



*Enhancing Accountability*

**REPORT**

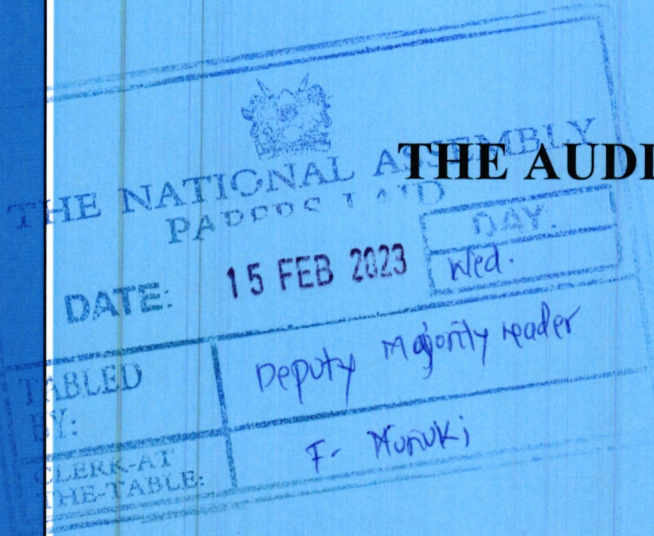
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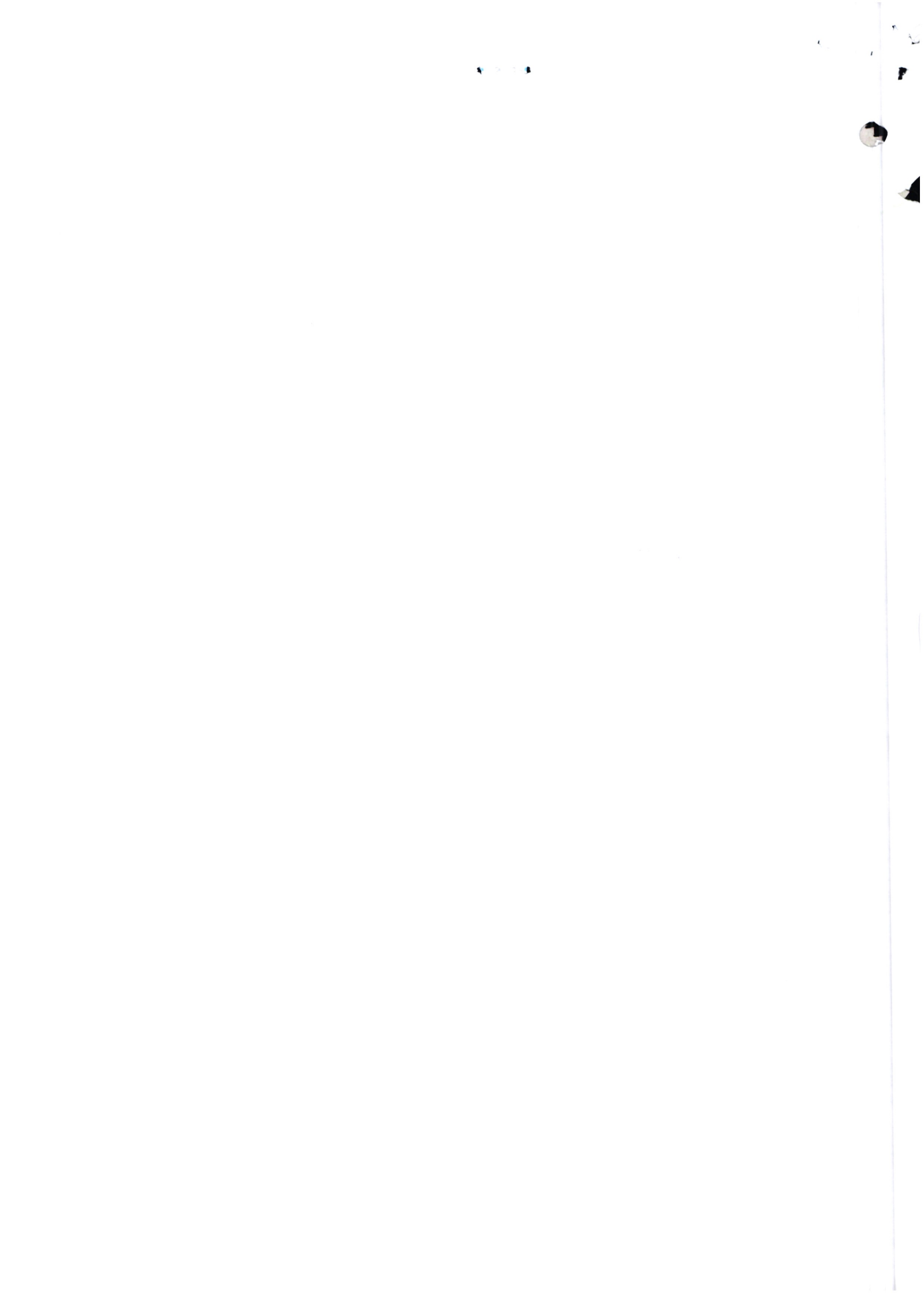
**THE AUDITOR-GENERAL**

**ON**

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

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







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**KIHARU 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)

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

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**Kiharu 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

**Kiharu Constituency  
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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 Kiharu 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	Kennedy Kamau
2.	Sub-County Accountant	Lawrence Warui
3.	Chairman NGCDFC	Peter Manyeki
4.	Member NGCDFC	Anthony Warui

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kiharu Constituency NGCDF Headquarters**

P.O Box 899 - 10200  
Ngeka Centre Murang'a  
Murang'a, Kenya

**Kiharu Constituency  
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**(f) Kiharu Constituency NGCDF Contacts**

Telephone: (254) 0720 207810  
E-mail: [cdfkiharu@ngcdf.go.ke](mailto:cdfkiharu@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Kiharu Constituency NGCDF Bankers**

Family Bank  
Murang'a Branch  
Account No. 006000020013

**(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-CDF CHAIRMAN'S REPORT



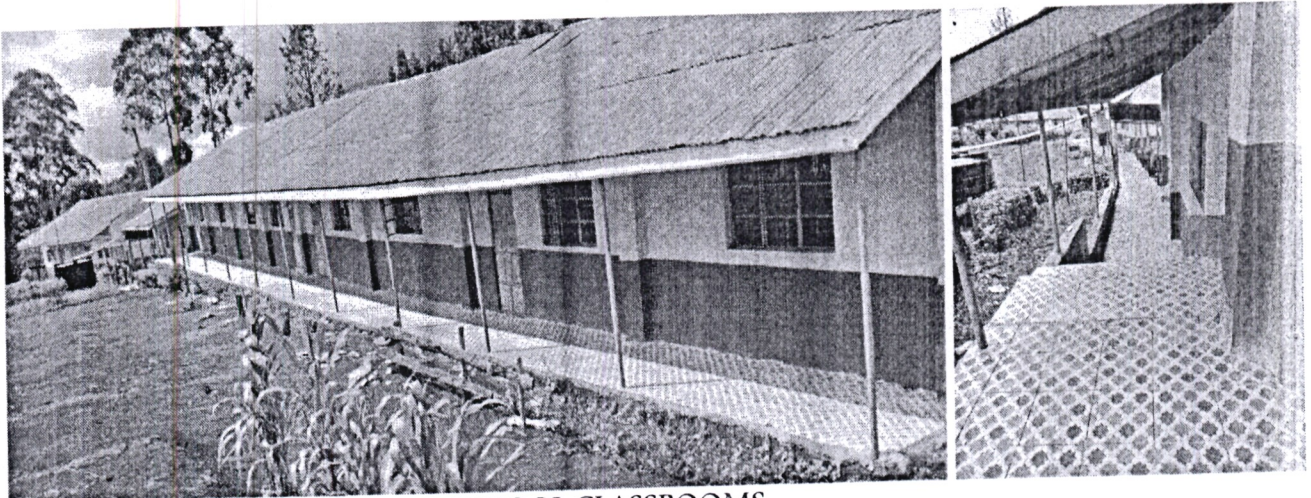
I am pleased to present the unaudited financial statements of NG-CDF Kiharu Constituency for the financial year ended 30 June 2021. The allocation to the constituency for the said year was a total of Kshs. 137,088,879 out of which Kshs. 92,000,000.00 was disbursed to the constituency by the NG-CDF Board in ten tranches of Kshs. 8,000,000.00 disbursed on 13/01/2021, Kshs.8,500,000.00 disbursed on 10/03/2021, Kshs.13,000,000.00 disbursed on 22/03/2021, Kshs.6,900,000.00 disbursed on 24/03/2021, Kshs.7,000,000.00 disbursed on 26/03/2021, Kshs.6,000,000.00 disbursed on 06/04/2021, Kshs.12,000,000.00 disbursed on 27/04/2021, Kshs.7,000,000.00 disbursed on 17/05/2021, Kshs.11,600,000.00 disbursed on 21/05/2021 and Kshs.12,000,000.00 disbursed on 21/06/2021. The balance of Kshs. 45,088,879 for 2020/2021 financial year as well as Kshs. 500,000 for 2018/2019 financial year Kshs. 700,000 for 2019/2020 financial year all totalling to Kshs. 46,288,879 had not been disbursed to the constituency by the NG-CDF Board as at closure of the financial year on 30 June 2021.

On receipt of the funds referred here in above, Kiharu National Government Constituency Development Fund Committee (NG-CDFC) prioritized funding of infrastructure for education projects with major renovation works being implemented in primary and secondary schools completely changing the face of the respective institutions.

During the year, Kshs. 68,667,724.10 was also disbursed to the constituency by the NG-CDF Board being the balance which rolled over from the previous financial year and with these funds added up to the balance brought forward from 2019/2020 financial year of Kshs. 10,252,127, Kiharu NG-CDFC was able to fund additional infrastructure projects in security sector especially new Chiefs offices, establishment of new secondary schools as well as award of bursary to bright students from humble backgrounds and students living with disabilities.

