 Thogoto Primary School	5,000,000					5,000,000		5,000,000
7.8 Renguti Primary School	3,000,000					3,000,000	3,000,000	

NG-CDF FUND  
MANAGER

24 JUN 2022

TEL: 0721 519 908



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

7.9 Kanyanjara primary school			500,000	500,000	500,000	
7.10 Ndiguini primary school			2,000,000	2,000,000	2,000,000	
7.11 Students chairs & Lockers			6,000,000	6,000,000	5,676,631	323,369
7.12 Nduma primary school			2,000,000	2,000,000		2,000,000
7.13 Kikuyu township primary					1,000,000	
<b>8.0 Secondary Schools Projects</b> (List all the Projects)						
8.1 Gichuru Memorial High School	4,000,000			4,000,000		4,000,000
8.2 Karai Day Secondary School	9,500,000		6,000,000	15,500,000	6,000,000	9,500,000
8.3 Muhi Secondary School	4,000,000			4,000,000		4,000,000
8.4 Fr Kevin Kelly High school	3,000,000			3,000,000	3,000,000	
8.5 Kamangu Secondary School	3,000,000			3,000,000		3,000,000
8.6 Kanyanjara Secondary School	6,000,000			6,000,000		6,000,000
8.7 Rengutti High School	3,000,000		2,000,000	5,000,000	5,000,000	
8.8 HGM Kinoo Secondary sch			21,000,000	21,000,000	21,000,000	
8.9 Kikuyu Day High school	7,000,000			7,000,000		7,000,000
8.10 Mama Ngina Senior High School	8,000,000			8,000,000		8,000,000
<b>9.0 Tertiary institutions Projects</b> (List all the Projects)						
9.1						
9.2						
9.3						
9.4						
<b>10.0 Security Projects</b>						
10.1 Mai-a-ihii Police Post	4,000,000		3,000,000	7,000,000	7,000,000	
10.2 Gatune Police post	4,000,000			4,000,000	2,500,000	1,500,000
10.3 Kamangu Police Post	1,500,000			1,500,000		1,500,000
10.4 Kinoo police post					1,500,000	
10.5 Mbomboini police post					500,000	
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						

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## **XI.SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-KIKUYU 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.

OF FUND ACCOUNT  
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**Unutilized Funds from PMCs.**

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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





#### **7. Accounts Receivable**

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

#### **8. Accounts Payable**

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

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 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.

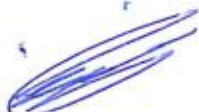
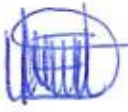

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

#### **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.

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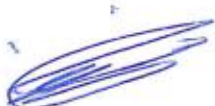
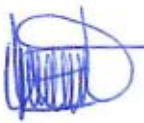
**14. Errors**

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.

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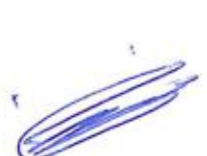
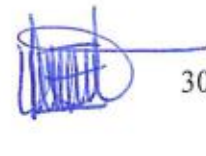

## **XII. NOTES TO THE FINANCIAL STATEMENTS**

### **1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO A041043	1		50,040,876
AIE NO B047324	2		1,000,000
AIE NO B047464	3		4,000,000
AIE NO B041297	1		20,000,000
AIE NO B047717	2		5,000,000
AIE NO B049207	3		4,000,000
AIE NO B047923			9,000,000
AIE NO B049311			14,000,000
AIE NO B104336			16,000,000
AIE NO B096962		15,000,000	
AIE NO B104615		26,000,000	
AIE NO A823539		28,367,724	
AIE NO B124555		9,000,000	
AIE NO B124989		10,000,000	
AIE NO B119843		13,000,000	
AIE NO B128132		6,900,000	
AIE NO B128444		6,000,000	
AIE NO B138856		13,000,000	
AIE NO B132188		6,000,000	
AIE NO B140588		15,000,000	
AIE NO B126443		10,000,000	
AIE NO B126150		7,100,000	
<b>TOTAL</b>		<b>165,367,724</b>	<b>123,040,876</b>

### **2. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	00	00
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from sale of tender documents	00	00
Hire of plant/equipment/facilities	00	00
Unutilized funds from PMCs	00	00
Other Receipts Not Classified Elsewhere	00	167,000
<b>Total</b>	<b>00</b>	<b>167,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,029,875	1,907,548
<b>Personal allowances paid as part of salary</b>		
House Allowance	00	00
Transport Allowance	00	00
Leave allowance	00	00
Gratuity to contractual employees	200,489	00
Employer Contributions Compulsory national social security schemes	45,225	86,400
<b>Total</b>	<b>2,275,589</b>	<b>1,993,948</b>

