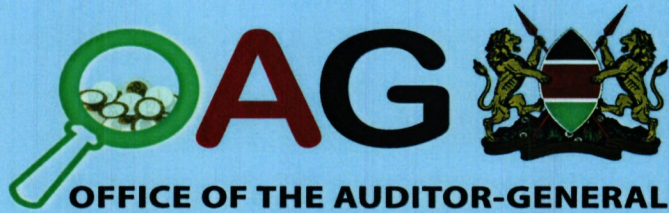
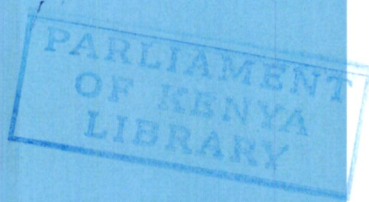



REPUBLIC OF KENYA



*Enhancing Accountability*



|   |   |
|---|---|
| <br>THE NATIONAL ASSEMBLY<br>PAPERS LAID |   |
| DATE: 23 FEB 2022   | DAY: Wed                                |
| TABLED  | The Majority Whip<br>Hon. E. Wangwe, MP |
| CLERK-AT<br>THE-TABLE:  | Benson Inzofu                           |

**REPORT**

**OF**

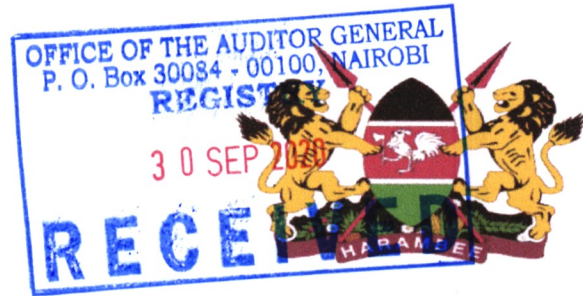
**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**





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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**KIHARU CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2020**

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

RECEIVED  
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WASHINGTON, D.C.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

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

# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)

## KIHARU CONSTITUENCY

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#### Core Values

**Patriotism** – we uphold the national pride of all Kenyans through our work

**Participation of the people**- We involve citizens in making decisions about programmes we fund

**Timeliness** – we adhere to prompt delivery of service

**Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people

**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.

#### Key Management

The NG-CDF Kiharu Constituency day-to-day management is under the following key organs:

National Government Constituencies Development Fund Board (NG-CDFB)

National Government Constituency Development Fund Committee (NG-CDFC)

#### Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 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 NG-CDFC      | Peter Manyeki  |
| 4.  | Member NG-CDFC        | Anthony Warui  |

#### Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF Kiharu Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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.

#### NG-CDF Kiharu Constituency Headquarters

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**

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**For the year ended June 30, 2020**

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**NG-CDF Kiharu Constituency Contacts**

Telephone: (254) 0720 207810

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

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**NG-CDF Kiharu Constituency Bankers**

Family Bank

Murang'a Branch

Account No. 006000020013

**Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



## **II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE**

I am pleased to present the unaudited financial statements for NG-CDF Kiharu Constituency for the financial year ended 30 June 2020. The allocation to the constituency for the said year was a total of Kshs. 137,510,724 out of which Kshs. 68,000,000 was disbursed to the constituency by the NG-CDF Board in six tranches of Kshs. 4,000,000 received on 19 December 2019, Kshs. 20,000,000 received on 31 January 2020, Kshs. 6,000,000 received on 11 March 2020, Kshs. 15,000,000 received on 24 March 2020, Kshs. 15,000,000 received on 17 April 2020 and Kshs. 8,000,000 received on 30 April 2020. The balance of Kshs. 69,367,724 for 2019/2020 financial year as well as Kshs. 500,000 for 2018/2019 financial year had not been disbursed to the constituency by the NG-CDF Board as at the closure of the financial year.

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. 86,043,971 was also disbursed to the constituency by the Board being the balance which rolled over from the previous financial year and together with Kshs. 6,920,884 balance brought forward from 2018/2019 financial year, Kiharu NG-CDFC was able to fund infrastructure projects in security sector especially new ACC and Chiefs offices, establishment of a new Technical and Vocational Institute, award of bursary in the first half of the financial year before the school program was affected by the global COVID-19 pandemic as well as organization of a successful constituency league where participating teams were awarded with sports kits, uniforms and balls.

Below are some of the projects implemented during the financial year:-



**MUKUMU SECONDARY SCHOOL STOREYED COMPUTER LAB & CLASSROOMS BLOCK AT MURARANDIA WARD AFTER RENOVATION BY KIHARU NG-CDF**





**MBIRI PRIMARY SCHOOL CLASSROOMS AT TOWNSHIP WARD AFTER RENOVATION BY KIHARU NG-CDF**



**GAITEGA ASSISTANT CHIEF'S OFFICE AT MBIRI WARD FULLY FUNDED BY KIHARU NG-CDF**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
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**MURARANDIA CHIEF'S OFFICE AT MURARANDIA WARD FULLY FUNDED BY KIHARU NG-CDF**

Kiharu National Government Constituency Development Fund Committee however noted various challenges in projects implementation and management during the 2019/2020 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 and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the 2020/2021 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 2020/2021 financial year.

**SIGNED:**

**PETER MANYEKI, CHAIRMAN  
KIHARU NG-CDF COMMITTEE**



### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

#### Introduction

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

Kiharu is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

#### **The key development objectives of NG-CDF Kiharu Constituency's 2018-2023 plans are:**

In underscoring the above, the key development objectives of NG-CDFC Kiharu Constituency's 2010-2030 strategic plan (revised 2018) included but not limited 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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**

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**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:

| Constituency Program                              | 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 | 184 Classrooms, 7 Administration blocks, 4 Multi-Purpose Halls, 4 Science Laboratories built/ rehabilitated in 92 primary schools, 30 secondary schools and 1 tertiary institution (Kiharu TVTI) | Number of new/ rehabilitated classrooms increased from 368 to 552 |
|   |   |  |  | Number of laboratories increased from 12 to 16                    |
|   |   |  |  | Number of multipurpose halls increased from 11 to 15              |
|   |   |  |  | Number of administration blocks increased from 14 to 21           |
|   |   |  |  | 1 new TVTI established  |
| 83 bursary beneficiaries in Tertiary institutions | 83 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   | 12 sanitation facilities built in security establishments, primary and secondary schools   | Number of sanitation facilities increased from 40 to 52           |
|   |   | 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           |



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| Constituency Program                           | Objective  | Outcome  | Indicator   | Performance  |
|--|--|--|---|--|
| Security                                       | Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery | Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery | 16 physical infrastructure built in divisions, locations, sub locations and police stations | Number of constructed/renovated ACC & chiefs' offices increased from 9 to 21           |
|  |  |  |   | Number of assistant chiefs' offices increased from 3 to 6                              |
|  |  |  |   | Number of police lines increased from 2 to 3   |
| Sports   | Empower and develop youth and special groups to  | Reduced dependence and spur economic growth through sports   | 102 youth groups benefitting from the sports programme                                      | Number of youth groups benefitting from the sports programme increased from 120 to 222 |
| Information Communication and Technology (ICT) | Enhance access to information and technology and use ICT to enhance service delivery   | Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery             | 2 chiefs' offices with computers and internet connectivity                                  | Number of ICT centres at the chiefs' offices increased from 2 to 4                     |

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

NG-CDF Kiharu Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Kiharu NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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**

The Kiharu NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

| <b>Model</b> | <b>Definition</b>   | <b>Relevance to sustainable strategy</b>  |
|--------------|---|---|
| Vision       | To be renowned Constituency in advocating for all round socio-economic development and sustainability.                        | What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place                         |
| Mission      | To involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals. | This communicates what the office does to attain sustainable developments   |
| Core Values  | Accountability, Transparency, Integrity, Honesty, Equality, Equity  | These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives |

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

**ENVIRONMENTAL PERFORMANCE**  
**Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Kiharu NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

**Our Environmental Policy**

In this policy statement Kiharu NG-CDF commits to:

Comply with all relevant environmental legislation, regulations and approved codes of practice

Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water

Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources

Managing and disposing of all wastage in a responsible manner;

Providing training for our NG-CDFC and staff so that we all work in accordance with this and within an environmentally aware culture

Regularly communicating our environmental performance to our employees and other significant stakeholders

Developing our management processes to ensure that environmental factors are considered during planning and implementation

Monitoring and continuously improving our environmental performance.

Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

**Our Environmental Action Plan**

Kiharu NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) KIHARU CONSTITUENCY

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| Impact Area                               | Approach   |
|---|--|
| Capacity Building                         | <ul style="list-style-type: none"><li><input type="checkbox"/> Promote environmental awareness by sensitizing the Kiharu NG-CDFC, NG-CDFC staff and PMCs on good conservation practices</li><li><input type="checkbox"/> To encourage, through regular communication to KIHARU NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage</li></ul>  |
| Conservation of Energy and Resources      | <ul style="list-style-type: none"><li><input type="checkbox"/> To maximize use of available technologies to remove the need to use paper</li><li><input type="checkbox"/> To encourage our clients to engage with us using electronic means where possible</li><li><input type="checkbox"/> To maximize on rain water harvesting</li><li><input type="checkbox"/> To make energy efficiency a key factor in the selection of any new energy device being purchased</li><li><input type="checkbox"/> To invest in available energy saving technologies and devices within our existing premises</li></ul> |
| Environmental Protection and Conservation | <ul style="list-style-type: none"><li><input type="checkbox"/> To promote use of volt guards to control power surges</li><li><input type="checkbox"/> We have constructed culverts and gabions to prevent soil erosion</li><li><input type="checkbox"/> To encourage tree planting in the constituency to improve the forest cover.</li><li><input type="checkbox"/> To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li></ul>  |
| Pollution Control and Waste Management    | <ul style="list-style-type: none"><li><input type="checkbox"/> To ensure that all paper waste is recycled</li><li><input type="checkbox"/> To ensure segregation of waste</li><li><input type="checkbox"/> To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li></ul>   |

### 3. EMPLOYEES WELFARE

#### TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

#### Categories of Employment

Kiharu NG-CDFC offers only one category of employment, which is contract employees who are employed on 2 years renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

#### Recruitment Procedure

The Fund Account Manager declares vacancies in the office after approval is sought from the NG-CDFC for advertisement and recruitment within the constituency.

#### The Advertisement contains the following:

Job title

Main purpose of the job

A brief description of the key responsibilities of the job

Education, experience, skills and competencies required for the job

Location of the job

Clear instructions on how to apply and information to be submitted in the application

Closing date for receipt of applications



### **Appointment of a selection and Interview subcommittee**

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

### **Interviews**

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

### **Offer of Appointment**

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

### **Letters of Appointment**

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

### **Orientation and Induction of employees**

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

### **Promotions**

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution.

### **HEALTH, SAFETY AND WELL BEING**

This provides guidelines on the health, safety and well-being of the office staff.

#### **Guidelines to General Safety**

The office maintains healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

#### **Emergency Preparedness**

Every department depending on the nature of work and services plans for foreseeable incidents such as accidents, explosions, fire, floods etc., prepares and outlines procedures to be followed in such events.