*Kiharu Constituency  
National Government Constituencies Development Fund (NGCDF)  
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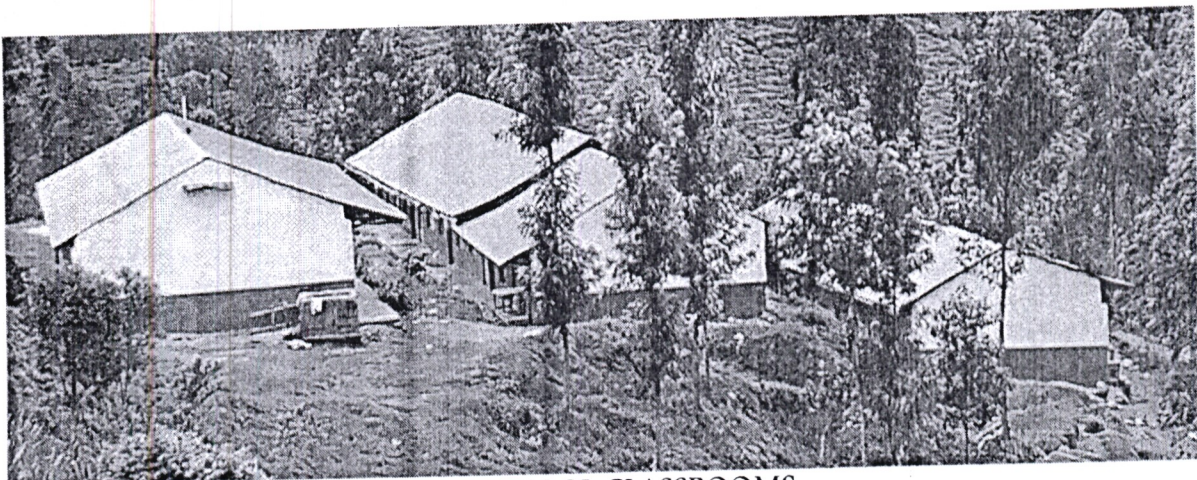
Below are some of the projects implemented during the financial year:-



RENOVATED GATUYA PRIMARY SCHOOL CLASSROOMS



RENOVATED KAREMAINI CHIEF'S OFFICE



RENOVATED KIONJOINI PRIMARY SCHOOL CLASSROOMS



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



**KIHARU NG-CDFC CHAIRMAN WITH PIONEER STUDENTS OF THE NEWLY ESTABLISHED ST. PAUL GIKUU SECONDARY SCHOOL FULLY FUNDED BY KIHARU NG-CDF**

Kiharu National Government Constituency Development Fund Committee however noted various challenges in projects implementation and management during the 2020/2021 financial year. The challenges were: - disruptions of programs by the global COVID-19 pandemic, inadequate record keeping by project management committees, lack of knowledge especially by new project management committees on provisions of Public Procurement and Assets Disposal Act 2015 as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges hence improving overall performance by Project Management Committees. The NG-CDFC plans to intensify capacity building as well as monitoring and evaluation programmes during the 2021/2022 financial year.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the co-operation and support that resulted in achievement of the said milestones. Going forward, the Committee envisions performing even better and attaining better assessments in its performance targets for 2021/2022 financial year.

**SIGNED:**

**PETER MANYEKI, CHAIRMAN  
KIHARU 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 *Kiharu Constituency 2018-2022* plan are to:

#### Strategic Area One: Education

**Objective:** Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

**Initiative:** Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.

**Initiative:** Enhance and develop social programmes that support education within the constituency.

#### Strategic Area Two: Water and Environment

**Objective:** Improve access to clean water and a more sustainable and conserved environment in Kiharu through natural resources conservation initiatives

**Initiative:** Initiate and enhance conservation programs within the constituency

**Initiative:** Water and Sanitation: To ensure water sustainability in the Constituency

#### Strategic Area Three: Security

**Objective:** Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

**Initiative:** Improving infrastructure and service delivery

#### Strategic Area Four: Sports

**Objective:** Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

**Initiative:** Develop and empower youth and special groups through sports.

#### Strategic Area Five: Information Communication and Technology (ICT)

**Objective:** Enhance access to information and technology by Kiharu residents and use ICT to enhance service delivery and spurring development.

**Initiative:** Enhancement of infrastructure and accessibility of ICT resources in the constituency.

#### 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:

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	328 Classrooms, 6 Administration blocks, 2 Multi-Purpose Halls, 1 Science Laboratories built/ rehabilitated in 82 primary schools and 8 secondary schools	Number of new/ rehabilitated classrooms increased from 552 to 880
				Number of laboratories increased from 12 to 16
				Number of multipurpose halls increased from 15 to 17
				Number of administration blocks increased from 21 to 27
			2,577 bursary beneficiaries in Tertiary institutions	2,577 bursary beneficiaries in Tertiary institutions
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation facilities	4 sanitation facilities built/ renovated in security establishments, primary and secondary schools	Number of sanitation facilities increased from 52 to 56
		Provide tree seedlings to public institutions to improve the forest cover	21,800 trees seedlings planted	Number of trees planted increased from 36,000 to 57,800

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**  
Kiharu 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 Kiharu NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kiharu 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**

- Kiharu NG-CDF organizes annual environmental conservation day to support students carry out environmental conservation activities by planting trees and clean up exercise once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

## ***Kiharu Constituency***

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

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

- NG-CDF staff have at least one day in a financial year 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. Kiharu 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. Kiharu 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-**

Kiharu NGCDF 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-**

Kiharu 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



***Kiharu Constituency***

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

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

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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.

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

**Kiharu 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.

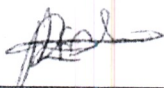
The Accounting Officer in charge of the NGCDF Kiharu Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

The Accounting Officer in charge of the NGCDF Kiharu 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 Kiharu 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.

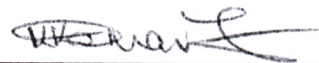
The Accounting Officer in charge of the NGCDF Kiharu Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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 - Kiharu Constituency financial statements were approved and signed by the Accounting Officer on 25/5/ 2022.



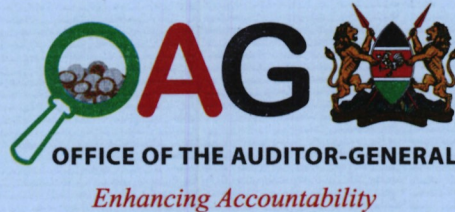
Chairman NGCDF Committee  
Name: Peter Manyeki



Fund Account Manager  
Name: Kennedy Kamau

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIHARU 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 Constituency Development Fund - Kiharu Constituency set out on pages 15 to 58, 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 effects 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 Constituency Development Fund - Kiharu 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Bursaries to tertiary Institutions**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects expenditure of Kshs.38,958,000 in respect of Other grants and other payments which includes Kshs.27,818,000 in respect of bursaries to tertiary institutions out of which Kshs.21,242,000 was not acknowledged by the beneficiary institutions.

In the circumstances, the validity and accuracy of the expenditure amount of Kshs.27,818,000 for bursaries to tertiary institutions for the year ended 30 June, 2021 could not be ascertained.

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

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

## **Other Matter**

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

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amount of Kshs.217,208,731 and Kshs.170,919,852 respectively, resulting to an underfunding of Kshs.46,288,879 or 21 % of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.217,208,730 and Kshs.133,834,032 respectively, resulting to an underperformance amounting to Kshs.83,374,698 or 38 % of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public

### **2. Projects Implementation Status Report**

The Fund budgeted for one hundred and fifteen (115) projects with a total budgeted expenditure of Kshs.105,580,000. However, four (4) projects with a budget of Kshs.12,030,000 were ongoing and had not been completed as at 30 June, 2021.

In the circumstances, the constituents did not receive value for money for the delayed projects amounting to Kshs.12,030,000 for the year under review.

### **3. Projects Verification Report**

During projects inspection done in April, 2022, twenty-three (23) projects with a total funding of Kshs.17,450,000 were verified. However, sixteen (16) projects costing Kshs.13,200,000 had outstanding issues with some completed but not in use, and others not labelled.

In the circumstances, the constituents did not get value for money from the projects worth Kshs.13,200,000 that had the unsatisfactory observations noted above.

### **4. Unresolved Prior Year Matters**

Prior year audit issue remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving the audit issues.

## **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 matter 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**

### **Emergency Projects**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects Kshs.38,958,000 in respect of Other grants and other Payments which includes Kshs.8,100,000 in respect of emergency projects. However, review of documents provided for audit, revealed that seven (7) projects with a total funding of Kshs.2,800,000 did not meet the emergency criteria requirement contrary to Section 8(3) of the National Government Constituency Development Fund Act, 2015 which states that emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interests of the constituents.

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

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

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

### **Conclusion**

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

### **Basis for conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

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

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

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

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

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

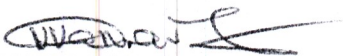
**29 July, 2022**

**Kiharu 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	160,667,724	154,043,971
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>160,667,724</b>	<b>154,043,971</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,891,299	2,669,159
Use of goods and services	5	5,084,733	4,528,336
Transfers to Other Government Units	6	79,400,000	109,900,000
Other grants and transfers	7	38,958,000	33,615,233
Acquisition of Assets	8	-	-
Other Payments	9	6,500,000	-
<b>TOTAL PAYMENTS</b>		<b>133,834,032</b>	<b>150,712,728</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>26,833,692</u></b>	<b><u>3,331,243</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kiharu Constituency financial statements were approved on 25/5/2022 and signed by:

  
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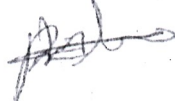
Fund Account Manager

Name: Kennedy Kamau

  
 \_\_\_\_\_

National Sub-County  
 Accountant

Name: Lawrence K. Warui  
 ICPAK M/No: 13451

  
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Chairman NG-CDF Committee

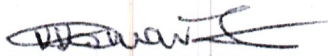
Name: Peter Manyeki

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


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	37,085,819	10,252,127
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>37,085,819</b>	<b>10,252,127</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>37,085,819</b>	<b>10,252,127</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>37,085,819</b>	<b>10,252,127</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		10,252,127	6,920,884
Prior year adjustments	14	-	-
Surplus/Deficit for the year		26,833,692	3,331,243
<b>NET FINANCIAL POSITION</b>		<b>37,085,819</b>	<b>10,252,127</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF - Kiharu Constituency financial statements were approved on 25/5/2022 and signed by:

  
 Fund Account Manager

Name: Kennedy Kamau

  
 National Sub-County Accountant

Name: Lawrence K. Warui  
 ICPAK M/No: 13451

  
 Chairman NG-CDF Committee

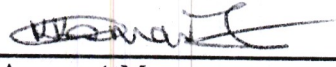
Name: Peter Manyeki

**Kiharu 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
Receipts from operating activities			
Transfers from NGCDF Board	1	160,667,724	154,043,971
Other Receipts	3	-	-
<b>Total receipts</b>		<b>160,667,724</b>	<b>154,043,971</b>
Payments for operating activities			
Compensation of Employees	4	3,891,299	2,669,159
Use of goods and services	5	5,084,733	4,528,336
Transfers to Other Government Units	6	79,400,000	109,900,000
Other grants and transfers	7	38,958,000	33,615,233
Other Payments	9	6,500,000	-
<b>Total payments</b>		<b>133,834,032</b>	<b>150,712,728</b>
<b>Total Receipts Less Total Payments</b>		<b>26,833,692</b>	<b>3,331,243</b>
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>26,833,692</b>	<b>3,331,243</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>26,833,692</b>	<b>3,331,243</b>
Cash and cash equivalent at BEGINNING of the year	10	10,252,127	6,920,884
<b>Cash and cash equivalent at END of the year</b>		<b><u>37,085,819</u></b>	<b><u>10,252,127</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kiharu Constituency financial statements were approved on 25/5/2022 and signed by:

  
Fund Account Manager

Name: Kennedy Kamau

  
National Sub-County Accountant

Name: Lawrence K. Warui  
ICPAK M/No: 13451

  
Chairman NG-CDF Committee

Name: Peter Manyeki

X. SUMMARY STATEMENT OF APPROPRIATION

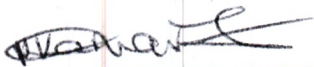
Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	10,252,127	69,867,724	217,208,731	170,919,852	46,288,879	79%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>10,252,127</b>	<b>69,867,724</b>	<b>217,208,731</b>	<b>170,919,852</b>	<b>46,288,879</b>	<b>79%</b>
PAYMENTS							
Compensation of Employees	3,686,920	-	2,791,300	6,478,220	3,891,299	2,586,921	60%
Use of goods and services	8,647,492	957,799	5,721,183	15,326,474	5,084,733	10,241,741	33%
Transfers to Other Government Units	60,800,000	5,000,000	24,857,000	90,657,000	79,400,000	11,257,000	88%
Other grants and transfers	63,454,467	4,151,328	29,998,241	97,604,036	38,958,000	58,646,036	40%
Acquisition of Assets	-	-	-	-	-	-	0%
Other Payments	500,000		6,500,000	7,000,000	6,500,000	500,000	93%
Funds pending approval	-	143,000	-	143,000	-	143,000	0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>10,252,127</b>	<b>69,867,724</b>	<b>217,208,730</b>	<b>133,834,032</b>	<b>83,374,698</b>	<b>62%</b>


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

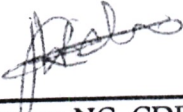
- i) The adjustments receipts are represented by the opening cash book balance as at 1 July 2020 of Kshs. 10,252,127 (Note 13) and previous years' outstanding disbursements totalling to Kshs. 69,867,724 against which the NG-CDF Board disbursed to the constituency Kshs. 66,667,724 during 2020/2021 financial year leaving a balance of Kshs. 1,200,000 represented by Kshs. 500,000 for 2018/2019 financial year and Kshs. 700,000 for 2019/2020 financial year.
- ii) The actual on comparable basis receipts are funds available for use during the financial year represented by funds received from the Board totalling to Kshs. 160,667,724 (Note 1) plus the balance b/f in the beginning of the financial year of Kshs. 10,252,127 (Note 13) all totalling to Kshs. 170,919,852.
- iii) The constituency received 79% of the budget from NG-CDF Board leaving a total balance of Kshs. 46,288,879 which largely contributed to the overall budget utilization of 62%.
- iv) Compensation of employees and Use of goods and services were at 60% and 33% respectively since NG-CDFC prioritized funding for education projects under transfer to other government units category whose utilization was at 88%.
- v) NG-CDFC resolved to award secondary schools bursary once the NGCDF Board disburses the balance of funds for the financial year probably at a time when the COVID-19 menace would have ended which are under other grants and transfers category whose utilization stood at 40%.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,374,698
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	46,288,879
<b>Sub Total</b>	<b>37,085,819</b>
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
<b>Cash and Cash Equivalents at the end of 2020/2021 financial year</b>	<b>37,085,819</b>

The NGCDF - Kiharu Constituency financial statements were approved on 25/5/2022 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager  
 Name: Kennedy Kamau

  
 \_\_\_\_\_  
 National Sub-County  
 Accountant .  
 Name: Lawrence K. Warui  
 ICPAK M/No: 13451

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee  
 Name: Peter Manyeki

## X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,686,920		2,791,299	6,478,219	3,891,299	2,586,920	60%
1.2 Committee allowances	2,151,260	92,271	1,807,818	4,051,349	949,119	3,102,230	23%
1.3 Use of goods and services	2,383,592		1,282,214	3,665,806	1,282,214	2,383,592	35%
<b>Total</b>	<b>8,221,772</b>	<b>92,271</b>	<b>5,881,331</b>	<b>14,195,375</b>	<b>6,122,632</b>	<b>8,072,743</b>	<b>43%</b>
2.0 Monitoring and evaluation							
2.1 Capacity building	1,100,000	865,528	1,512,651	3,478,179	1,134,900	2,343,279	33%
2.2 Committee allowances	1,212,640		918,500	2,131,140	1,618,500	512,640	76%
2.3 Use of goods and services	1,800,000		200,000	2,000,000	100,000	1,900,000	5%
<b>Total</b>	<b>4,112,640</b>	<b>865,528</b>	<b>2,631,151</b>	<b>7,609,319</b>	<b>2,853,400</b>	<b>4,755,919</b>	<b>37%</b>
3.0 Emergency							
3.1 Primary Schools							
Kaigwa Primary School		500,000		500,000	500,000	-	100%
Kahuhia Primary School		200,000		200,000	200,000	-	100%
Gathaiti Lower Primary School		500,000		500,000	500,000	-	100%
Kiaguthu Primary School		200,000		200,000	200,000	-	100%
Ithi Primary School	500,000			500,000	500,000	-	100%

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Githagara Primary School	300,000			300,000	300,000	-	100%
Gathaithi Upper Primary School	100,000			100,000	100,000	-	100%
Mwara Primary School	400,000			400,000	400,000	-	100%
Gaitheri Primary School	500,000			500,000	500,000	-	100%
Gatara Primary School	300,000			300,000	300,000	-	100%
Gitiri Primary School	200,000			200,000	200,000	-	100%
Murarandia Primary school	200,000			200,000	200,000	-	100%
Ndutumi Primary School	300,000			300,000	300,000	-	100%
Koimbi Primary School	300,000			300,000	300,000	-	100%
Gatheru Primary School	400,000			400,000	400,000	-	100%
Kamaguta Primary School	200,000			200,000	200,000	-	100%
Kahithe Primary School	100,000			100,000	100,000	-	100%
Mjini Primary School	250,000			250,000	250,000	-	100%
Rurii Primary School	200,000			200,000	200,000	-	100%
Kaimuri Primary School	300,000			300,000	300,000	-	100%
Kabui Primary School	200,000			200,000	200,000	-	100%
Matongu Primary School	200,000			200,000	200,000	-	100%
Nyakthai Primary School	200,000			200,000	200,000	-	100%

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Rutune Primary School	100,000			100,000	100,000	-	100%
3.2 Secondary schools							
Muchungucha Secondary School	600,000			600,000	600,000	-	100%
Giathiya Secondary Secondary School	200,000			200,000	200,000	-	100%
Gakurwe Secondary School	500,000			500,000	500,000	-	100%
3.3 Tertiary institutions							
3.4 Security projects							
Koimbi chiefs office	150,000			150,000	150,000	-	100%
3.5 Unutilised	492,207	10,000	198,241	700,448	700,448	-	0%
<b>Total</b>	<b>7,192,207</b>	<b>1,410,000</b>	<b>198,241</b>	<b>8,800,448</b>	<b>8,100,000</b>	<b>700,448</b>	<b>92%</b>
4.0 Bursary and Social Security							
4.1 Secondary Schools	38,980,000	270,473	2,100,000	41,350,473	140,000	41,210,473	0%
4.2 Tertiary Institutions	8,000,000	2,342,759	24,000,000	34,342,759	27,818,000	6,524,759	81%
4.3 Social Security							
4.4 Special Needs	1,000,000	20,000	1,000,000	2,020,000	-	2,020,000	0%
<b>Total</b>	<b>47,980,000</b>	<b>2,633,232</b>	<b>27,100,000</b>	<b>77,713,232</b>	<b>27,958,000</b>	<b>49,755,232</b>	<b>36%</b>
5.0 Sports							
5.1	2,741,760			2,741,760		2,741,760	0%
<b>Total</b>	<b>2,741,760</b>	<b>-</b>	<b>-</b>	<b>2,741,760</b>	<b>-</b>	<b>2,741,760</b>	<b>0%</b>





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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	900,000			900,000	900,000	-	
Githuuri Primary School	700,000			700,000	700,000	-	100%
Kiangatia Primary School	500,000			500,000	500,000	-	100%
Kaigwa Primary School	700,000			700,000	700,000	-	100%
Kiambu Primary School	400,000			400,000	400,000	-	100%
Githundi Primary School	700,000			700,000	700,000	-	100%
Gakurwe Primary School	800,000			800,000	800,000	-	100%
Kiamuri Primary School	700,000			700,000	700,000	-	100%
Githanga Primary School	1,000,000	600,000		1,600,000	1,600,000	-	100%
Gaturi Primary School	600,000			600,000	600,000	-	100%
Kabui Primary School	800,000			800,000	800,000	-	100%
Gakuyu Primary School	1,000,000			1,000,000	1,000,000	-	100%
Muringa Primary School	1,000,000			1,000,000	1,000,000	-	100%
Mweru Primary School	1,000,000			1,000,000	1,000,000	-	100%
Nyakihi Primary School	800,000			800,000	800,000	-	100%
Gatitu Primary School	600,000			600,000	600,000	-	100%
Kambwe Primary School	700,000			700,000	700,000	-	100%
Kimathi Primary School	1,000,000			1,000,000	1,000,000	-	100%

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Rurii Primary School	800,000			800,000	800,000	-	100%
Kangure Primary School	1,500,000			1,500,000	1,500,000	-	100%
Rutune Primary School	1,000,000			1,000,000	1,000,000	-	100%
Gituri Primary School	500,000			500,000	500,000	-	100%
Gachiku Primary School	1,000,000			1,000,000	1,000,000	-	100%
Gathiru Primary School	400,000			400,000	400,000	-	100%
Gatundu Primary School	1,500,000			1,500,000	1,500,000	-	100%
Gitaro Primary School	500,000			500,000	500,000	-	100%
Githagara Primary School	1,000,000			1,000,000	1,000,000	-	100%
Gitiri Primary School	600,000			600,000	600,000	-	100%
Kagumo Primary School	800,000			800,000	800,000	-	100%
Kari Primary School	800,000			800,000	800,000	-	100%
Kiyatta Primary School	300,000			300,000	300,000	-	100%
Kiboi Primary School	500,000			500,000	500,000	-	100%
Kiguru Primary School	1,000,000			1,000,000	1,000,000	-	100%
Kiumba Primary School	1,000,000			1,000,000	1,000,000	-	100%
Kiyu Primary School	300,000			300,000	300,000	-	100%
Mbari ya kiti Primary School	1,000,000			1,000,000	1,000,000	-	100%