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NG -CDF FUND ACCOUNT  
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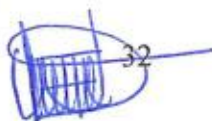


**KIKUYU Constituency**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	3,456,750	2,669,750
Utilities, supplies and services	9,015	1,566,000
Communication, supplies and services	221,900	653,750
Domestic travel and subsistence	1,727,000	1,747,000
Printing, advertising and information supplies & services	105,615	108,847
Rentals of produced assets	00	00
Training expenses	00	00
Hospitality supplies and services	1,929,700	1,168,000
Insurance costs	00	00
Specialized materials and services	00	00
Office and general supplies and services	1,454,325	300,000
Other operating expenses	438,777	431,498
Routine maintenance – vehicles and other transport equipment	00	00
Routine maintenance – other assets	00	00
<b>Total</b>	<b>9,343,082</b>	<b>8,644,845</b>


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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools	46,176,631	39,500,000
Transfers to secondary schools	35,000,000	29,500,000
Transfers to tertiary institutions	00	00
<b>TOTAL</b>	<b>81,176,631</b>	<b>69,000,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools	206,500	16,835,000
Bursary – tertiary institutions	8,112,500	142,500
Bursary – special schools	00	00
Mock & CAT	00	00
Social Security programmes (NHIF)	00	00
Security projects	11,500,000	15,500,000
Sports projects	335,160	2,692,344
Environment projects	00	432,000
Emergency projects	6,500,000	7,000,000
<b>Total</b>	<b>26,654,160</b>	<b>42,601,844</b>

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NG -CDF FUND ACCOUNT  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. ACQUISITION OF ASSETS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	00	00
Construction of Buildings	00	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

**9. OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	00	00
ICT Hub	00	00
	<b>000</b>	<b>000</b>

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NG -CDF FUND ACCOUNT  
MANAGER - KIKUYU  
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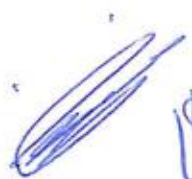


**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10: CASH BOOK BANK BALANCE**

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

Name of Bank, Account No. & currency	2020-2021	2019-2020
	<b>Kshs</b>	<b>Kshs</b>
Equity Bank, 0570262103404	49,229,552	3,311,290
Name of Bank, Account No.	00	00
Name of Bank, Account No.	00	00
<b>Total</b>	<b>49,229,552</b>	<b>3,311,290</b>
<b>10B: CASH IN HAND</b>		
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations (specify)	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

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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>dd/mm/yy</i>	00	00	00
<i>Name of Officer</i>	<i>dd/mm/yy</i>	00	00	00
<i>Name of Officer</i>	<i>dd/mm/yy</i>	00	00	00
<i>Name of Officer</i>	<i>dd/mm/yy</i>	00	00	00
<i>Name of Officer</i>	<i>dd/mm/yy</i>	00	00	00
<i>Name of Officer</i>	<i>dd/mm/yy</i>	00	00	00
<b>Total</b>				000

**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)	00	00
Retention held during the year (B)	00	00
Retention paid during the Year (C)	00	00
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	000	000

**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)	00	00
Gratuity held during the year (B)	00	00
Gratuity paid during the Year (C)	00	00
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	00	00



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

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	3,311,290	2,344,051
Cash in hand	00	00
Imprest	00	00
<b>Total</b>	<b>3,311,290</b>	<b>2,344,051</b>

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	00	00	00
Cash in hand	00	00	00
Accounts Payables	00	00	00
Receivables	00	00	00
Others ( <i>specify</i> )	00	00	00
<b>TOTAL</b>	<b>00</b>	<b>00</b>	<b>00</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	00	00
Imprest issued during the year (B)	00	00
Imprest surrendered during the Year (C)	00	00
closing accounts in account receivables D= A+B-C	00	00

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

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	00	00
Deposit and Retentions held during the year (B)	00	00
Deposit and Retentions paid during the Year (C)	00	00
closing account receivables D= A+B-C	00	00

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**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. OTHER IMPORTANT DISCLOSURES**

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

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	00	00

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

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	00	427,626
Others ( <i>specify</i> )	00	00
	00	427,626