#### **Fire precautions**

Adequate fire protection facilities have been provided both inside and outside the building and are maintained annually.

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

**Provision of protective equipment and clothing**

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

**Reporting of an Accident**

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

**Guidance and Counselling**

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

**Health Care Services**

The members of staff including their spouses and children are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

**HIV/AIDS**

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

**Drug and Substance Abuse**

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.



### **Persons Living with Disability**

An employee with impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

### **Sexual harassment and other Forms of Harassment**

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

### **Reporting Harassment Cases**

Any member of staff who experiences some form of harassment should report the harassment case as outlined in the office complaints procedures manual

## **4. MARKET PLACE PRACTICES**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the Grass root level and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

### ***a) Responsible competition practice.***

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

*How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors*

***Responsible Supply chain and supplier relations***

Payments to suppliers are done promptly upon presentation of requisite supporting documents

***Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices***

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

***Product stewardship***

In order to safeguard consumer rights and interests, the KIHARU NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

## **5. COMMUNITY ENGAGEMENTS**

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

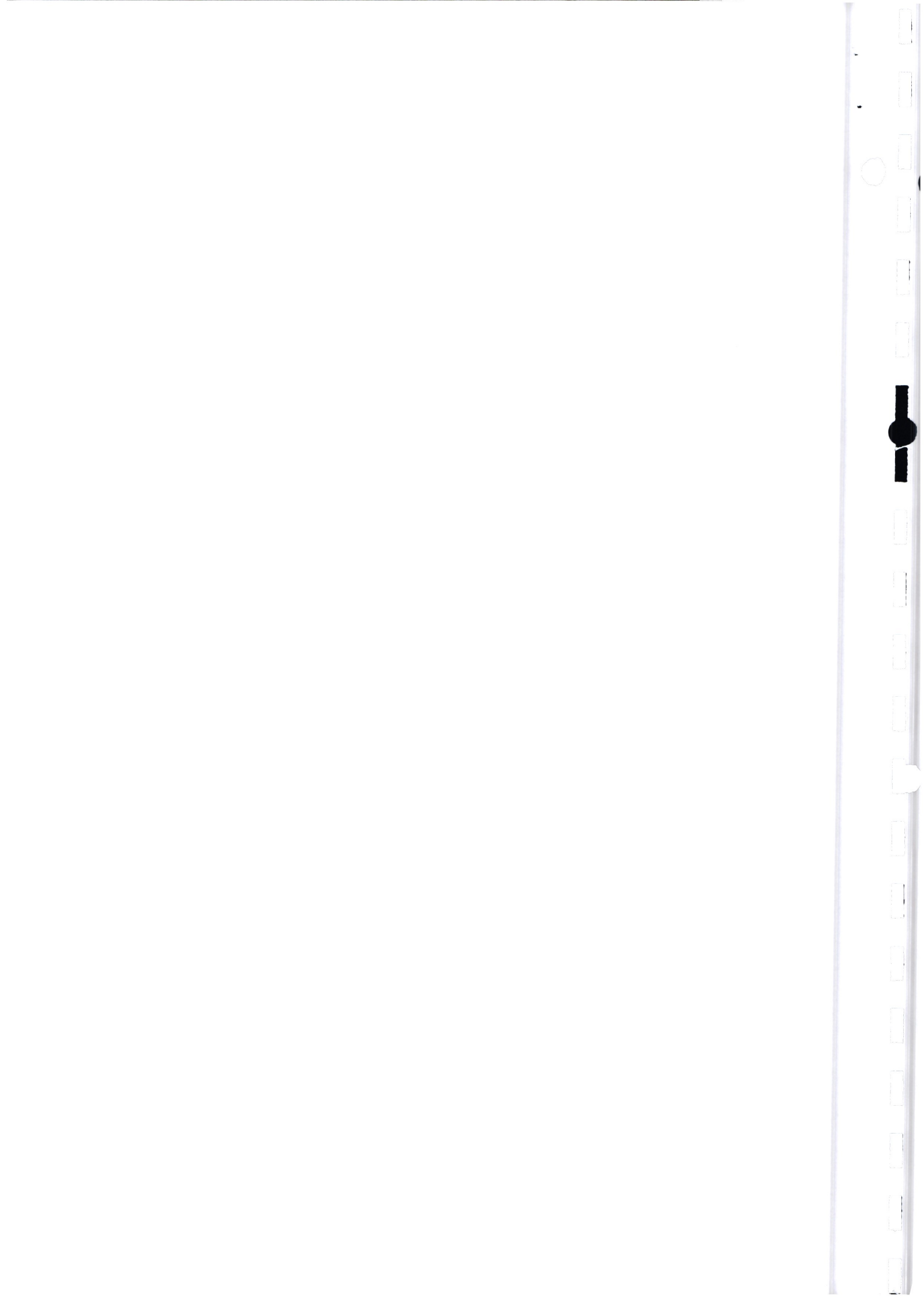
The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.



In summary stakeholders participation is important since:

Providing information helps them understand the issues, options, and solutions available for the projects

Consulting with the public aids in obtaining their feedback on alternatives or decisions

Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

### **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

### **Public Awareness and Sensitisation Exercise Provide**

A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.

Ensuring implementation of NG-CDF funded projects is transparent and known to everybody within the community.

Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.

Increase public participation at all stages of project cycle funded under NG-CDF kitty

Identify control and report any irregularities witnessed during NG-CDF project implementation cycle

Measure the impact of the projects funded by NG-CDF

Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.

Promote awareness creation on constitution and devolved governance system in Kenya

### **Covid-19 Mitigation Measures**

Taking into consideration the current Corona Virus epidemic in line with the Governments directive on reducing the spread and contracting COVID-19, the office initiated the following precautionary measures.

The office assisted in distribution of over 5,000 bottles of 500ml sanitizers given out by the Government clearly labelled 'Not for Sale'.

The office assisted in distribution of over 500 water dispensers to Government offices within the constituency in liaison with the County Government

The office assisted in distribution of over 5,000 face masks given out for free by the GoK

The office assisted in distribution of brochures by GoK with information regarding Corona

Virus protection measures and where to seek assistance in case someone contracts the disease



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
KIHARU CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

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**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NG-CDF 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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF 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 NG-CDF Kiharu financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF Kiharu Constituency further confirms the completeness of the accounting records maintained for the NG-CDF Kiharu, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF Kiharu Constituency confirms that the entity 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 entity'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 NG-CDF Kiharu Constituency financial statements were approved and signed by the Accounting Officer on 16/9/ 2020.



**Fund Account Manager  
Name: Kennedy Kamau**



**Sub-County Accountant  
Name: Lawrence K. Warui  
ICPAK Member Number: 13451**

# REPUBLIC OF KENYA

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HEADQUARTERS  
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Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIHARU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kiharu Constituency set out on pages 21 to 61, which comprise the statement of assets and liabilities as at 30 June, 2020 and, the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kiharu Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1.0 Unconfirmed Expenditure on Environment Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payments shows an amount of Kshs.33,615,233 under other grants and transfers which includes an expenditure of Kshs.2,180,817 on environment projects. A review of records showed that the expenditure was incurred on purchase of tree seedlings for distribution to various government institutions in the Constituency.

However, the expenses were not supported by distribution or acknowledgement lists showing how and when the intended beneficiaries received the tree seedlings.

In the circumstances, the propriety and validity of the expenditure of Kshs.2,180,817 could not be confirmed.

## **2.0 Unsupported Project Management Committees (PMC) Bank Account Balances**

Disclosed under Annex 5 to the financial statements are unutilized balances totalling Kshs.13,538,105 and Kshs.9,632,223 in respect of Project Management Committee (PMC) bank accounts as at 30 June, 2020 and 30 June, 2019 respectively. However, the bank confirmation certificates for balances as at 30 June 2020, and expenditure returns for unspent funds amounting to Kshs.9,632,223 in respect of financial year 2018/2019 PMC bank accounts were not provided for audit review.

In addition, no explanation was given for failure to close the accounts and transfer the balances to the NGCDF account. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015, which requires that all unutilized funds of the project management committee shall be returned to the constituency account.

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.

### **Other Matter**

#### **1.0 Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues.

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

The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.230,832,579 and Kshs.160,964,855 respectively resulting to an under-funding of Kshs.69,867,724 or 30% of the budget. Similarly, the Fund expended Kshs.150,712,728 against an approved budget of Kshs.230,832,579 resulting to an under-expenditure of Kshs.80,119,851 or 35% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Kiharu Constituency.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1.0 Implementation of Schools Projects**

As disclosed in Note 6 to the financial statements, the statement of receipts and payments shows transfers to other government units expenditure of Kshs.109,900,000 which includes Kshs.75,900,000 and Kshs.24,000,000 in respect of transfers to primary schools and secondary schools respectively. The funds were to be used for implementation of various projects during the year. A review of records of one hundred and sixty-eight (168) projects implemented through labour based contracts at a cost of Kshs.118,651,599 revealed that the Project Management Committees (PMCs) procured materials for the projects and the works implemented by local artisans without any supervision by the Constituency Development Fund Committee and the County Public Works Office. Further, there was no control or records for materials delivered on site for the projects. It was therefore, not possible to confirm whether the works implemented met the required quality standards and specifications.

Consequently, value for money on the expenditure of Kshs.118.651,599 incurred on the projects during the year ended 30 June, 2020 could not be confirmed.

### **2.0 Unnecessary Payment of Office Rent**

The statement of receipts and payments shows use of goods and services expenditure of Kshs.4,528,336 which includes an amount of Kshs.750,770 in respect of office rent for premises leased by the Fund during the financial year under review. However, available information revealed that the Fund constructed a building in 2012 at a cost of Kshs.9,988,431 which for unexplained reasons has not been utilized by the Fund as intended. The expenditure on rent is therefore unnecessary and avoidable.

Consequently, the validity and value for money of the expenditure of Kshs.750,770 could not be confirmed.