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilisation (f=d/c %)
	2020/2021		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Munyutha Primary School	200,000				200,000	200,000	-	100%
Murai Primary School	500,000				500,000	500,000	-	100%
Muthiria Primary School	700,000				700,000	700,000	-	100%
Ndutumi Primary School	400,000				400,000	400,000	-	100%
Ngaru Primary School	700,000				700,000	700,000	-	100%
Yamugwe Primary School	800,000				800,000	800,000	-	100%
Kamaguta Primary School	300,000				300,000	300,000	-	100%
Gatara Primary School	300,000				300,000	300,000	-	100%
Gatuya Primary School	400,000				400,000	400,000	-	100%
Gathaithi Lower Primary School	400,000				400,000	400,000	-	100%
Kahatia Primary School	500,000				500,000	500,000	-	100%
Kahithe Primary School	400,000				400,000	400,000	-	100%
Kairichi Primary School	600,000				600,000	600,000	-	100%
Karurini Primary School	600,000				600,000	600,000	-	100%
Kionjoini Primary School	800,000				800,000	800,000	-	100%
Mariani Primary School	500,000				500,000	500,000	-	100%
Matharite Primary School	1,000,000				1,000,000	1,000,000	-	100%
<b>Thengeini Primary School</b>	<b>600,000</b>				<b>600,000</b>	<b>600,000</b>	<b>-</b>	<b>100%</b>

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**Kiharu Constituency**

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

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Murarandia Primary School	800,000			800,000	800,000	-	100%
Mukumu Primary School	300,000			300,000	300,000	-	100%
Gathinja Primary School	400,000			400,000	400,000	-	100%
Gitie Primary School	500,000			500,000	500,000	-	100%
Gitige Primary School	800,000			800,000	800,000	-	100%
Gitui Primary School	500,000			500,000	500,000	-	100%
Gituto Primary School	800,000			800,000	800,000	-	100%
Gitweku Primary School	500,000			500,000	500,000	-	100%
Kahuhia Primary School	500,000			500,000	500,000	-	100%
Karingu Primary School	500,000			500,000	500,000	-	100%
Kianderi Primary School	1,000,000			1,000,000	1,000,000	-	100%
Kirogo Primary School	800,000			800,000	800,000	-	100%
Wanjengi Primary School	500,000			500,000	500,000	-	100%
Weithaga Primary School	700,000			700,000	700,000	-	100%
Mjini Primary School			1,000,000.00	1,000,000	1,000,000	-	100%
Kibuu Primary School			2,000,000.00	2,000,000	2,000,000	-	100%
Ititu Primary School			500,000.00	500,000	500,000	-	100%
Kigongo Primary School			600,000.00	600,000	600,000	-	100%

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements				
Gaitheri Primary School			600,000.00	600,000	600,000	-	100%
Kayuyu Primary School			400,000.00	400,000	400,000	-	100%
Kiayatta Primary School			350,000.00	350,000	350,000	-	100%
Kiumu Primary School			400,000.00	400,000	400,000	-	100%
Gathaithi upper primary			700,000.00	700,000	700,000	-	100%
Mamumbu Primary School			400,000.00	400,000	400,000	-	100%
Theri Primary School			500,000.00	500,000	500,000	-	100%
St. Marys Primary School			800,000.00	800,000	800,000	-	100%
Gatheru Primary School			200,000.00	200,000	200,000	-	100%
Koimbi Primary School			1,200,000.00	1,200,000	1,200,000	-	100%
Mirichu Primary School			700,000.00	700,000	700,000	-	100%
Githuguya Primary School			1,550,000.00	1,550,000	1,550,000	-	100%
<b>Total</b>	<b>60,300,000</b>	<b>600,000</b>	<b>11,900,000</b>	<b>72,800,000</b>	<b>72,800,000</b>	<b>-</b>	<b>100%</b>
8.0 Secondary Schools Projects							
St. Michael Gathuki-ini Secondary School	500,000	1,000,000	-	1,500,000	1,500,000	-	100%
Gakurwe Mixed Day Secondary School			857,000	857,000		857,000	0%
Mbari Ya Hiti Secondary School		600,000		600,000	600,000	-	100%
Mwiritua Secondary School		2,400,000	1,000,000	3,400,000	3,400,000	-	100%

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Kambirwa Secondary School		400,000		400,000		400,000	0%
Kahuhia Mixed Secondary School			300,000	300,000	300,000	-	100%
Ilitu secondary School			600,000	600,000	600,000	-	100%
Gitaro Secondary School			200,000	200,000	200,000	-	100%
<b>Total</b>	<b>500,000</b>	<b>4,400,000</b>	<b>2,957,000</b>	<b>7,857,000</b>	<b>6,600,000</b>	<b>1,257,000</b>	<b>84%</b>
9.0 Tertiary institutions Projects							
Kenneth Matiba Technical Training Institute			10,000,000	10,000,000		10,000,000	0%
<b>Total</b>			<b>10,000,000</b>	<b>10,000,000</b>		<b>10,000,000</b>	<b>0%</b>
10.0 Security Projects							
Giftui Assistant Chief Office	1,200,000			1,200,000	1,200,000	-	100%
Njoguini Chiefs Office	500,000			500,000	500,000	-	100%
Karemaini Chiefs Office	400,000			400,000	400,000	-	100%
Gatundu Chief's Office	300,000			300,000	300,000	-	100%
Kirogo Assistant Chief's Office	200,000			200,000	200,000	-	100%
Gacharu Assistant Chief Office	200,000			200,000	200,000	-	100%
Gaitheri Police Post		50,000		50,000	50,000	-	100%
Gathamba Chief's Office		50,000		50,000	50,000	-	100%
<b>Total</b>	<b>2,800,000</b>	<b>100,000</b>	-	<b>2,900,000</b>	<b>2,900,000</b>	-	<b>100%</b>



**Kinjaru Constituency**

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

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
11.0 Acquisition of assets				-		-	
11.1 Motor Vehicles				-		-	
11.2 Construction of CDF office				-		-	
11.3 Purchase of furniture and equipment				-		-	
11.4 Purchase of computers				-		-	
Total				-		-	
12.0 Other payments				-		-	
Muranga East Education Office	500,000			500,000	500,000	-	100%
Gaturi Education Office			500,000	500,000		500,000	0%
Constituency revision books project			6,000,000	6,000,000	6,000,000	-	100%
<b>Total</b>	<b>500,000</b>	<b>-</b>	<b>6,500,000</b>	<b>7,000,000</b>	<b>6,500,000</b>	<b>500,000</b>	<b>93%</b>
13.0 unallocated fund		143,000		143,000			
<b>Total</b>		<b>143,000</b>		<b>143,000</b>		<b>143,000</b>	<b>0%</b>
	<b>137,088,879</b>	<b>10,252,127</b>	<b>69,867,724</b>	<b>217,208,730</b>	<b>133,834,032</b>	<b>83,374,698</b>	<b>62%</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)

## **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 - Kiharu Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

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

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

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

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

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

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

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

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

#### **Other receipts**

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

#### *Unutilized Funds from PMCs.*

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

#### **External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract

period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

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

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

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

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 14 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.

## XII. NOTES TO THE FINANCIAL STATEMENTS

## 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
BO47526	1		19,000,000
BO47217	2		53,540,875
BO47323	3		1,000,000
BO47465	4		4,000,000
BO41474	5		20,000,000
BO47922	6		6,000,000
BO41374	7		10,500,000
BO49310	8		15,000,000
B104335	9		15,000,000
BO96585	10		8,000,000
BO41363	11		2,008,096
B104897	1	66,667,724.10	
B124720	2	8,000,000.00	
B128443	3	7,000,000.00	
B119842	4	13,000,000.00	
B128131	5	6,900,000.00	
B124988	6	8,500,000.00	
B132187	7	6,000,000.00	
B138855	8	12,000,000.00	
B126149	9	7,000,000.00	
B140587	10	12,000,000.00	
B126442	11	11,600,000.00	
B105141	12	2,000,000.00	
<b>TOTAL</b>		<b>160,667,724</b>	<b>154,043,971</b>

## 2. PROCEEDS FROM SALE OF ASSETS

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

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

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

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,903,240	2,669,159
<b>Personal allowances paid as part of salary</b>		-
House Allowance	288,000	-
Transport Allowance	288,000	-
Leave allowance	-	-
Gratuity to contractual employees	1,297,862	-
Employer Contributions Compulsory national social security schemes	114,197	-
<b>Total</b>	<b>3,891,299</b>	<b>2,669,159</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	-	600,000
Electricity	-	-
Water & sewerage charges	-	-
Office rent	747,520	750,770
Communication, supplies and services	83,470	-
Domestic travel and subsistence	22,400	-
Printing, advertising and information supplies & services	125,190	-
Rentals of produced assets	-	-
Training expenses	1,134,900	1,038,500
Hospitality supplies and services	89,940	-
Other committee expenses	2,339,619	1,472,800
Committee allowance	270,000	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	11,370	-
Fuel, oil & lubricants	213,530	-
Other operating expenses	-	368,766
Bank service commission and charges	34,694	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	12,100	297,500
Routine maintenance- other assets	-	-
<b>Total</b>	<b>5,084,733</b>	<b>4,528,336</b>

**Kiharu 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**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	72,800,000	75,900,000
Transfers to secondary schools (see attached list)	6,600,000	24,000,000
Transfers to tertiary institutions (see attached list)		10,000,000
<b>TOTAL</b>	<b>79,400,000</b>	<b>109,900,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	140,000	3,640,000
Bursary – tertiary institutions (see attached list)	27,818,000	4,662,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	2,900,000	6,850,000
Sports projects (see attached list)	-	4,380,817
Environment projects (see attached list)	-	2,180,817
Emergency projects (see attached list)	8,100,000	11,901,599
<b>Total</b>	<b>38,958,000</b>	<b>33,615,233</b>



*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
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>	-	-

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Constituency Revision Books Project	6,000,000	-
Murang'a East Education Office	500,000	-
	<b>6,500,000</b>	-

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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
	Kshs	Kshs
<i>Family Bank, Murang'a Branch - Kiharu NG-CDF A/C No.006000020013</i>	37,085,819	10,252,127
<b>Total</b>	<b>37,085,819</b>	<b>10,252,127</b>
<b>10B: CASH IN HAND</b>		
-	-	-
-	-	-
-	-	-
-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 11: OUTSTANDING IMPRESTS

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

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

## 12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
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

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

[Provide short appropriate explanations as necessary]

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	10,252,127	6,920,884
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>10,252,127</b>	<b>6,920,884</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 account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</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 KShs	2019-2020 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	-	-