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

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	327,411	66,052
Use of goods and services	3,476,800	1,328,056
Amounts due to other Government entities	50,823,369	19,440,854
Amounts due to other grants and other transfers	35,690,851	49,500,000
Acquisition of assets	00	00
Others ( <i>specify</i> )	00	00
Funds pending approval	00	
	90,318,431	70,334,962

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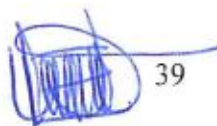
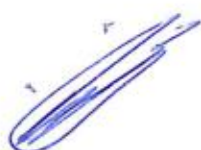
**National Government Constituencies Development Fund (NGCDF)**

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

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

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

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances	70,385,264.88	43,999,958.58
	70,385,264.88	43,999,958.58



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**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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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
Construction of buildings	a	b	c	d=a-c	
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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

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







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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
<b>Compensation of employees</b>		327,411	66,052	
<b>Use of goods &amp; services</b>		3,476,800	1,328,056	
<b>Amounts due to other Government entities</b>				
1 Kamangu Primary School		1,000,000		
2 Kikuyu Township Primary school		1,000,000		
3 Thogoto Primary School		5,000,000		
4 Students chairs & Lockers		323,369		
5 Nduma primary		2,000,000		
6 Gichuru Memorial High School		4,000,000		
7 Karai Day Secondary School		9,500,000		
8 Muhu Secondary School		4,000,000		
9 Kamangu Secondary School		3,000,000		
10 Kanyanjara Secondary School		6,000,000		
11 Kikuyu Day High school		7,000,000		
12 10 Mama Ngina Senior High School		8,000,000		
<b>Sub-Total</b>		<b>50,823,369</b>	<b>49,500,000</b>	
<b>Amounts due to other grants and other transfers</b>				
1 Emergency		3,890,468		
2 Bursary-Special		1,000,000		
3 Bursary-secondary Schools		16,660,500		
4 Bursary- Tertiary Institutions		2,087,500		
5 Social Security		4,800,000		
6 Sports		1,712,383		
7 Environment		2,540,000		
8 Gatune Police post		1,500,000		
9 Kamangu police post		1,500,000		
<b>Sub-Total</b>		<b>35,690,851</b>	<b>19,440,854</b>	
<b>Acquisition of assets</b>				

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*Kikuyu Constituency  
National Government Constituencies Development Fund (NGCDF)  
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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				
Buildings and structures	4,000,000			4,000,000
Transport equipment				
Office equipment, furniture and fittings	680,730			680,730
ICT Equipment, Software and Other ICT Assets	1,200,700			1,200,700
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>5,881,430</b>			<b>5,881,430</b>

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kikuyu Township primary school	Equity	0570299666973	1,763,348.50	1,082,422.50
Nderi primary school	Equity	0570272031938	1,027,683	27,933
Gatune primary school	Equity	0570193102686	1,000,426.80	0.00
Riu Nderi primary school	Equity	0570260630647	1,602,358.00	2,369,859.00
Mama Ngina primary school	Equity	0570291568078	3,048,008.78	3,141,318.78
Kandengwa primary school	Equity	0570268567039	5,218,839.50	2,361,693.50
Lusigetti primary school	Equity	0570293603903	4,075,739.25	3,955,998.25
HGM Kinoo secondary school	Equity	0570278492673	15,650,259.50	12,008,770.00
Karai mixed Day secondary school	Equity	0570293476425	6,062,661.50	6,594,466.50
Renguti High school	Equity	0570280327148	4,997,950.00	2,000,000.00
Fr. Kevin High school	Equity	0570298667497	3,118,947.55	2,104,343.55
Mai-a-ihii police post	Equity	0570278831529	5,438,835.00	3,699,400.00
Mbomboini police post	Equity	0570279369808	16,029.00	17,847.00
Gatune police post	Equity	0570271372767	2,500,077.00	0
Kinoo police post	Equity	0570293380430	963,280.00	3,222,485.00
Kerwa police post	Equity	0570270129113	482,557.00	125,273.00
Lusigetti police post	Equity	0570280578702	510.00	500,000.00
Kanyanjara primary school	Equity	0570294392322	70,997.50	544,197.50
Kamangu primary school	Equity	0570279463465	1,418,829.00	113,611.00
Ndinguini primary	KCB	1224082079	2,020,960.00	119,967.00
Thirime primary school	KCB	1107222567	9,906,968.00	10,373.00
<b>Total</b>			<b>70,385,264.88</b>	<b>43,999,958.58</b>



## 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: <i>(Resolved / Not Resolved)</i></b>	<b>Timeframe: <i>(Put a date when you expect the issue to be resolved)</i></b>
			/	

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