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

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

### **Conclusion**

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

### **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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and 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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**08 February, 2022**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

|                                     | Note | 2019 - 2020        | 2018 - 2019         |
|-------------------------------------|------|--------------------|---------------------|
|                                     |      | Kshs               | Kshs                |
| <b>RECEIPTS</b>                     |      |                    |                     |
| Transfers from NGCDF board          | 1    | 154,043,971        | 89,984,483          |
| Proceeds from Sale of Assets        | 2    | -                  | -                   |
| Other Receipts                      | 3    | -                  | -                   |
|                                     |      |                    |                     |
| <b>TOTAL RECEIPTS</b>               |      | <b>154,043,971</b> | <b>89,984,483</b>   |
| <b>PAYMENTS</b>                     |      |                    |                     |
|                                     |      |                    |                     |
| Compensation of employees           | 4    | 2,669,159          | 3,157,030           |
| Use of goods and services           | 5    | 4,528,336          | 5,120,980           |
| Transfers to Other Government Units | 6    | 109,900,000        | 37,970,691          |
| Other grants and transfers          | 7    | 33,615,233         | 84,155,586          |
| Acquisition of Assets               | 8    | -                  | -                   |
| Other Payments                      | 9    | -                  | -                   |
|                                     |      |                    |                     |
| <b>TOTAL PAYMENTS</b>               |      | <b>150,712,728</b> | <b>130,404,287</b>  |
|                                     |      |                    |                     |
| <b>SURPLUS</b>                      |      | <b>3,331,243</b>   | <b>(40,419,804)</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Kiharu Constituency financial statements were approved on 16/9/2020 and signed by:



Fund Account Manager  
Name: Kennedy Kamau



Sub-County Accountant  
Name: Lawrence K. Warui  
ICPAK Member Number: 13451




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

|  | Note | 2019-2020                | 2018-2019               |
|--|------|--------------------------|-------------------------|
|  |      | Kshs                     | Kshs                    |
| <b>FINANCIAL ASSETS</b>                |      |                          |                         |
| <b>Cash and Cash Equivalents</b>       |      |                          |                         |
| Bank Balances ( as per the cash book)  | 10A  | 10,252,127               | 6,920,884               |
| Cash Balances (cash at hand)           | 10B  | -                        | -                       |
| <b>Total Cash and Cash Equivalents</b> |      | <b>10,252,127</b>        | <b>6,920,884</b>        |
| Accounts Receivable                    |      |                          |                         |
| Outstanding Imprests                   | 11   | -                        | -                       |
| <b>TOTAL FINANCIAL ASSETS</b>          |      | <b>10,252,127</b>        | <b>6,920,884</b>        |
| <b>FINANCIAL LIABILITIES</b>           |      |                          |                         |
| Accounts Payable                       |      |                          |                         |
| Retention                              | 12A  | -                        | -                       |
| Deposits (Gratuity)                    | 12B  | -                        | -                       |
| <b>TOTAL FINANCIAL LIABILITES</b>      |      | <b>-</b>                 | <b>-</b>                |
| <b>NET FINANCIAL ASSETS</b>            |      | <b><u>10,252,127</u></b> | <b><u>6,920,884</u></b> |
| <b>REPRESENTED BY</b>                  |      |                          |                         |
| Fund balance b/fwd                     | 13   | 6,920,884                | 47,340,688              |
| Prior year adjustments                 | 14   | -                        | -                       |
| Surplus for the year                   |      | 3,331,243                | (40,419,804)            |
| <b>NET FINANCIAL POSITION</b>          |      | <b><u>10,252,127</u></b> | <b><u>6,920,884</u></b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Kiharu Constituency financial statements were approved on

16/9/ 2020 and signed by:

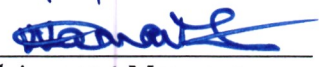
  
Fund Account Manager  
Name: Kennedy Kamau


  
Sub-County Accountant  
Name: Lawrence K. Warui  
ICPAK Member Number: 13451

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**  
**IX. STATEMENT OF CASHFLOW**

|   |    | 2019 - 2020        | 2018 - 2019          |
|---|----|--------------------|----------------------|
|   |    | Kshs               | Kshs                 |
| <b>Receipts for operating income</b>  |    |                    |                      |
| Transfers from NGCDF Board  | 1  | 154,043,971        | 89,984,483           |
| Other Receipts  | 3  | -                  | -                    |
| <b>Total receipts</b>   |    | <b>154,043,971</b> | <b>89,984,483</b>    |
| <b>Payments for operating expenses</b>  |    |                    |                      |
| Compensation of Employees   | 4  | 2,669,159          | 3,157,030            |
| Use of goods and services   | 5  | 4,528,336          | 5,120,980            |
| Transfers to Other Government Units   | 6  | 109,900,000        | 37,970,691           |
| Other grants and transfers  | 7  | 33,615,233         | 84,155,586           |
| Other Payments  | 9  | -                  | -                    |
| <b>Total payments</b>   |    | <b>150,712,728</b> | <b>(130,404,287)</b> |
| <b>Total Receipts Less Total Payments</b>                                     |    | <b>3,331,243</b>   | <b>(40,419,804)</b>  |
| <b>Adjusted for:</b>  |    |                    |                      |
| Decrease/(Increase) in Accounts receivable:<br>(outstanding imprest)          | 15 | -                  | -                    |
| Increase/(Decrease) in Accounts Payable:<br>(deposits/gratuity and retention) | 16 | -                  | -                    |
| Prior year adjustments  | 14 | -                  | -                    |
|   |    |                    |                      |
| <b>Net cash flow from operating activities</b>                                |    | <b>3,331,243</b>   | <b>(40,419,804)</b>  |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                                     |    |                    |                      |
| Proceeds from Sale of Assets  | 2  | -                  | -                    |
| Acquisition of Assets   | 8  | -                  | -                    |
| <b>Net cash flows from Investing Activities</b>                               |    | <b>0</b>           | <b>0</b>             |
|   |    |                    |                      |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>                               |    | <b>3,331,243</b>   | <b>(40,419,804)</b>  |
| Cash and cash equivalent at BEGINNING of the year                             | 13 | 6,920,884          | 47,340,688           |
| Cash and cash equivalent at END of the year                                   |    | <u>10,252,127</u>  | <u>6,920,884</u>     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Kiharu Constituency financial statements were approved on 16/9/2020 and signed by:

  
Fund Account Manager  
Name: Kennedy Kamau

  
Sub-County Accountant  
Name: Lawrence K. Warui  
ICPAK Member Number: 13451



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) KIHARU CONSTITUENCY**  
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**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

| Receipt/Expense Item                | Original Budget<br>a | Adjustments<br>b  | Final Budget<br>c=a+b | Actual on<br>Comparable<br>Basis<br>d | Budget<br>Utilization<br>Difference<br>e=c-d | % of<br>Utilization<br>f=d/c % |
|-------------------------------------|----------------------|-------------------|-----------------------|---------------------------------------|--|--------------------------------|
| <b>RECEIPTS</b>                     |                      |                   |                       |                                       |  |                                |
| Transfers from NGCDF Board          | 137,367,724          | 93,464,855        | 230,832,579           | 160,964,855                           | 69,867,724                                   | 70%                            |
| Proceeds from Sale of Assets        | -                    | -                 | -                     | -                                     | -  | -                              |
| Other Receipts                      | -                    | -                 | -                     | -                                     | -  | -                              |
|                                     | 137,367,724          | 93,464,855        | 230,832,579           | 160,964,855                           | 69,867,724                                   | 70%                            |
| <b>PAYMENTS</b>                     |                      |                   |                       |                                       |  |                                |
| Compensation of Employees           | 3,886,920            | 3,888,816         | 7,775,736             | 2,669,159                             | 5,106,577                                    | 34%                            |
| Use of goods and services           | 8,225,563            | 2,266,479         | 10,492,042            | 4,528,336                             | 5,963,706                                    | 43%                            |
| Transfers to Other Government Units | 60,057,000           | 66,243,000        | 126,300,000           | 109,900,000                           | 16,400,000                                   | 87%                            |
| Other grants and transfers          | 65,198,241           | 21,066,561        | 86,264,802            | 33,615,233                            | 52,649,569                                   | 39%                            |
| Acquisition of Assets               | -                    | -                 | -                     | -                                     | -  | -                              |
| Other Payments                      | -                    | -                 | -                     | -                                     | -  | -                              |
| <b>TOTALS</b>                       | <b>137,367,724</b>   | <b>93,464,855</b> | <b>230,832,579</b>    | <b>150,712,728</b>                    | <b>80,119,851</b>                            | <b>65%</b>                     |

- i) The adjustments receipts are represented by the opening cash book balance as at 1 July 2019 of Kshs. 6,920,884 (Note 13) and funds for previous financial years 2011/2012, 2015/2016 and 2018/2019 of Kshs. 2,003,096, Kshs. 10,500,000 and Kshs. 74,040,875 respectively disbursed by the NG-CDF Board to the constituency during the financial year all totalling to Kshs. 93,464,855.
- 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. 154,043,971 (Note 1) plus the balance b/f in the beginning of the financial year of Kshs. 6,920,884 (Note 13) all totalling to Kshs. 160,964,855.
- iii) The constituency received 70% of the budget from NG-CDF Board leaving a balance of Kshs. 69,867,724 which largely contributed to the overall budget utilization of 65%.



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- iv) Compensation of employees and Use of goods and services were at 34% and 43% respectively since NG-CDF prioritized funding for education projects under transfer to other government units category whose utilization was at 87%.
- v) NG-CDFC resolved to award bursaries once the Board disburses the balance of funds for the financial year probably at a time the COVID-19 menace would have ended under the category of Transfers to other government units whose utilization stood at 39%.

The NG-CDF Kiharu Constituency financial statements were approved on 16/9 2020 and signed by:



Fund Account Manager  
Name: Kennedy Kamau



Sub-County Accountant  
Name: Lawrence K. Warui  
ICPAK Member Number: 13451



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**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

| Programme/Sub-programme                          | Original Budget<br>2019/2020<br>Kshs | Adjustments<br>Kshs | Final Budget<br>2019/2020<br>Kshs | Actual on<br>comparable<br>basis<br>30/06/2020<br>Kshs | Budget<br>utilization<br>difference<br>Kshs |
|--|--------------------------------------|---------------------|-----------------------------------|--|---|
| <b>1.0 Administration and Recurrent</b>          |                                      |                     |                                   |  |   |
| 1.1 Compensation of employees                    | 3,886,920                            | 3,888,816           | 7,775,736                         | 2,669,159  | 5,106,577                                   |
| 1.2 Committee allowances                         | 2,500,000                            |                     | 2,500,000                         | 341,500  | 2,158,500                                   |
| 1.3 Use of goods and services                    | 1,725,563                            |                     | 1,725,563                         | 1,419,536  | 306,027                                     |
| <b>2.0 Monitoring and evaluation</b>             |                                      |                     |                                   |  |   |
| 2.1 Capacity building                            | 1,700,000                            |                     | 1,700,000                         | 936,500  | 763,500                                     |
| 2.2 Committee allowances                         | 1,800,000                            |                     | 1,800,000                         | 1,233,300  | 566,700                                     |
| 2.3 Use of goods and services                    | 500,000                              | 2,266,478           | 2,766,478                         | 597,500  | 2,168,978                                   |
| <b>3.0 Emergency</b>                             |                                      |                     |                                   |  |   |
| <b>3.0.1 Emergency (19/20) un-allocated bal.</b> | 1,108,241                            |                     | 1,108,241                         |  | 1,108,241                                   |
| <b>3.0.2 Emergency (18/19) bal.</b>              |                                      | 500,000             | 500,000                           |  | 500,000                                     |
| <b>3.1 Primary Schools</b>                       |                                      |                     |                                   |  |   |
| 3.1.1 Githuguya Primary School                   | 300,000                              |                     | 300,000                           | 300,000  | 0   |
| 3.1.2 Kiboi Primary School                       | 200,000                              |                     | 200,000                           | 200,000  | 0   |
| 3.1.3 Kairichi Primary School                    | 200,000                              |                     | 200,000                           | 200,000  | 0   |
| 3.1.4 Upendo Primary School                      | 1,200,000                            |                     | 1,200,000                         | 1,200,000  | 0   |
| 3.1.5 Muchunguocha Primary School                |                                      | 450,000             | 450,000                           | 450,000  | 0   |
| 3.1.6 Kamirwa Primary School                     |                                      | 500,000             | 500,000                           | 500,000  | 0   |
| 3.1.7 Kayuyu Primary School                      |                                      | 450,000             | 450,000                           | 450,000  | 0   |
| 3.1.8 Kairichi Primary School                    |                                      | 200,000             | 200,000                           | 200,000  | 0   |
| 3.1.9 Githagara Primary School                   |                                      | 450,000             | 450,000                           | 450,000  | 0   |
| 3.1.10 Gathaiti Lower Pri School                 |                                      | 250,000             | 250,000                           | 250,000  | 0   |