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

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

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

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

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

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

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

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,586,920	2,892,271
Use of goods and services	10,241,742	8,178,011
Amounts due to other Government entities (see attached list)	11,257,000	16,400,000
Amounts due to other grants and other transfers (see attached list)	58,646,036	52,149,569
Acquisition of assets	-	-
Others (Gaturi Education Office 2018/2019)	500,000	500,000
Funds pending approval	143,000	-
	<b>83,374,698</b>	<b>80,119,851</b>



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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)	15,196,519	13,533,105
	<b>15,196,519</b>	<b>13,533,105</b>

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
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>					



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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
Compensation of employees		2,586,920	2,892,271	
Use of goods & services		10,241,742	8,178,011	
Amounts due to other Government entities			16,400,000	
	Gakurwe Mixed Day Secondary School	857,000		
	Kambirwa Secondary School	400,000		
	Kenneth Matiba Technical Training Institute	10,000,000		
	<b>Sub-Total</b>			
Amounts due to other grants and other transfers			52,149,569	
	Bursary Secondary schools	41,210,473		
	Bursary Tertiary Institutions	6,524,759		
	Bursary Special Schools	2,020,000		
	Emergency	700,448		
	Sports	2,741,760		
	Environment	5,448,596		
	<b>Sub-Total</b>			
Acquisition of assets				
Others				
	Gaturi Education Office 2018/2019	500,000	500,000	
	<b>Sub-Total</b>			
Funds pending approval		143,000		
	<b>Grand Total</b>	<b>83,374,698</b>	<b>80,119,851</b>	



## 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	9,988,431	-	-	9,988,431
Buildings and structures	3,264,238	-	-	3,264,238
Transport equipment	1,076,296	-	-	1,076,296
Office equipment, furniture and fittings	229,680	-	-	229,680
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>14,558,645</b>	<b>-</b>	<b>-</b>	<b>14,558,645</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
<b>Primary Schools Projects</b>				
Gachiku Primary School	Family Murang'a	006000029365	189	292
Gaichangere Primary School	Family Murang'a	006000030410	3,486	3,606
Gaitega Primary School	Family Murang'a	006000029856	10,902	-
Gaitheri Primary School	Family Murang'a	006000029375	2,403	77,414
Gakurwe Primary School	Family Murang'a	006000029814	688	-
Gakuyu Primary School	Family Murang'a	006000026838	150	3,623
Gatara Primary School	Family Murang'a	006000030498	302,982	38,150
Gathaiti Lower Primary School	Family Murang'a	006000030361	28,189	491
Gathaiti Upper Primary School	Family Murang'a	006000029446	525	110,120
Gatheru Primary School	Family Murang'a	006000029429	404,608	97,798
Gathinja Primary School	Family Murang'a	006000029428	402,816	47,936
Gathiru Primary School	Family Murang'a	006000031184	620	179
Gathuki-ini Primary School	Family Murang'a	006000030624	940	1,060
Gatitu Primary School	Family Murang'a	006000030649	2,695	13,755
Gatundu Primary School	Family Murang'a	006000029374	2,740	-
Gaturi Primary School	Family Murang'a	006000029877	1,927	-
Gatuya Primary School	Family Murang'a	006000029451	9,873	200,131
Gikandu Primary School	Family Murang'a	006000030778	69,151	114
Gitaro Primary School	Family Murang'a	006000030407	562	13,076
Githagara Primary School	Family Murang'a	006000030601	1,785	184
Githambo Primary School	Family Murang'a	006000031177	667	94,487
Githanga Primary School	Family Murang'a	006000029756	1,890	-
Githuguya Primary School	Family Murang'a	006000031125	28,960	9,490



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Githundi Primary School	Family Murang'a	006000029633	7,444	1,494
Gitie Primary School	Family Murang'a	006000029433	13,244	-
Gitige Primary School	Family Murang'a	006000029617	186	-
Gitiri Primary School	Family Murang'a	006000031243	103,229	15,303
Gitui Primary School	Family Murang'a	006000031183	3,227	3,056
Gitungano Primary School	Family Murang'a	006000029401	11,079	20,744
Gituri Primary School	Family Murang'a	006000029632	195,531	41,301
Gituto Primary School	Family Murang'a	006000029639	517	-
Gitweku Primary School	Family Murang'a	006000029510	2,382	55,218
Ititu Primary School	Family Murang'a	006000029859	2,300	24,990
Kabui Primary School	Family Murang'a	006000029415	1,289	-
Kaganda Primary School	Family Murang'a	006000031261	97,237	41,457
Kagira Primary School	Family Murang'a	006000028999	4,355	-
Kahatia Primary School	Family Murang'a	006000029442	3,274	133,061
Kahithe Primary School	Family Murang'a	006000031237	100,011	66,586
Kahuhia Primary School	Family Murang'a	006000030600	3,729	24,799
Kaigwa Primary School	Family Murang'a	006000030440	4,301	2,456
Kairichi Primary School	Family Murang'a	006000030378	438	203,040
Kamaguta Primary School	Family Murang'a	006000030411	10,764	9,951
Kambirwa Primary School	Family Murang'a	006000029417	3,700	3,410
Kambwe Primary School	Family Murang'a	006000029379	971	741
Kangure Primary School	Family Murang'a	006000029853	8,311	-
Kari Primary School	Family Murang'a	006000030421	16,621	16,257
Karingu Primary School	Family Murang'a	006000029879	65,438	20,756
Karuriini Primary School	Family Murang'a	006000030364	680	640



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kayuyu Primary School	Family Murang'a	006000029380	1,083	65,813
Kiaguthu Primary School	Family Murang'a	006000029418	5,830	-
Kiambuigi Primary School	Family Murang'a	006000029908	1,349	91,238
Kiamuri Primary School	Family Murang'a	006000030156	140,509	-
Kianderi Primary School	Family Murang'a	006000030675	385	20,272
Kiangage Primary School	Family Murang'a	006000029426	1,556	1,676
Kiangage Primary School Karindundu	Family Murang'a	006000028896	100	-
Kiangatia Primary School	Family Murang'a	006000029158	30,359	30,057
Kiangochi Primary School	Family Murang'a	006000030415	15,369	215
Kiawambu Primary School	Family Murang'a	006000030671	293	4,031
Kiayatta Primary School	Family Murang'a	006000030381	2,520	34,712
Kiboi Primary School	Family Murang'a	006000030412	4,840	203,027
Kibuu Primary School	Family Murang'a	006000030753	402,385	978,640
Kigongo Primary School	Family Murang'a	006000029643	667	170
Kiguru Primary School	Family Murang'a	006000030406	13,101	13,050
Kimathi Primary School	Family Murang'a	006000029631	173	-
Kionjoini Primary School	Family Murang'a	006000030365	533	155
Kirogo Primary School	Family Murang'a	006000030044	30,524	30,028
Kiumba Primary School	Family Murang'a	006000030402	7,857	6,483
Kiumu Primary School	Family Murang'a	006000029369	2,287	95,312
Kiyu Primary School	Family Murang'a	006000029403	33,147	11,929
Koimbi Primary School	Family Murang'a	006000029947	314,475	105,190
Kongoini Primary School	Family Murang'a	006000029509	243	363
Mamumbu Primary School	Family Murang'a	006000031233	119	63,435
Maragi Primary School	Family Murang'a	006000031176	365	79,285

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Marewa Primary School	Family Murang'a	006000029376	3,753	3,580
Mariaini Primary School	Family Murang'a	006000030409	135	10,270
Matongu Primary School	Family Murang'a	006000030777	200,015	138,685
Mbari Ya Hiti Primary School	Family Murang'a	006000029435	833	-
Mbiri Primary School	Family Murang'a	006000031191	838	827,725
Mbiri Primary School Kandundu	Family Murang'a	006000028870	3,560	-
Mirichu Primary School	Family Murang'a	006000031230	377	102,010
Mirira Primary School	Family Murang'a	006000030570	9,007	9,085
Mjini Primary School	Family Murang'a	006000029349	251,878	19,961
Muchungucha Primary School	Family Murang'a	006000029430	9,556	9,676
Mukangu Primary School	Family Murang'a	006000031182	46	74,786
Mukumu Primary School	Family Murang'a	006000029449	693	45,548
Mumbi Primary School	Family Murang'a	006000029851	2,956	3,076
Munyutha Primary School	Family Murang'a	006000031236	13,472	50,148
Murai Primary School	Family Murang'a	006000030408	2,060	1,345
Murarandia Primary School	Family Murang'a	006000029596	201,585	-
Muringa Primary School	Family Murang'a	006000030569	1,312	808
Muthigiriri Primary School	Family Murang'a	006000030653	1,355	1,210
Muthiria Primary School	Family Murang'a	006000030405	765	1,016
Mwara Primary School	Family Murang'a	006000030397	2,077	75,672
Mweru Primary School	Family Murang'a	006000029427	1,605	-
Ndikwe Primary School	Family Murang'a	006000030621	1,645	1,765
Ndikwe Primary School	Family Murang'a	006000028973	136	-
Ndutumi Primary School	Family Murang'a	006000029432	76,481	18,092
Ngaru Primary School	Family Murang'a	006000030377	11,109	11,193



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Rurii Primary School	Family Murang'a	006000030006	944	-
St. Mary's Primary School	Family Murang'a	006000031175	1,714	58,377
Technology Primary School	Family Murang'a	006000029946	1,615	-
Thangathi Primary School	Family Murang'a	006000029852	5,145	152,585
Thengeini Primary School	Family Murang'a	006000030379	321	312
Theri Primary School	Family Murang'a	006000031181	287	278
Upendo Primary School	Family Murang'a	006000030623	3,623	1,120,300
Vidhu Ramji Primary School	Family Murang'a	006000030643	1,428	773
Wanjengi Primary School	Family Murang'a	006000030673	345	18,146
Weithaga Primary School	Family Murang'a	006000030602	515	43,025
Yamugwe Primary School	Family Murang'a	006000030391	6,186	4,693
<b>Secondary Schools Projects</b>				
Gakurwe Secondary School	Family Murang'a	006000030793	500,520	1,398,600
Gatara Secondary School	Family Murang'a	006000030672	700	273,020
Giathiya Secondary School	Family Murang'a	006000030845	200,113	113
Gikindu Secondary School	Family Murang'a	006000029858	3,740	3,860
Gikuu Secondary School	Family Murang'a	006000030727	1,045	1,359,145
Gitaro Secondary School	Family Murang'a	006000030425	24,790	10,919
Ititu Secondary School	Family Murang'a	006000030607	958	438
Kagaa Secondary School	Family Murang'a	006000030632	215	335
Kaganda Secondary School	Family Murang'a	006000030347	1,150	1,270
Kagumo Secondary School	Family Murang'a	006000029948	3,055	302,215
Kahuhia Mixed Secondary School	Family Murang'a	006000030604	30,450	1,690
Kambirwa Secondary School	Family Murang'a	006000030780	1,840	500,960
Karemaini Secondary School	Family Murang'a	006000029854	797	197,767

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kianderi Day Secondary School	Family Murang'a	006000030423	-	327,755
Kianderi Girls Secondary School	Family Murang'a	006000031232	498,480	498,600
Kiangochi Secondary School	Family Murang'a	006000030568	6,237	6,357
Kiboi Secondary School	Family Murang'a	006000030424	13,130	85,230
Koimbi Day Secondary School	Family Murang'a	006000030892	529	110,199
Maragi Secondary School	Family Murang'a	006000031235	1,855	113,075
Mbari Ya Hiti Secondary School	Family Murang'a	006000030426	200,366	264,286
Mirichu Secondary School	Family Murang'a	006000030940	1,130	1,250
Muchungucha Secondary School	Family Murang'a	006000031208	937	205,257
Mugoiri Secondary School.	Family Murang'a	006000031260	20	21,020
Mukumu Secondary School	Family Murang'a	006000030603	166	286
Murarandia Secondary School	Family Murang'a	006000031027	490	198,600
Mwirua Secondary School	Family Murang'a	006000031923	465	-
Nyakihai Secondary School	Family Murang'a	006000023644	182	302
Rurii Secondary School	Family Murang'a	006000030605	650	770
St. Michael Gathuki-ini Sec Sch	Family Murang'a	006000030676	503,114	217,259
Vidhu Ramji Secondary School	Family Murang'a	006000030434	-	-
Yamugwe Secondary School	Family Murang'a	006000028683	200,470	200,590
<b>Security Projects</b>				
Gacharu Assistant Chief's Office	Family Murang'a	006000031264	200,049	169
Gaitiga Chief's Office	Family Murang'a	006000030966	47	8,291
Gathaithi Chief's Office	Family Murang'a	006000030798	31,588	31,708
Gatundu Chief's Office	Family Murang'a	006000032517	298,360	-
Gikandu Chiefs Office	Family Murang'a	006000029279	92	-
Gikindu D.O's Office	Family Murang'a	006000029910	213	333



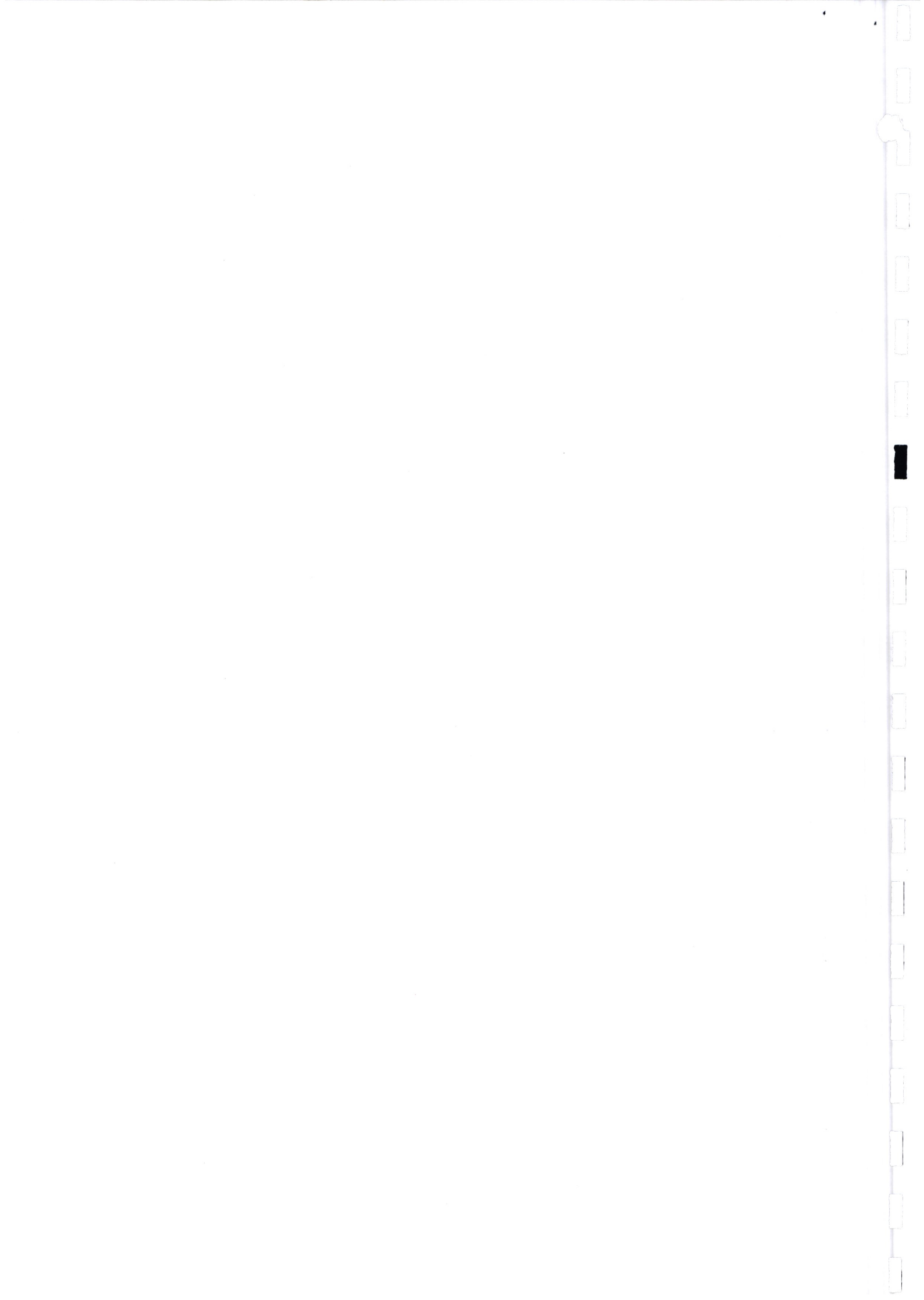
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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Githagara Chief's Office	Family Murang'a	006000031254		140,000
Gitui Assistant Chief's Office	Family Murang'a	006000032516	1,092,860	-
Kahatia Chief's Office	Family Murang'a	006000029268	23,331	23,451
Kambirwa Assistant Chief's Office	Family Murang'a	006000031281	12	132
Kangara Chiefs Office	Family Murang'a	006000029278	42	-
Karemaini Chief's Office	Family Murang'a	006000032593	400,000	-
Kaweru Chief's Office	Family Murang'a	006000030677	3,076	3,196
Kayuyu Chiefs Office	Family Murang'a	006000029276	42	-
Kiawambeu Chief's Office	Family Murang'a	006000030654	364	484
Kigetui Chief's Office	Family Murang'a	006000030865	23	23
Kiria Assistant Chief's Office	Family Murang'a	006000030853	122	19,862
Kirogo Assistant Chief's Office	Family Murang'a	006000032594	200,000	-
Koimbi Chiefs Office	Family Murang'a	006000029970	512	-
Matharite Chief's Office	Family Murang'a	006000029284	9,191	9,311
Mugeka APs Camp	Family Murang'a	006000030622	244	364
Mugeka Chief's Office	Family Murang'a	006000031152	180	300
Mumbi Police Post	Family Murang'a	006000029373	16	-
Mwirua Chiefs Office	Family Murang'a	006000029616	392	-
Ndikwe Police Post	Family Murang'a	006000028979	1,056	-
Ngaru Chiefs Office	Family Murang'a	006000029971	30	-
Njoguini Chief's Office	Family Murang'a	006000031252	455,810	798,600
Theri Chief's Office	Family Murang'a	006000029317	7,537	7,657
Yamugwe Chiefs Office	Family Murang'a	006000028867	380	-
<b>Other Projects</b>				
Gaturi Education Office	Family Murang'a	006000028684	117	117



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Muranga East Education Office	Family Murang'a	006000032592	500,000	-
Constituency Revision Books project	Family Murang'a	006000032152	6,000,000	-
<b>Sports</b>				
Kiharu Constituency Sports Project	Family Murang'a	006000029171	860	980
<b>Environmental Projects</b>				
Gathaithi Environmental Project	Family Murang'a	006000030100	422	542
Gaturi Environmental Project	Family Murang'a	006000030101	215	335
Kimathi Environmental Project	Family Murang'a	006000030102	302	542
Lower Mbiri Environmental Project	Family Murang'a	006000030105	422	542
Lower Mugoiri Environmental Project	Family Murang'a	006000030Q91	422	542
Lower Wangu Environmental Project	Family Murang'a	006000030095	422	542
Murarandia Environmental Project	Family Murang'a	006000030099	422	542
Township Environmental Project	Family Murang'a	006000030093	239	359
Upper Mbiri Environmental Project	Family Murang'a	006000030104	422	542
Upper Mugoiri Environmental Project	Family Murang'a	006000030092	422	542
Upper Wangu Environmental Project	Family Murang'a	006000030094	422	542
<b>TOTAL</b>			<b>15,196,519</b>	<b>13,538,105</b>



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

**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)	Time frame:
1.0	<p>Kiharu NG-CDF received a total of Kshs. 79,306,520 from the NG-CDF Board against a budget of Kshs. 134,091,003 resulting in a shortfall in disbursements by Kshs. 54,784,483, representing 41% of year 2018/2019 budget. Further, out of the total receipts for the year, the NG-CDF incurred total expenditure of Kshs. 31,965,832 equivalent to absorption rate of 40% of the actual receipts. No satisfactory explanation was provided for the failure to utilize the funds received fully, which in turn impacted negatively on service delivery to the residents of Kiharu Constituency.</p>	<p>The 40% absorption rate was a result of:-</p> <p>15. Slowdown in operations over the first half of 2017/2018 financial year with 2017 being an election year which resulted in changes in management</p> <p>16. New NG-CDF committee appointment, gazetted in December 2017, which slowed down operations over the first half of 2017/2018 financial year.</p> <p>17. Late disbursement of funds - almost 50% of the funds were released to the constituency by the Board towards closure of the financial year, that is, Kshs. 37,905,172 disbursed on 31 May 2018 out of the Kshs. 79,306,520 disbursed to the constituency within the financial year.</p>	Resolved	