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|------------|------------------------------------|------------|-----------|------------|-----------|------------|
| 3.1.11     | Githuguya Primary School           |            | 200,000   | 200,000    | 200,000   | 0          |
| 3.1.12     | Mirira Primary School              |            | 500,000   | 500,000    | 500,000   | 0          |
| 3.1.13     | Kibuu Primary School               |            | 700,000   | 700,000    | 700,000   | 0          |
| 3.1.14     | Murai Primary School               |            | 200,000   | 200,000    | 200,000   | 0          |
| <b>3.2</b> | <b>Secondary schools</b>           |            |           |            |           |            |
| 3.2.1      | Gikuu Secondary School             | 1,500,000  |           | 1,500,000  | 1,500,000 | 0          |
| 3.2.2      | Kagumo Secondary School            | 300,000    |           | 300,000    | 300,000   | 0          |
| 3.2.3      | Kahuhia Mixed Secondary School     | 500,000    |           | 500,000    | 500,000   | 0          |
| 3.2.4      | Mirichu Secondary School           | 500,000    |           | 500,000    | 500,000   | 0          |
| 3.2.5      | Vidhu Ramji Secondary School       |            | 500,000   | 500,000    | 500,000   | 0          |
| 3.2.6      | Koinbi Day Secondary School        |            | 111,599   | 111,599    | 111,599   | 0          |
| 3.2.7      | Nyakhai Secondary School           |            | 300,000   | 300,000    | 300,000   | 0          |
| 3.2.8      | Murarandia Secondary School        |            | 200,000   | 200,000    | 200,000   | 0          |
| 3.2.9      | Gikandu Secondary School           |            | 300,000   | 300,000    | 300,000   | 0          |
| <b>3.3</b> | <b>Tertiary institutions</b>       |            |           |            |           |            |
| <b>3.4</b> | <b>Security projects</b>           |            |           |            |           |            |
| 3.4.1      | Githagara Chief's Office           | 140,000    |           | 140,000    | 140,000   | 0          |
| 3.4.2      | Kambirwa Assistant Chief's Office  | 350,000    |           | 350,000    | 350,000   | 0          |
| 3.4.3      | Kiria Assistant Chief's Office     | 300,000    |           | 300,000    | 300,000   | 0          |
| 3.4.4      | Gacharu Assistant Chief's Office   | 600,000    |           | 600,000    | 600,000   | 0          |
| 3.4.5      | Mugeka Chief's Office              |            | 250,000   | 250,000    | 250,000   | 0          |
| 3.4.6      | Kigetuni Chief's Office            |            | 250,000   | 250,000    | 250,000   | 0          |
| <b>4.0</b> | <b>Bursary and Social Security</b> |            |           |            |           |            |
| 4.1        | Primary Schools                    | 0          | 0         | 0          | 0         | 0          |
| 4.2        | Secondary Schools                  | 35,100,000 | 3,910,473 | 39,010,473 | 3,640,000 | 35,370,473 |
| 4.3        | Tertiary Institutions              | 12,000,000 | 4,004,759 | 16,004,759 | 4,662,000 | 11,342,759 |



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| 4.4        | Universities/ special               | 1,000,000 | 20,000    | 1,020,000 | 0         | 1,020,000 |
| 4.5        | Social Security                     | 0         | 0         | 0         | 0         | 0         |
| <b>5.0</b> | <b>Sports</b>                       |           |           |           |           |           |
| 5.1        | Sports (2019/2020)                  | 2,700,000 |           | 2,700,000 | 2,700,000 | 0         |
| 5.2        | Sports (2018/2019) bal.             |           | 1,680,817 | 1,680,817 | 1,680,817 | 0         |
| <b>6.0</b> | <b>Environment</b>                  |           |           |           |           |           |
| 6.1        | Gaturi Environmental Project        | 250,000   |           | 250,000   |           | 250,000   |
| 6.2        | Kimathi Environmental Project       | 250,000   |           | 250,000   |           | 250,000   |
| 6.3        | Township Environmental Project      | 200,000   |           | 200,000   |           | 200,000   |
| 6.4        | Lower Mbirri Environmental Project  | 250,000   |           | 250,000   |           | 250,000   |
| 6.5        | Upper Mbirri Environmental Project  | 250,000   |           | 250,000   |           | 250,000   |
| 6.6        | Lower Mugoiri Environmental Project | 250,000   |           | 250,000   |           | 250,000   |
| 6.7        | Upper Mugoiri Environmental Project | 250,000   |           | 250,000   |           | 250,000   |
| 6.8        | Murarandia Environmental Project    | 250,000   |           | 250,000   |           | 250,000   |
| 6.9        | Gathaithi Environmental Project     | 250,000   |           | 250,000   |           | 250,000   |
| 6.10       | Lower Wangu Environmental Project   | 250,000   |           | 250,000   |           | 250,000   |
| 6.11       | Upper Wangu Environmental Project   | 250,000   |           | 250,000   |           | 250,000   |
| 6.12       | Upper Wangu Environmental Project   |           | 200,000   | 200,000   |           | 0         |
| 6.13       | Lower Wangu Environmental Project   |           | 200,000   | 200,000   |           | 0         |
| 6.14       | Lower Mbirri Environmental Project  |           | 200,000   | 200,000   |           | 0         |
| 6.15       | Township Environmental Project      |           | 180,817   | 180,817   |           | 0         |
| 6.16       | Lower Mugoiri Environmental Project |           | 200,000   | 200,000   |           | 0         |
| 6.17       | Upper Mugoiri Environmental Project |           | 200,000   | 200,000   |           | 0         |
| 6.18       | Upper Mbirri Environmental Project  |           | 200,000   | 200,000   |           | 0         |
| 6.19       | Gaturi Environmental Project        |           | 200,000   | 200,000   |           | 0         |
| 6.20       | Gathaithi Environmental Project     |           | 200,000   | 200,000   |           | 0         |
| 6.21       | Kimathi Environmental Project       |           | 200,000   | 200,000   |           | 0         |
| 6.22       | Murarandia Environmental Project    |           | 200,000   | 200,000   |           | 0         |

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| 6.23       | Environment bal. b/f/f              |           |  | 5,000     | 5,000 | 0         | 5,000 |
| 6.24       | Environment 2011/12 allocation bal. |           |  | 3,096     | 3,096 | 0         | 3,096 |
| <b>7.0</b> | <b>Primary Schools Projects</b>     |           |  |           |       |           |       |
| 7.1        | Gatitu Primary School               | 1,400,000 |  | 1,400,000 |       | 1,400,000 | 0     |
| 7.2        | Gakuyu Primary School               | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.3        | Kibuu Primary School                | 1,000,000 |  | 1,000,000 |       | 1,000,000 | 0     |
| 7.4        | Ittu Primary School                 | 1,000,000 |  | 1,000,000 |       | 1,000,000 | 0     |
| 7.5        | Kiambuigi Primary School            | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.6        | Kigongo Primary School              | 600,000   |  | 600,000   |       | 600,000   | 0     |
| 7.7        | Matongu Primary School              | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.8        | Muringa Primary School              | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.9        | Gaitheri Primary School             | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.10       | Gitungano Primary School            | 1,000,000 |  | 1,000,000 |       | 1,000,000 | 0     |
| 7.11       | Kayuyu Primary School               | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.12       | Manumbu Primary School              | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.13       | Maragi Primary School               | 1,200,000 |  | 1,200,000 |       | 1,200,000 | 0     |
| 7.14       | Thangathi Primary School            | 1,000,000 |  | 1,000,000 |       | 1,000,000 | 0     |
| 7.15       | Upendo Primary School               | 1,600,000 |  | 1,600,000 |       | 1,600,000 | 0     |
| 7.16       | Gathiru Primary School              | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.17       | Gitiri Primary School               | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.18       | Kiyatta Primary School              | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.19       | Kiumu Primary School                | 1,000,000 |  | 1,000,000 |       | 1,000,000 | 0     |
| 7.20       | Kiyu Primary School                 | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.21       | Mirichu Primary School              | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.22       | Munyutha Primary School             | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.23       | Mwara Primary School                | 700,000   |  | 700,000   |       | 700,000   | 0     |
| 7.24       | Ndutuni Primary School              | 800,000   |  | 800,000   |       | 800,000   | 0     |
| 7.25       | Gatara Primary School               | 1,000,000 |  | 1,000,000 |       | 1,000,000 | 0     |
| 7.26       | Gathaihi Upper Primary School       | 800,000   |  | 800,000   |       | 800,000   | 0     |

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|------|-------------------------------|-----------|-----------|-----------|-----------|-----------|---|
| 7.27 | Gatuya Primary School         | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.28 | Githambo Primary School       | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.29 | Kaganda Primary School        | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.30 | Kahatia Primary School        | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.31 | Kahithe Primary School        | 800,000   |           | 800,000   | 800,000   | 800,000   | 0 |
| 7.32 | Mukumu Primary School         | 800,000   |           | 800,000   | 800,000   | 800,000   | 0 |
| 7.33 | Theri Primary School          | 700,000   |           | 700,000   | 700,000   | 700,000   | 0 |
| 7.34 | Mbiri Primary School          | 2,700,000 |           | 2,700,000 | 2,700,000 | 2,700,000 | 0 |
| 7.35 | St. Mary's Primary School     | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.36 | Gatheru Primary School        | 800,000   |           | 800,000   | 800,000   | 800,000   | 0 |
| 7.37 | Gathinja Primary School       | 700,000   |           | 700,000   | 700,000   | 700,000   | 0 |
| 7.38 | Gitie Primary School          | 700,000   |           | 700,000   | 700,000   | 700,000   | 0 |
| 7.39 | Gitui Primary School          | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.40 | Gitweku Primary School        | 700,000   |           | 700,000   | 700,000   | 700,000   | 0 |
| 7.41 | Karingu Primary School        | 700,000   |           | 700,000   | 700,000   | 700,000   | 0 |
| 7.42 | Koimbi Primary School         | 800,000   |           | 800,000   | 800,000   | 800,000   | 0 |
| 7.43 | Mukangu Primary School        | 1,000,000 |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.44 | Kionjini Primary School       |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.45 | Gaichangere Primary School    |           | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.46 | Gathaiti Lower Primary School |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.47 | Kairichi Primary School       |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.48 | Karuriini Primary School      |           | 700,000   | 700,000   | 700,000   | 700,000   | 0 |
| 7.49 | Mariaini Primary School       |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.50 | Thengeini Primary School      |           | 700,000   | 700,000   | 700,000   | 700,000   | 0 |
| 7.51 | Gitaro Primary School         |           | 800,000   | 800,000   | 800,000   | 800,000   | 0 |
| 7.52 | Kagumo Primary School         |           | 500,000   | 500,000   | 500,000   | 500,000   | 0 |
| 7.53 | Kiyatta Primary School        |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.54 | Kiboi Primary School          |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.55 | Kiguru Primary School         |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |
| 7.56 | Kiumba Primary School         |           | 600,000   | 600,000   | 600,000   | 600,000   | 0 |

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| 7.57 | Murai Primary School       | 600,000   | 600,000   | 600,000   | 0 |
| 7.58 | Muthiria Primary School    | 600,000   | 600,000   | 600,000   | 0 |
| 7.59 | Mwara Primary School       | 500,000   | 500,000   | 500,000   | 0 |
| 7.60 | Ngaru Primary School       | 500,000   | 500,000   | 500,000   | 0 |
| 7.61 | Yamugwe Primary School     | 600,000   | 600,000   | 600,000   | 0 |
| 7.62 | Kiangochi Primary School   | 800,000   | 800,000   | 800,000   | 0 |
| 7.63 | Kamaguta Primary School    | 700,000   | 700,000   | 700,000   | 0 |
| 7.64 | Kari Primary School        | 800,000   | 800,000   | 800,000   | 0 |
| 7.65 | Gachiku Primary School     | 600,000   | 600,000   | 600,000   | 0 |
| 7.66 | Kibuu Primary School       | 800,000   | 800,000   | 800,000   | 0 |
| 7.67 | Gituri Primary School      | 500,000   | 500,000   | 500,000   | 0 |
| 7.68 | Gatitu Primary School      | 700,000   | 700,000   | 700,000   | 0 |
| 7.69 | Muringa Primary School     | 700,000   | 700,000   | 700,000   | 0 |
| 7.70 | Gathuki-ini Primary School | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| 7.71 | Kaigwa Primary School      | 800,000   | 800,000   | 800,000   | 0 |
| 7.72 | Kambwe Primary School      | 600,000   | 600,000   | 600,000   | 0 |
| 7.73 | Githundi Primary School    | 800,000   | 800,000   | 800,000   | 0 |
| 7.74 | Weithaga Primary School    | 800,000   | 800,000   | 800,000   | 0 |
| 7.75 | Kahuhuhia Primary School   | 700,000   | 700,000   | 700,000   | 0 |
| 7.76 | Ithiki Primary School      | 700,000   | 700,000   | 700,000   | 0 |
| 7.77 | Wanjengi Primary School    | 600,000   | 600,000   | 600,000   | 0 |
| 7.78 | Kianderi Primary School    | 800,000   | 800,000   | 800,000   | 0 |
| 7.79 | Kirogo Primary School      | 700,000   | 700,000   | 700,000   | 0 |
| 7.80 | Mumubi Primary School      | 600,000   | 600,000   | 600,000   | 0 |
| 7.81 | Gatara Primary School      | 200,000   | 200,000   | 200,000   | 0 |
| 7.82 | Gikandu Primary School     | 600,000   | 600,000   | 600,000   | 0 |
| 7.83 | Kiawambeu Primary School   | 800,000   | 800,000   | 800,000   | 0 |
| 7.84 | Upendo Primary School      | 800,000   | 800,000   | 800,000   | 0 |
| 7.85 | Muthigiriri Primary School | 600,000   | 600,000   | 600,000   | 0 |
| 7.86 | Matithi Primary School     | 700,000   | 700,000   | 700,000   | 0 |



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| 7.87       | Mirira Primary School                    |           | 500,000   | 500,000   | 500,000   | 0 |         | 0         |
| 7.88       | Kiangatia Primary School                 |           | 600,000   | 600,000   | 600,000   | 0 |         | 0         |
| 7.89       | Githuri Primary School                   |           | 600,000   | 600,000   | 600,000   | 0 |         | 0         |
| 7.90       | Muchunguicha Primary School              |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |         | 0         |
| 7.91       | Marewa Primary School                    |           | 800,000   | 800,000   | 800,000   | 0 |         | 0         |
| 7.92       | Mjini Primary School                     |           | 1,200,000 | 1,200,000 | 1,200,000 | 0 |         | 0         |
| 7.93       | Kongoini Primary School                  |           | 700,000   | 700,000   | 700,000   | 0 |         | 0         |
| 7.94       | Kiangage Primary School                  |           | 600,000   | 600,000   | 600,000   | 0 |         | 0         |
| 7.95       | Ndikwe Primary School                    |           | 700,000   | 700,000   | 700,000   | 0 |         | 0         |
| 7.96       | Vidhu Ranji Primary School               |           | 1,000,000 | 1,000,000 | 1,000,000 | 0 |         | 0         |
| 7.97       | Matongu Primary School                   |           | 200,000   | 200,000   | 200,000   | 0 |         | 0         |
| 7.98       | Githagara Primary School                 |           | 600,000   | 600,000   | 600,000   | 0 |         | 600,000   |
| <b>8.0</b> | <b>Secondary Schools Projects</b>        |           |           |           |           |   |         |           |
| 8.1        | St. Michael Gathuki-Ini Secondary School | 500,000   | 0         | 500,000   | 500,000   | 0 | 500,000 | 0         |
| 8.2        | Gakurwe Mixed Day Secondary School       | 857,000   | 143,000   | 1,000,000 | 1,000,000 | 0 | 0       | 1,000,000 |
| 8.3        | Mwirua Secondary School (Kambwe)         | 1,000,000 | 0         | 1,000,000 | 1,000,000 | 0 | 0       | 1,000,000 |
| 8.4        | Gikuu Secondary School                   | 1,000,000 | 0         | 1,000,000 | 1,000,000 | 0 | 0       | 0         |
| 8.5        | Kambirwa Secondary School                | 1,000,000 | 0         | 1,000,000 | 1,000,000 | 0 | 0       | 0         |
| 8.6        | Karemaini Secondary School               | 1,000,000 | 0         | 1,000,000 | 1,000,000 | 0 | 0       | 0         |
| 8.7        | Maragi Secondary School                  | 500,000   | 0         | 500,000   | 500,000   | 0 | 0       | 0         |
| 8.8        | Muchunguicha Secondary School            | 500,000   | 0         | 500,000   | 500,000   | 0 | 0       | 0         |
| 8.9        | Gikindu Secondary School                 | 600,000   | 0         | 600,000   | 600,000   | 0 | 0       | 0         |
| 8.10       | Kagumo Secondary School                  | 1,000,000 | 0         | 1,000,000 | 1,000,000 | 0 | 0       | 0         |
| 8.11       | Mugoiri Secondary School.                | 500,000   | 0         | 500,000   | 500,000   | 0 | 0       | 0         |
| 8.12       | Kenneth Matiba Secondary School Mjini    | 1,000,000 | 0         | 1,000,000 | 1,000,000 | 0 | 0       | 1,000,000 |
| 8.13       | Kahuhia Mixed Secondary School           | 800,000   | 0         | 800,000   | 800,000   | 0 | 0       | 0         |
| 8.14       | Kiandari Girls Secondary School          | 500,000   | 0         | 500,000   | 500,000   | 0 | 0       | 0         |