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time frame:
		<p>NG-CDF Board released Kshs. 54,984,483 balance for 2017/2018 alongside funds for 2018/2019 financial year which have since been fully absorbed</p>		
2.0	<p>Disclosed in Note 6 to 2017/2018 financial statements under transfer to other government units was an expenditure of Kshs. 7,300,000 on transfers to secondary schools. Included in the expenditure are amounts disbursed to Vidhu Ramji, Yamugwe and Kiaguthu secondary schools comprising Kshs. 3,500,000, Kshs. 500,000 and Kshs. 600,000 for purchase of a bus, construction of a dining hall and construction of a classroom, respectively. However a review of progress on implementation of the approved projects revealed that as of February 2019, the funds had not been utilized nearly eight months after the funds were released to the project management committees. No satisfactory explanation was given by Kiharu NG-CDF management for the delay in utilizing the funds for the intended purposes.</p>	<p>❖ <b>Vidhu Ramji Secondary School</b> The bus project was to be co-funded by Kiharu NG-CDF and the school. Kiharu NG-CDF disbursed its 50% share amounting Kshs. 3,500,000 which remained unutilized in the FMC account awaiting the school to raise the balance. The school has since raised the other half and the bus delivered.</p> <p>❖ <b>Yamugwe Secondary School</b> NGCDF allocated Kshs. 500,000 to the institution for dining hall gambles/roofing but the engineer ruled out roofing with timber since the hall is expansive which made the allocated amount inadequate to cater for steel rafters. Kiharu NG-CDF has since allocated and disbursed an additional Kshs. 1,000,000 to the project in 2018/2019 financial year to top up the amount for roofing works and roofing of the hall with steel rafters and box profile roofing sheets has since been completed.</p>	Resolved	



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time frame:
		<p>❖ <b>Kiaguthu Secondary School</b>            NGCDF allocated Kshs. 600,000 to the school for construction of a standalone classroom but due to inadequacy of space and sloppiness of the land, the PMC opted to put up a storeyed classrooms block to be co-funded by Kiharu NG-CDF and the school. The project is on-going.</p>		



**KIHARU NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS**

**LEDGER: COMPENSATION OF EMPLOYEES**

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)
3.8.2020	Family Bank Murang'a	005656	182,480
3.8.2020	Comissioner of income tax	005657	8,675
3.8.2020	NSSF	005658	18,971
3.8.2020	NHIF	005659	5,500
26.8.2020	Family Bank Murang'a	005665	182,480
26.8.2020	Comissioner of income tax	005666	8,675
26.8.2020	NSSF	005667	18,971
26.8.2020	NHIF	005668	5,500
1.10.2020	Family Bank Murang'a	005672	182,480
1.10.2020	Comissioner of income tax	005673	8,675
1.10.2020	NSSF	005674	18,971
1.10.2020	NHIF	005675	5,500
4.11.2020	Family Bank Murang'a	005678	182,480
4.11.2020	Comissioner of income tax	005679	8,675
4.11.2020	NSSF	005680	18,971
4.11.2020	NHIF	005683	5,500
4.11.2020	Family Bank Murang'a	005682	1,029,030
2.12.2020	Family Bank Murang'a	005783	182,480
2.12.2020	Comissioner of income tax	005784	8,675
2.12.2020	NSSF	005787	18,971
2.12.2020	NHIF	005786	5,500
30.12.2020	Family Bank Murang'a	005813	182,480
30.12.2020	Comissioner of income tax	005814	8,675
30.12.2020	NSSF	005815	18,971
30.12.2020	NHIF	005816	5,500
1.2.2021	Family Bank Murang'a	005841	176,228
1.2.2021	Comissioner of income tax	005842	14,877
1.2.2021	NSSF	005843	18,971
1.2.2021	NHIF	005844	5,500
26.2.2021	Family Bank Murang'a	006115	176,228



26.2.2021	Comissioner of income tax	006116	14,877
26.2.2021	NSSF	006117	18,971
26.2.2021	NHIF	006118	5,500
1.4.2021	Family Bank Murang'a	006148	177,141
1.4.2021	Comissioner of income tax	006149	15,311
1.4.2021	NSSF	006150	19,156
1.4.2021	NHIF	006151	5,600
1.4.2021	Family Bank Murang'a	006152	242,814
1.4.2021	Commissioner of income tax	006153	26,013
30.4.2021	Family Bank Murang'a	006214	177,141
30.4.2021	Comissioner of income tax	006216	15,311
30.4.2021	NSSF	006217	19,156
30.4.2021	NHIF	006218	5,600
27.5.2021	Family Bank Murang'a	006229	177,141
27.5.2021	Comissioner of income tax	006230	15,311
27.5.2021	NSSF	006231	19,156
27.5.2021	NHIF	006232	5,600
29.6.2021	Family Bank Murang'a	006325	177,140
29.6.2021	Comissioner of income tax	006326	15,311
29.6.2021	NSSF	006327	19,159
29.6.2021	NHIF	006328	5,600
			<b>3,891,299</b>
	<b>SUMMARY</b>		
	NG-CDFC Basic staff salaries	1,903,240	
	Personal allowances paid as part of salary		
	House allowance	288,000	
	Transport allowance	288,000	
	Leave allowance		
	Gratuity-contractual employees	1,297,862	
	Employer Contributions Compulsory national social security schemes	114,197	
	<b>TOTAL</b>		<b>3,891,299</b>



**KIHARU NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS  
LEDGER: USE OF GOODS AND SERVICES**

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)	SUB TOTALS
<b>2210100</b>	<b>Utilities, supplies and services</b>			
<b>2210200</b>	<b>Communication, supplies and services</b>			
3.8.2020	Kennedy K. Kiura	005660	7,410	
15.1.2021	Kennedy K. Kiura	005835	24,555	
24.3.2021	Kennedy K. Kiura	006146	51,505	<b>83,470</b>
<b>2210300</b>	<b>Domestic travel and subsistence</b>			
11.11.2020	Kennedy K. Kiura	005684	11,200	
15.1.2021	Kennedy K. Kiura	005835	11,200	<b>22,400</b>
<b>2210500</b>	<b>Printing, advertising and information supplies &amp; services</b>			
3.8.2020	Kennedy K. Kiura	005660	27,500	
11.11.2020	Kennedy K. Kiura	005684	22,000	
15.1.2021	Kennedy K. Kiura	005835	42,740	
24.3.2021	Kennedy K. Kiura	006146	32,950	<b>125,190</b>
<b>2210800</b>	<b>Hospitality supplies and services</b>			
3.8.2020	Kennedy K. Kiura	005660	42,835	
11.11.2020	Kennedy K. Kiura	005684	24,170	
15.1.2021	Kennedy K. Kiura	005835	14,005	
24.3.2021	Kennedy K. Kiura	006146	8,930	<b>89,940</b>
<b>2210700</b>	<b>Training expenses</b>			
18.8.2020	Kennedy K. Kiura	005663	68,000	
10.12.2020	Kennedy K. Kiura	005812	213,300	
18.2.2021	Kennedy K. Kiura	006109	288,000	
1.4.2021	Kennedy K. Kiura	006147	537,400	
21.4.2021	Kennedy K. Kiura	006205	28,200	<b>1,134,900</b>
<b>2210802</b>	<b>Other committee expenses</b>			
26.8.2020	Kennedy K. Kiura	005664	268,000	
15.9.2020	Kennedy K. Kiura	005669	205,200	
22.10.2020	Kennedy K. Kiura	005676	229,800	
17.11.2020	Kennedy K. Kiura	005690	310,551	
15.1.2021	Kennedy K. Kiura	005836	497,000	
26.1.2021	Kennedy K. Kiura	005840	410,568	
18.2.2021	Kennedy K. Kiura	006108	418,500	<b>2,339,619</b>
<b>2210809</b>	<b>Committee allowance</b>			
3.8.2020	Kennedy K. Kiura	005660	57,000	
10.9.2020	Kennedy K. Kiura	005684	42,000	
11.11.2020	Kennedy K. Kiura	005689	57,000	
24.3.2021	Kennedy K. Kiura	006145	57,000	
27.5.2022	Kennedy K. Kiura	006241	57,000	<b>270,000</b>



<b>2211100</b>	<b>Office and general supplies and services</b>			
3.8.2020	Kennedy K. Kiura	005660	3,240	
11.11.2020	Kennedy K. Kiura	005684	630	
15.1.2021	Kennedy K. Kiura	005835	7,500	11,370
<b>2210104</b>	<b>Office rent</b>			
13.8.2020	Ngeka Centre Ltd	005661	182,004	
13.8.2020	K.R.A	005662	3,251	
11.11.2020	Ngeka Centre Ltd	005687	182,005	
11.11.2020	K.R.A	005688	3,250	
18.2.2021	Ngeka Centre Ltd	006106	185,255	
18.2.2021	K.R.A	006107	3,250	
7.5.2021	Ngeka Centre Ltd	006225	169,003	
7.5.2021	K.R.A	006226	3,251	
7.5.2021	Commissioner of income tax	006227	16,251	747,520
<b>2211200</b>	<b>Fuel , oil &amp; lubricants</b>			
3.8.2020	Kennedy K. Kiura - National Oil	005660	6,915	
24.3.2021	Kennedy K. Kiura - National Oil	006146	6,615	
1.4.2021	Astrol Petroleum co .Ltd	006155	98,148	
1.4.2021	K.R.A	006156	1,852	
29.6.2021	Astrol Petroleum co .Ltd	006329	98,148	
29.6.2021	K.R.A	006330	1,852	213,530
<b>2211301</b>	<b>Bank service commission and charges</b>			
30.06.2021	Family Bank Murang'a - Bank Charges	-	34,694	34,694
<b>2220100</b>	<b>Routine maintenance - vehicles and other transport equipment</b>			
3.8.2020	Kennedy K. Kiura - D. Ngunjiri & Co. Ltd	005660	12,100	12,100
	<b>TOTAL</b>		<b>5,084,733</b>	<b>5,084,733</b>