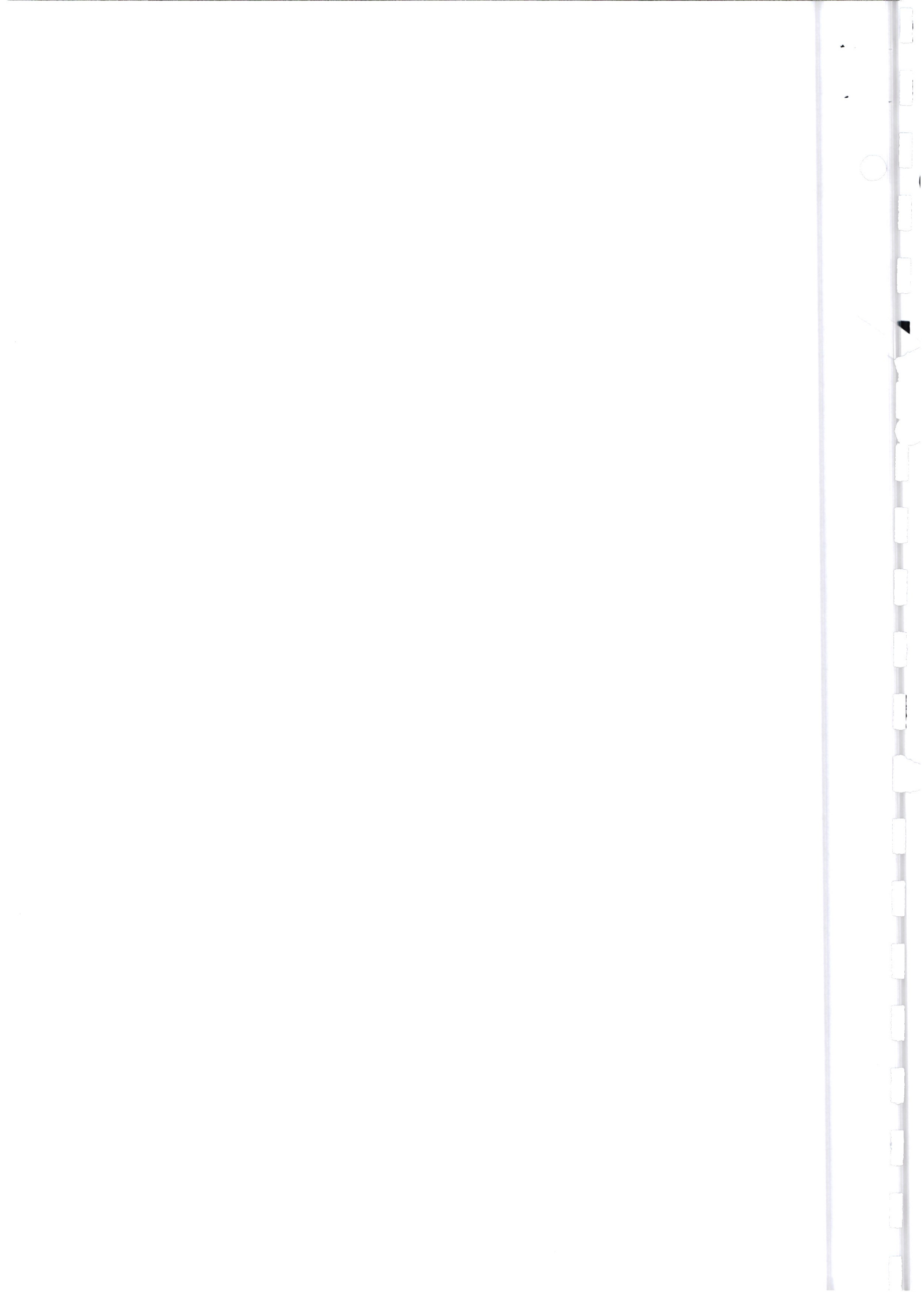


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|            |   |            |            |            |            |            |            |
|------------|---|------------|------------|------------|------------|------------|------------|
| 8.15       | Kaganda Secondary School                    | 0          | 700,000    | 700,000    | 700,000    | 700,000    | 0          |
| 8.16       | Gitaro Secondary School                     | 0          | 700,000    | 700,000    | 700,000    | 700,000    | 0          |
| 8.17       | Kianderi Day Secondary School               | 0          | 800,000    | 800,000    | 800,000    | 800,000    | 0          |
| 8.18       | Kiboi Secondary School                      | 0          | 700,000    | 700,000    | 700,000    | 700,000    | 0          |
| 8.19       | Yamugwe Secondary School                    | 0          | 1,000,000  | 1,000,000  | 1,000,000  | 1,000,000  | 0          |
| 8.20       | Mbari Ya Hiti Secondary School              | 0          | 1,500,000  | 1,500,000  | 1,500,000  | 1,500,000  | 0          |
| 8.21       | Rurii Secondary School                      | 0          | 500,000    | 500,000    | 500,000    | 500,000    | 0          |
| 8.22       | St. Michael Gathuki-ini Sec Sch             | 0          | 500,000    | 500,000    | 500,000    | 500,000    | 0          |
| 8.23       | Ititu Secondary School                      | 0          | 700,000    | 700,000    | 700,000    | 700,000    | 0          |
| 8.24       | Kahuhia Mixed Secondary School              | 0          | 1,000,000  | 1,000,000  | 1,000,000  | 1,000,000  | 0          |
| 8.25       | Kambirwa Secondary School                   | 0          | 1,400,000  | 1,400,000  | 1,400,000  | 1,400,000  | 0          |
| 8.26       | Kiangochi Secondary School                  | 0          | 500,000    | 500,000    | 500,000    | 500,000    | 0          |
| 8.27       | Gakurwe Secondary School                    | 0          | 1,400,000  | 1,400,000  | 1,400,000  | 1,400,000  | 0          |
| 8.28       | Gitaro Secondary School                     | 0          | 900,000    | 900,000    | 900,000    | 900,000    | 0          |
| 8.29       | Kagaa Secondary School                      | 0          | 500,000    | 500,000    | 500,000    | 500,000    | 0          |
| 8.30       | Gikuu Secondary School                      | 0          | 800,000    | 800,000    | 800,000    | 800,000    | 0          |
| 8.31       | Gatara Secondary School                     | 0          | 700,000    | 700,000    | 700,000    | 700,000    | 0          |
| 8.32       | Giathiya Secondary School                   | 0          | 600,000    | 600,000    | 600,000    | 600,000    | 0          |
| 8.33       | Mukumu Secondary School                     | 0          | 700,000    | 700,000    | 700,000    | 700,000    | 0          |
| 8.34       | Kambirwa Secondary School                   | 0          | 500,000    | 500,000    | 500,000    | 500,000    | 0          |
| 8.35       | Gitaro Secondary School                     | 0          | 600,000    | 600,000    | 600,000    | 600,000    | 0          |
| 8.36       | Mwirua Secondary School                     | 0          | 800,000    | 800,000    | 800,000    | 800,000    | 0          |
| 8.37       | Kenneth Matiba Secondary School             | 0          | 1,000,000  | 1,000,000  | 1,000,000  | 1,000,000  | 0          |
| 8.38       | Kambirwa Secondary School                   | 0          | 400,000    | 400,000    | 400,000    | 400,000    | 0          |
| <b>9.0</b> | <b>Tertiary Institutions Projects</b>       |            |            |            |            |            |            |
| 9.1        | Kenneth Matiba Technical Training Institute | 10,000,000 | 0          | 10,000,000 | 0          | 10,000,000 | 10,000,000 |
| 9.2        | Kiharu TTI                                  | 0          | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 0          |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|             |                                       |                    |                   |                    |                    |  |                   |
|-------------|---------------------------------------|--------------------|-------------------|--------------------|--------------------|--|-------------------|
| <b>10.0</b> | <b>Security Projects</b>              |                    |                   |                    |                    |  |                   |
| 10.1        | Gaitega Chiefs Office                 | 1,000,000          | 0                 | 1,000,000          | 1,000,000          |  | 0                 |
| 10.2        | Gikindu D.O's Office                  | 600,000            | 0                 | 600,000            | 600,000            |  | 0                 |
| 10.3        | Njoguini Chiefs Office                | 800,000            | 0                 | 800,000            | 800,000            |  | 0                 |
| 10.4        | Kahatia Chiefs Office                 | 800,000            | 0                 | 800,000            | 800,000            |  | 0                 |
| 10.5        | Matharite Chiefs Office               | 700,000            | 0                 | 700,000            | 700,000            |  | 0                 |
| 10.6        | Theri Chiefs Office                   | 600,000            | 0                 | 600,000            | 600,000            |  | 0                 |
| 10.7        | Kiawambeu Chiefs Office               | 0                  | 500,000           | 500,000            | 500,000            |  | 0                 |
| 10.8        | Kaweru Chiefs Office                  | 0                  | 250,000           | 250,000            | 250,000            |  | 0                 |
| 10.9        | Gathaiti Chiefs Office                | 0                  | 300,000           | 300,000            | 300,000            |  | 0                 |
| 10.10       | Mugeka APs Camp                       | 0                  | 1,000,000         | 1,000,000          | 1,000,000          |  | 0                 |
| 10.11       | Kiria Assistant Chiefs Office         | 0                  | 300,000           | 300,000            | 300,000            |  | 0                 |
| 10.12       | Gaitheri Police Post                  | 0                  | 50,000            | 50,000             | 50,000             |  | 50,000            |
| 10.13       | Gathamba Chiefs Office                | 0                  | 50,000            | 50,000             | 50,000             |  | 50,000            |
| <b>11.0</b> | <b>Acquisition of assets</b>          |                    |                   |                    |                    |  |                   |
| 11.1        | Motor Vehicles (including motorbikes) | 0                  | 0                 | 0                  | 0                  |  | 0                 |
| 11.2        | Construction of CDF office            | 0                  | 0                 | 0                  | 0                  |  | 0                 |
| 11.3        | Purchase of furniture and equipment   | 0                  | 0                 | 0                  | 0                  |  | 0                 |
| 11.4        | Purchase of computers                 | 0                  | 0                 | 0                  | 0                  |  | 0                 |
| 11.5        | Purchase of land                      | 0                  | 0                 | 0                  | 0                  |  | 0                 |
| <b>12.0</b> | <b>Others</b>                         |                    |                   |                    |                    |  |                   |
| 12.1        | Gaturi Education Office               | 0                  | 500,000           | 500,000            | 0                  |  | 500,000           |
| 12.2        | Innovation Hub                        | 0                  | 0                 | 0                  | 0                  |  | 0                 |
|             |                                       |                    |                   |                    |                    |  |                   |
|             |                                       | <b>137,367,724</b> | <b>93,464,855</b> | <b>230,832,579</b> | <b>150,712,728</b> |  | <b>80,119,851</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**XII. SIGNIFICANT ACCOUNTING POLICIES**

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

**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 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.

**Reporting Entity**

The financial statements are for the NG-CDF Kiharu Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

**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.

**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.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
KIHARU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES**

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**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
KIHARU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity 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.

**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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**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.

**Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**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 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 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.

**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 NG-CDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**

**KIHARU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**Comparative Figures**

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

**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 2020.

**Errors**

Material prior period errors shall be 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.

**Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description         |    | 2019-2020          | 2018-2019         |
|---------------------|----|--------------------|-------------------|
|                     |    | Kshs               | Kshs              |
| NGCDF Board AIE NO. |    |                    |                   |
| B005344             | 1  |                    | 54,784,483        |
| B042648             | 2  |                    | 15,000,000        |
| B047088             | 3  |                    | 20,000,000        |
| B042684             | 4  |                    | 200,000           |
| B047526             | 1  | 19,000,000         |                   |
| B047217             | 2  | 53,540,875         |                   |
| B047323             | 3  | 1,000,000          |                   |
| B047465             | 4  | 4,000,000          |                   |
| B041474             | 5  | 20,000,000         |                   |
| B047922             | 6  | 6,000,000          |                   |
| B041374             | 7  | 10,500,000         |                   |
| B049310             | 8  | 15,000,000         |                   |
| B104335             | 9  | 15,000,000         |                   |
| B096585             | 10 | 8,000,000          |                   |
| B041363             | 11 | 2,003,096          |                   |
| <b>TOTAL</b>        |    | <b>154,043,971</b> | <b>89,984,483</b> |

**2. PROCEEDS FROM SALE OF ASSETS**

|  | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
|  | 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>   | -         | -         |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**

**KIHARU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

|   | 2019-2020 | 2018-2019 |
|---|-----------|-----------|
|   | Kshs      | Kshs      |
| Interest Received                       | -         | -         |
| Rents                                   | -         | -         |
| Receipts from Sale of tender documents  | -         | -         |
| Other Receipts Not Classified Elsewhere | -         | -         |
|   | -         | -         |
| <b>Total</b>                            | <b>-</b>  | <b>-</b>  |

**4. COMPENSATION OF EMPLOYEES**

|  | 2019-2020        | 2018-2019        |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| Basic wages of temporary employees                                 | 2,669,159        | 2,050,734        |
| Personal allowances paid as part of salary                         | -                | -                |
| Pension and other social security contributions (Gratuity)         | -                | -                |
| Employer Contributions Compulsory national social security schemes | -                | -                |
| <b>Total</b>   | <b>2,669,159</b> | <b>2,050,734</b> |

**5. USE OF GOODS AND SERVICES**

|  | 2019-2020        | 2018-2019        |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| Committee Expenses   | 1,574,800        | 2,876,700        |
| Utilities, supplies and services                             | 600,000          | 500,000          |
| Communication, supplies and services                         |                  |                  |
| Domestic travel and subsistence                              |                  |                  |
| Hospitality supplies and services                            |                  |                  |
| Office and general supplies and services                     |                  | 44,167           |
| Printing, advertising and information supplies & services    |                  | 116,928          |
| Rentals of produced assets                                   |                  |                  |
| Training expenses  | 936,500          | 592,000          |
| Insurance costs  |                  |                  |
| Office rent  | 750,770          | 691,185          |
| Specialized materials and services                           |                  |                  |
| Other operating expenses                                     | 368,766          | 300,000          |
| Routine maintenance – vehicles and other transport equipment | 297,500          |                  |
| Routine maintenance – other assets                           |                  |                  |
|  |                  |                  |
| <b>Total</b>   | <b>4,528,336</b> | <b>5,120,980</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
KIHARU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

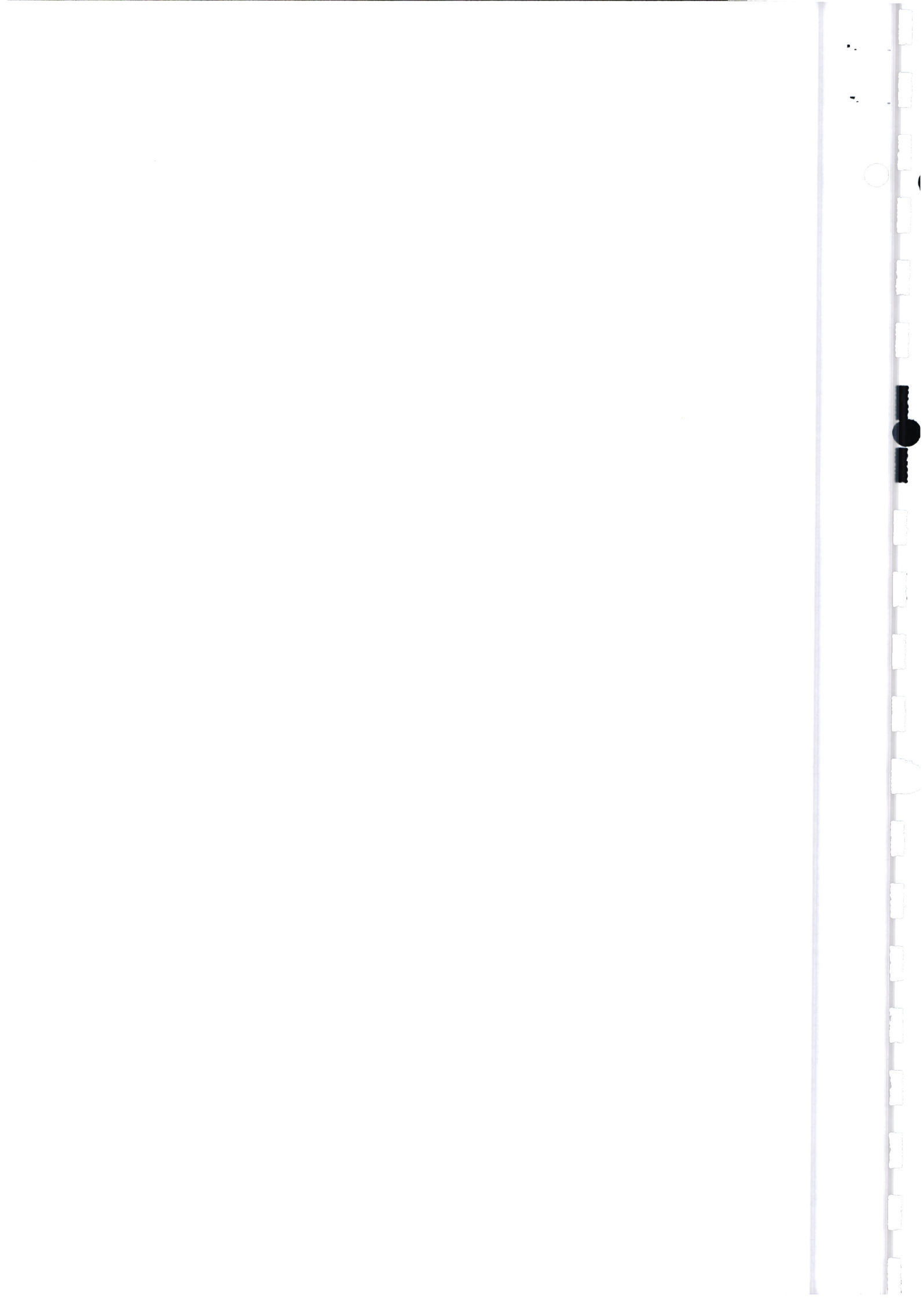
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| Description  | 2019-2020          | 2018-2019         |
|--|--------------------|-------------------|
|  | Kshs               | Kshs              |
| Transfers to primary schools (see attached list)       | 75,900,000         | 32,470,691        |
| Transfers to secondary schools (see attached list)     | 24,000,000         | 5,500,000         |
| Transfers to tertiary institutions (see attached list) | 10,000,000         | -                 |
| <b>TOTAL</b>   | <b>109,900,000</b> | <b>37,970,691</b> |

**7. OTHER GRANTS AND TRANSFERS**

|   | 2019-2020         | 2018-2019         |
|---|-------------------|-------------------|
|   | Kshs              | Kshs              |
| Bursary – secondary schools (see attached list)     | 3,640,000         | 53,100,000        |
| Bursary – tertiary institutions (see attached list) | 4,662,000         | 12,958,000        |
| Bursary – special schools (see attached list)       | -                 | 1,720,000         |
| Mock & CAT (see attached list)                      | -                 | -                 |
| Electricity   | -                 | 4,000,000         |
| Security projects (see attached list)               | 6,850,000         | 4,100,000         |
| Sports projects (see attached list)                 | 4,380,817         | 2,463,793         |
| Environment projects (see attached list)            | 2,180,817         | 1,963,793         |
| Emergency projects (see attached list)              | 11,901,599        | 3,850,000         |
| <b>Total</b>  | <b>33,615,233</b> | <b>84,155,586</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
KIHARU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

|  | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
|  | 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**

|                | 2019-2020 | 2018-2019 |
|----------------|-----------|-----------|
|                | Kshs      | Kshs      |
| Strategic plan | -         | -         |
| ICT Hub        | -         | -         |
|                | -         | -         |

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

| Name of Bank, Account No. & currency   | 2019-2020         | 2018-2019        |
|--|-------------------|------------------|
|  | Kshs              | Kshs             |
| Family Bank Murang'a, A/c 006000020013 | 10,252,127        | 6,920,884        |
| <b>Total</b>                           | <b>10,252,127</b> | <b>6,920,884</b> |

**10B: CASH IN HAND**

| Name of Bank, Account No. & currency | 2019-2020 | 2018-2019 |
|--------------------------------------|-----------|-----------|
|                                      | Kshs      | Kshs      |
| Location 1                           | -         | -         |
| Location 2                           | -         | -         |
| Location 3                           | -         | -         |
| Other Locations                      | -         | -         |
| <b>Total</b>                         | -         | -         |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
|                                       |                           | <i>Kshs</i>         | <i>Kshs</i>               | <i>Kshs</i>    |
| -                                     | -                         | -                   | -                         | -              |
| <b>Total</b>                          |                           |                     |                           | <b>0</b>       |

12A. RETENTION

|              | 2019 - 2020 | 2018-2019   |
|--------------|-------------|-------------|
|              | <i>Kshs</i> | <i>Kshs</i> |
| -            | -           | -           |
| <b>Total</b> | -           | -           |

12B. GRATUITY DEPOSITS

|              | 2019 - 2020 | 2018-2019   |
|--------------|-------------|-------------|
|              | <i>Kshs</i> | <i>Kshs</i> |
| -            | -           | -           |
| <b>Total</b> | -           | -           |

13. BALANCES BROUGHT FORWARD

|               | 2019-2020        | 2018-2019         |
|---------------|------------------|-------------------|
|               | <i>Kshs</i>      | <i>Kshs</i>       |
| Bank accounts | 6,920,884        | 47,340,688        |
| Cash in hand  | -                | -                 |
| Imprest       | -                | -                 |
| <b>Total</b>  | <b>6,920,884</b> | <b>47,340,688</b> |

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

|                          | Balance b/f<br>FY 2018/2019 as<br>per Financial<br>statements | Adjustments | Adjusted<br>Balance b/f<br>FY 2018/2019 |
|--------------------------|---|-------------|---|
| Description of the error | Kshs  | Kshs        | Kshs                                    |
| Bank account Balances    | -   | -           | -                                       |
| Cash in hand             | -   | -           | -                                       |
| Accounts Payables        | -   | -           | -                                       |
| Receivables              | -   | -           | -                                       |
| Others                   | -   | -           | -                                       |
|                          | -   | -           | -                                       |

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

| Description of the error                                | 2019 - 2020 | 2018 - 2019 |
|---|-------------|-------------|
|   | KShs        | KShs        |
| Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A) | -           | -           |
| Imprest issued during the year (B)                      | -           | -           |
| Imprest surrendered during the Year (C)                 | -           | -           |
| Net changes in account receivables D= A+B-C             | -           | -           |

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

| Description of the error                                   | 2019 - 2020 | 2018 - 2019 |
|--|-------------|-------------|
|  | KShs        | KShs        |
| Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A) | -           | -           |
| Deposit and Retentions held during the year (B)            | -           | -           |
| Deposit and Retentions paid during the Year (C)            | -           | -           |
| Net changes in account receivables D= A+B-C                | -           | -           |

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

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

|                             | 2019-2020 | 2018-2019 |
|-----------------------------|-----------|-----------|
|                             | Kshs      | Kshs      |
| Construction of buildings   | -         | -         |
| Construction of civil works | -         | -         |
| Supply of goods             | -         | -         |
| Supply of services          | -         | -         |
|                             | -         | -         |

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

|              | 2019-2020 | 2018-2019 |
|--------------|-----------|-----------|
|              | Kshs      | Kshs      |
| NGCDFC Staff | -         | -         |
| Others       | -         | -         |
|              | -         | -         |

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

|   | 2019-2020         | 2018-2019         |
|---|-------------------|-------------------|
|   | Kshs              | Kshs              |
| Compensation of employees   | 2,892,271         | 1,688,815         |
| Use of goods and services   | 8,178,011         | 2,866,480         |
| Amounts due to other Government entities (see attached list)        | 16,400,000        | 55,343,000        |
| Amounts due to other grants and other transfers (see attached list) | 52,149,569        | 20,563,465        |
| Acquisition of assets   | -                 | -                 |
| Others  | 500,000           | 500,000           |
|   | <b>80,119,851</b> | <b>80,961,760</b> |