**KIHARU NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS  
LEDGER: TRANSFERS TO OTHER GOVERNMENT UNITS**

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)	SUB TOTALS
<b>2630204</b>	<b>Transfers to Primary Schools</b>			
2.12.2020	Gathaithi Primary School	005788	700,000	
2.12.2020	Mamumbu Primary School	005789	400,000	
2.12.2020	Mirichu Primary School	005790	700,000	
2.12.2020	Koimbi Primary School	005791	1,200,000	
2.12.2020	Kibuu Primary School	005794	2,000,000	
2.12.2020	Ititu Primary School	005795	500,000	
2.12.2020	Kigongo Primary School	005796	600,000	
2.12.2020	Gaitheri Primary School	005797	600,000	
2.12.2020	Kiayatta Primary School	005799	350,000	
2.12.2020	Kiumu Primary School	005800	400,000	
2.12.2020	Gatheru Primary School	005802	200,000	
2.12.2020	St. Mary's Primary School	005803	800,000	
2.12.2020	The ri Primary School	005805	500,000	
3.12.2020	Kayuyu Primary School	005806	400,000	
3.12.2020	Githagara Primary School	005807	600,000	
3.12.2020	Mjini Primary School	005808	1,000,000	
12.1.2021	Githuguya Primary School	005833	1,550,000	
1.2.2021	Kiambu Primary School	005852	400,000	
1.2.2021	Kiboi Primary School	005853	500,000	
1.2.2021	Kiayatta Primary School	005854	300,000	
1.2.2021	Munyutha Primary School	005855	200,000	
1.2.2021	Ndutumi Primary school	005856	400,000	
1.2.2021	Kamaguta Primary School	005857	300,000	
1.2.2021	Gatara Primary School	005858	300,000	
1.2.2021	Gathaithi Lower Primary School	005859	400,000	
1.2.2021	Kahatia Primary School	005860	500,000	
1.2.2021	Mukumu Primary School	005861	300,000	
1.2.2021	Gitui Primary School	005862	500,000	
1.2.2021	Gitweku Primary School	005863	500,000	
1.2.2021	Karingu Primary School	005864	500,000	
26.2.2021	Gikandu Primary School	006119	900,000	
26.2.2021	Gatitu Primary School	006120	600,000	
26.2.2021	Kiumba Primary School	006121	1,000,000	
26.2.2021	Kianderi Primary School	006122	1,000,000	
26.2.2021	Githanga Primary School	006123	1,000,000	
26.2.2021	Rutune Primary School	006124	1,000,000	
26.2.2021	Kimathi Primary School	006125	1,000,000	
26.2.2021	Marewa Primary School	006126	1,000,000	
26.2.2021	Matithi Primary School	006127	1,000,000	
4.3.2021	Kangure Primary School	006143	1,500,000	
9.4.2021	Gitie Primary School	006158	500,000	
9.4.2021	Gituri Primary School	006159	500,000	
9.4.2021	Kambirwa Primary School	006160	800,000	
9.4.2021	Kiangiatia Primary School	006161	500,000	



9.4.2021	Technology Primary School	006162	1,000,000	
9.4.2021	Vidhuramji Primary School	006163	1,000,000	
9.4.2021	Githundi Primary School	006164	700,000	
9.4.2021	Kaigwa Primary School	006165	700,000	
9.4.2021	Kiangochi Primary School	006166	700,000	
9.4.2021	Gathiru Primary School	006167	400,000	
9.4.2021	Gititu Primary School	006168	800,000	
9.4.2021	Kirogo Primary School	006169	800,000	
9.4.2021	Wanjengi Primary School	006170	500,000	
9.4.2021	Kiyu Primary School	006171	300,000	
9.4.2021	Weithaga Primary School	006172	700,000	
9.4.2021	Gatuya Primary School	006173	400,000	
9.4.2021	Kahithe Primary School	006174	400,000	
9.4.2021	Murarandia Primary School	006175	800,000	
9.4.2021	Kabui Primary School	006176	800,000	
9.4.2021	Matharite Primary School	006177	1,000,000	
9.4.2021	Mbari ya hiti Primary School	006178	1,000,000	
9.4.2021	Githagara Primary School	006179	1,000,000	
9.4.2021	Gakuyu Primary School	006180	1,000,000	
9.4.2021	Gachiku Primary School	006181	1,000,000	
9.4.2021	Rurii Primary School	006182	800,000	
13.4.2021	Ngaru Primary School	006183	700,000	
13.4.2021	Kahuihia Primary School	006184	500,000	
13.4.2021	Kagumo primary School	006185	800,000	
13.4.2021	Kari primary School	006186	800,000	
13.4.2021	Kionjoni Primary School	006187	800,000	
13.4.2021	Githuuri Primary School	006188	700,000	
13.4.2021	Kambwe Primary School	006189	700,000	
13.4.2021	Muthiria Primary School	006190	700,000	
13.4.2021	Upendo Primary School	006191	1,800,000	
13.4.2021	Kiawambeu Primary School	006192	400,000	
13.4.2021	Kairichi Primary School	006193	600,000	
13.4.2021	Gitiri Primary School	006194	600,000	
13.4.2021	Gaturi Primary School	006195	600,000	
13.4.2021	Gaitega Primary School	006196	600,000	
13.4.2021	Mirira Primary School	006197	500,000	
13.4.2021	Gikuu Primary School	006198	800,000	
13.4.2021	Thengeini Primary School	006199	600,000	
13.4.2021	Karuriini Primary School	006200	600,000	
13.4.2021	Gitungano Primary School	006201	1,000,000	
13.4.2021	Gitige Primary School	006202	800,000	
13.4.2021	Kiamuri Primary School	006204	700,000	
21.4.2021	Gatundu Primary School	006206	1,500,000	
21.4.2021	Mbiri Primary School	006207	2,000,000	
21.4.2021	Mariaini Primary School	006209	500,000	
21.4.2021	Mweru Primary School	006210	1,000,000	
21.4.2021	Muringa Primary School	006211	1,000,000	
21.4.2021	Yamugwe Primary School	006212	800,000	
21.4.2021	Muthigiriri Primary School	006213	1,000,000	



7.5.2021	Gitaro Primary School	006219	500,000	
7.5.2021	Gathinja Primary School	006220	400,000	
7.5.2021	Kigururu Primary school 1	006221	1,000,000	
7.5.2021	Murai Primary School	006222	500,000	
7.5.2021	Gakurwe Primary school	006223	800,000	
7.5.2021	Ny kihai Primary School	006224	800,000	<b>72,800,000</b>
	<b>2630205 Transfers to Secondary Schools</b>			
2.12.2020	Ititu Secondary School	005792	600,000	
2.12.2020	Gitaro Secondary School	005793	200,000	
3.12.2020	Kahuhia Mixed Secondary School	005809	300,000	
3.12.2020	Mwirua Secondary School	005810	800,000	
3.12.2020	St. Michael Gathuki-ini Sec Sch	005811	1,000,000	
12.1.2021	Mwirua Secondary School	005834	1,000,000	
27.5.2021	St. Michael Gathuki-ini Sec Sch	006236	500,000	
29.6.2021	Mwirua Secondary School	006332	1,600,000	
29.6.2021	Mbari Ya Hiti Secondary School	006333	600,000	<b>6,600,000</b>
	<b>TOTAL</b>		<b>79,400,000</b>	<b>79,400,000</b>



**KIHARU NG-CDF FINANCIAL STATEMENTS 2020/2021 FY IPSAS  
LEDGER: OTHER GRANTS AND TRANSFERS**

DATE	PARTICULARS	CHQ. NO.	AMOUNT (KSHS)	SUB TOTALS
<b>2640101</b>	<b>Bursary - Secondary</b>			
27.5.2021	Bursary Secondary Schools	006292-006304	140,000	140,000
<b>2640102</b>	<b>Bursary -Tertiary</b>			
24.11.2020	Bursary Tertiary Institutions	005691 - 005778	5,370,000	
1.2.2021	Bursary - Tertiary Institutions	005865-005868	3,100,000	
1.2.2021	Bursary - Tertiary Institutions	005869-005883	410,000	
1.2.2021	Bursary - Tertiary Institutions	005884- 006104	13,958,000	
27.5.2022	Bursary Tertiary Schools	006242-006291	792,000	
30.6.2021	Bursary - Tertiary Institutions	006350 - 006353	4,188,000	27,818,000
<b>2640507</b>	<b>Security Projects</b>			
11.11.2020	Gaitheri police post	005685	50,000	
11.11.2020	Gathamba chiefs office	005686	50,000	
27.5.2021	Karemaini chiefs office	006234	400,000	
27.5.2021	Njoguini chiefs office	006235	500,000	
27.5.2021	Gatundu chiefs office	006237	300,000	
27.5.2021	Kirogo chiefs office	006238	200,000	
27.5.2021	Gitui Assistant chief office	006240	1,200,000	
28.5.2022	Gacharu Assistant chief office	006305	200,000	2,900,000
<b>2640200</b>	<b>Emergency Projects</b>			
	<b>Primary Schools</b>			
19.9.2020	Kaigwa Primary School	005670	500,000	
19.9.2020	Kahuhia Primary School	005671	200,000	
24.11.2020	Gathaiti Lower Primary School	005779	500,000	
24.11.2020	Kiaguthu Primary School	005780	200,000	
1.2.2021	Ititu Primary School	005845	500,000	
1.2.2021	Githagara Primary School	005846	300,000	
1.2.2021	Gathaiti Upper Primary School	005847	100,000	
1.2.2021	Mwara Primary School	005848	400,000	
1.2.2021	Gaitheri Primary School	005849	500,000	
9.6.2021	Gatara Primary School	006308	300,000	
9.6.2021	Gitiri Primary School	006309	200,000	
9.6.2021	Murarandia Primary school	006310	200,000	
9.6.2021	Ndutumi Primary School	006311	300,000	
9.6.2021	Koimbi Primary School	006312	300,000	
9.6.2021	Gatheru Primary School	006314	400,000	
9.6.2021	Kamaguta Primary School	006315	200,000	
9.6.2021	Kahithe Primary Schoool	006316	100,000	
9.6.2021	Mjini Primary School	006317	250,000	
9.6.2021	Rurii Primary School	006319	200,000	
9.6.2021	Kaimuri Primary School	006320	300,000	
9.6.2021	Kabui Primary School	006321	200,000	
9.6.2021	Matongu Primary School	006322	200,000	
9.6.2021	Nyakihai Primary School	006323	200,000	
9.6.2021	Rutune Primary School	006324	100,000	6,650,000
	<b>Secondary Schools</b>			
1.2.2021	Muchungucha Secondary School	005850	600,000	
1.2.2021	Giathiya Secondary Secondary School	005851	200,000	
9.6.2021	Gakurwe Secondary School	006318	500,000	1,300,000



	<b>Security Projects</b>			
9.6.2021	Koimbi chiefs office	006313	150,000	150,000
	<b>TOTAL</b>		<b>38,958,000</b>	<b>38,958,000</b>



<b>TRIAL BALANCE AS AT 30 JUNE 2021</b>			
		<b>DR</b>	<b>CR</b>
<b>Cash and Cash equivalents</b>			
	Bank Balances	37,085,819	
	Cash Balances		
	Outstanding Imprest		
<b>Payments</b>			
	Compensation of Employees	3,891,299	
	Use of goods and services	5,084,733	
	Transfers to Other Government Units	79,400,000	
	Other grants and transfers	38,958,000	
	Acquisition of Assets	-	
	Other Payments	6,500,000	
<b>Receipts</b>			
	Transfers from the Board		160,667,724
	Proceeds from sale of assets		
	Others receipts		
Prior Year Adjustment			
	<b>Fund Balance b/f</b>		10,252,127
<b>TOTAL</b>			
		<b>170,919,852</b>	<b>170,919,852</b>