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

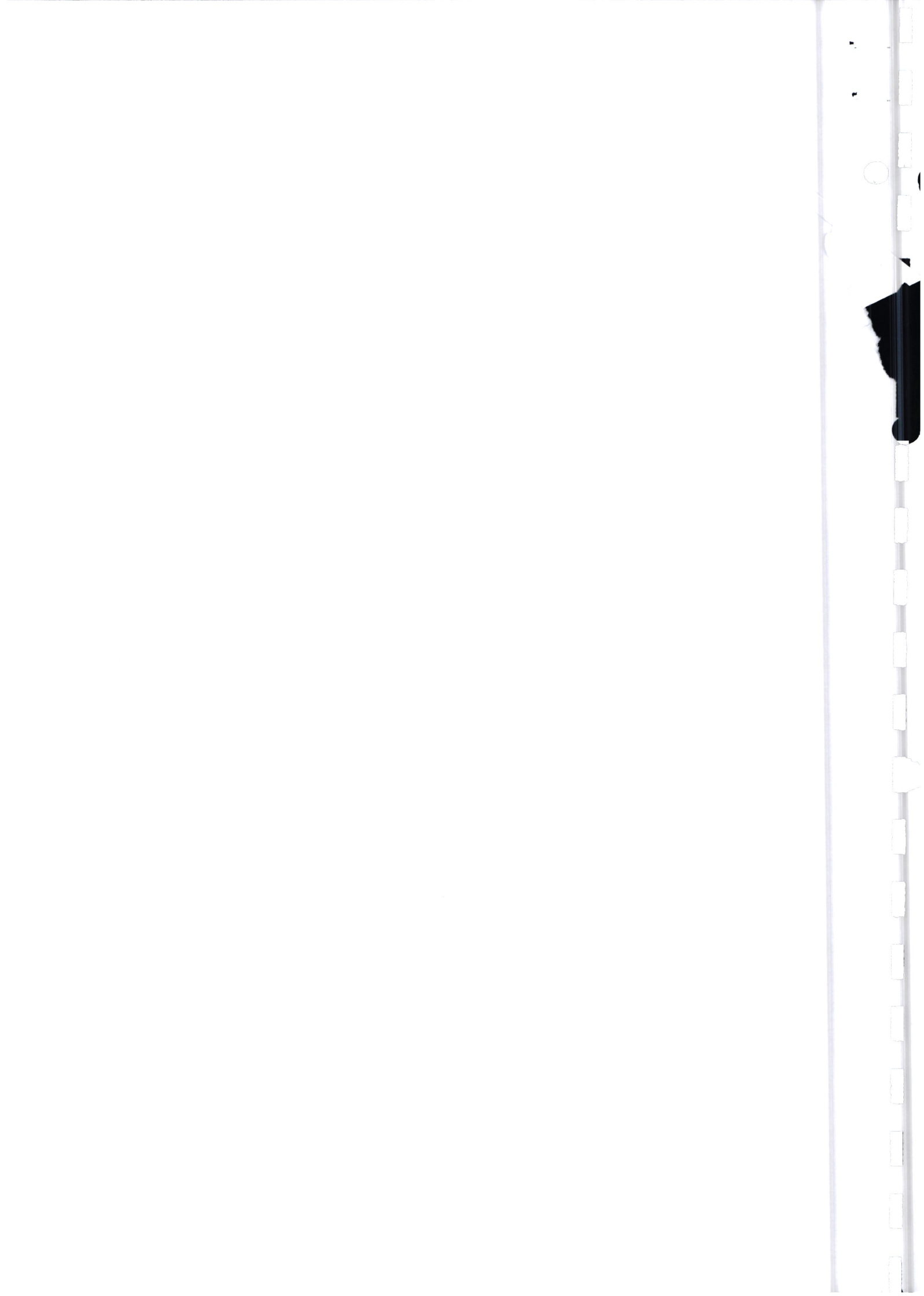
|  | 2019-2020         | 2018-2019        |
|--|-------------------|------------------|
|  | Kshs              | Kshs             |
| PMC account Balances (see attached list) | 13,538,105        | 9,632,223        |
|  |                   |                  |
|  | <b>13,538,105</b> | <b>9,632,223</b> |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) KIHARU CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| Supplier of Goods or Services      | Original Amount<br>a | Date Contracted<br>b | Amount Paid To-Date<br>c | Outstanding Balance 2020<br>d=a-c | Comments |
|------------------------------------|----------------------|----------------------|--------------------------|-----------------------------------|----------|
| <b>Construction of buildings</b>   | -                    | -                    | -                        | -                                 |          |
|                                    |                      |                      |                          |                                   |          |
|                                    |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   | -                    |                      |                          | -                                 |          |
| <b>Construction of civil works</b> | -                    | -                    | -                        | -                                 |          |
|                                    |                      |                      |                          |                                   |          |
|                                    |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   | -                    |                      |                          | -                                 |          |
| <b>Supply of goods</b>             | -                    | -                    | -                        | -                                 |          |
|                                    |                      |                      |                          |                                   |          |
|                                    |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   | -                    |                      |                          | -                                 |          |
| <b>Supply of services</b>          | -                    | -                    | -                        | -                                 |          |
|                                    |                      |                      |                          |                                   |          |
|                                    |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   | -                    |                      |                          | -                                 |          |
| <b>Sub-Total</b>                   | -                    |                      |                          | -                                 |          |
| <b>Grand Total</b>                 | -                    |                      |                          | -                                 |          |







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**ANNEX 3 – UNUTILIZED FUND**

| Name  | Brief Transaction Description | Outstanding Balance 2019/20 | Outstanding Balance 2018/19 | Comments |
|---|-------------------------------|-----------------------------|-----------------------------|----------|
|   |                               |                             |                             |          |
| Compensation of employees                       |                               | 2,892,271                   | 1,688,815                   |          |
| Use of goods & services                         |                               | 8,178,011                   | 2,866,480                   |          |
| <b>Amounts due to other Government entities</b> |                               |                             |                             |          |
| <b>Primary Schools</b>                          |                               |                             |                             |          |
| Githagara Primary School                        | 2019/20 c/bk bal. c/f         | 600,000                     |                             |          |
| Gatara Primary School                           |                               |                             | 200,000                     |          |
| Matongu Primary School                          |                               |                             | 200,000                     |          |
| Kiangochi Primary School                        |                               |                             | 800,000                     |          |
| Kari Primary School                             |                               |                             | 800,000                     |          |
| Gathuki-ini Primary School                      |                               |                             | 1,000,000                   |          |
| Kaigwa Primary School                           |                               |                             | 800,000                     |          |
| Muringa Primary School                          |                               |                             | 700,000                     |          |
| Gatitu Primary School                           |                               |                             | 700,000                     |          |
| Kambwe Primary School                           |                               |                             | 600,000                     |          |
| Gituri Primary School                           |                               |                             | 500,000                     |          |
| Kibuu Primary School                            |                               |                             | 800,000                     |          |
| Githundi Primary School                         |                               |                             | 800,000                     |          |
| Kionjoni Primary School                         |                               |                             | 600,000                     |          |
| Gaichangere Primary School                      |                               |                             | 1,000,000                   |          |
| Gathaiti Lower Primary School                   |                               |                             | 600,000                     |          |
| Kairichi Primary School                         |                               |                             | 600,000                     |          |
| Karuri-ini Primary School                       |                               |                             | 700,000                     |          |
| Mariani Primary School                          |                               |                             | 600,000                     |          |

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|                            |  |  |         |  |
|----------------------------|--|--|---------|--|
| Thengeini Primary School   |  |  | 700,000 |  |
| Weithaga Primary School    |  |  | 800,000 |  |
| Kahuhia Primary School     |  |  | 700,000 |  |
| Ithiki primary School      |  |  | 700,000 |  |
| Warijengi primary school   |  |  | 600,000 |  |
| Kianderi Primary School    |  |  | 800,000 |  |
| Mumbi Primary School       |  |  | 600,000 |  |
| Kirogo Primary School      |  |  | 700,000 |  |
| Gachiku Primary School     |  |  | 600,000 |  |
| Gitaro Primary school      |  |  | 800,000 |  |
| Githagara Primary School   |  |  | 600,000 |  |
| Kagumo Primary School      |  |  | 500,000 |  |
| Kiyatta Primary School     |  |  | 600,000 |  |
| Kiboi Primary School       |  |  | 600,000 |  |
| Kiguru Primary School      |  |  | 600,000 |  |
| Kiumba Primary School      |  |  | 600,000 |  |
| Murai Primary School       |  |  | 600,000 |  |
| Muthiria Primary School    |  |  | 600,000 |  |
| Mwara Primary School       |  |  | 500,000 |  |
| Ngaru Primary School       |  |  | 500,000 |  |
| Yamugwe Primary School     |  |  | 600,000 |  |
| Kamaguta Primary School    |  |  | 700,000 |  |
| Gikandu Primary School     |  |  | 600,000 |  |
| Kiawambeu Primary School   |  |  | 800,000 |  |
| Upendo Primary School      |  |  | 800,000 |  |
| Muthigiriri Primary School |  |  | 600,000 |  |
| Matithi Primary School     |  |  | 700,000 |  |
| Mirira Primary School      |  |  | 500,000 |  |
| Kiangatia Primary School   |  |  | 600,000 |  |



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|                                       |                                    |           |           |  |
|---------------------------------------|------------------------------------|-----------|-----------|--|
| Githuuri Primary School               |                                    |           | 600,000   |  |
| Muchungucha Primary School            |                                    |           | 1,000,000 |  |
| Marewa Primary School                 |                                    |           | 800,000   |  |
| Ndikwe Primary School                 |                                    |           | 700,000   |  |
| Vidhu Ranjji Primary School           |                                    |           | 1,000,000 |  |
| Mjini Primary School                  |                                    |           | 1,200,000 |  |
| Kongoini Primary School               |                                    |           | 700,000   |  |
| Kiangage Primary School               |                                    |           | 600,000   |  |
|                                       |                                    |           |           |  |
| <b>Secondary Schools</b>              |                                    |           |           |  |
| Gakurwe Mixed Day Secondary School    | Funds not yet released<br>by Board | 1,000,000 | 143,000   |  |
| Mwirua Secondary School (Kambwe)      |                                    | 1,000,000 |           |  |
| Kenneth Matiba Secondary School Mjini |                                    | 1,000,000 |           |  |
| Gitaro Secondary School               | 2019/20 c/bk bal. c/f              | 600,000   |           |  |
| Mwirua Secondary School               | 2019/20 c/bk bal. c/f              | 800,000   |           |  |
| Kenneth Matiba Secondary School       | 2019/20 c/bk bal. c/f              | 1,000,000 |           |  |
| Kambirwa Secondary School             | 2019/20 c/bk bal. c/f              | 400,000   |           |  |
| Giathiya Secondary School             |                                    | 600,000   |           |  |
| Kianderi Day Secondary School         |                                    | 800,000   |           |  |
| Gitaro Secondary School               |                                    | 600,000   |           |  |
| Gitaro Secondary School               |                                    | 700,000   |           |  |
| Mbari Ya Hiti Secondary School        |                                    | 1,500,000 |           |  |
| Rurii Secondary School                |                                    | 500,000   |           |  |
| St. Michael Gathuki-ini               |                                    | 500,000   |           |  |
| Hitu Secondary School                 |                                    | 700,000   |           |  |
| Mwirua Secondary School               |                                    | 800,000   |           |  |
| Gakurwe Secondary School              |                                    | 1,400,000 |           |  |
| Mukumu Secondary School               |                                    | 700,000   |           |  |
| Gatara Secondary School               |                                    | 700,000   |           |  |

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|  |                       |                  |                   |                   |
|--|-----------------------|------------------|-------------------|-------------------|
| Kaganda Secondary School                               |                       |                  | 700,000           |                   |
| Kahuhia Mixed Secondary School                         |                       |                  | 1,000,000         |                   |
| Gitaro Secondary School                                |                       |                  | 900,000           |                   |
| Yamugwe secondary school                               |                       |                  | 1,000,000         |                   |
| Kagaa Secondary School                                 |                       |                  | 500,000           |                   |
| Kiboi Secondary School                                 |                       |                  | 700,000           |                   |
| Gikuu Secondary School                                 |                       |                  | 800,000           |                   |
| Kambirwa Secondary School                              |                       |                  | 1,400,000         |                   |
| Kiangochi Secondary School                             |                       |                  | 500,000           |                   |
| Kenneth Matiba Secondary School                        |                       |                  | 1,000,000         |                   |
|  |                       |                  |                   |                   |
| <b>Tertiary Institutions</b>                           |                       |                  |                   |                   |
| Kenneth Matiba Technical Training Institute            |                       | 10,000,000       |                   |                   |
|  |                       |                  |                   |                   |
|  |                       | <b>Sub-Total</b> | <b>16,400,000</b> | <b>55,343,000</b> |
| <b>Amounts due to other grants and other transfers</b> |                       |                  |                   |                   |
| <b>Security Projects</b>                               |                       |                  |                   |                   |
| Gaitheri Police Post                                   | 2019/20 c/bk bal. c/f | 50,000           |                   |                   |
| Gathamba Chiefs Office                                 | 2019/20 c/bk bal. c/f | 50,000           |                   |                   |
| Gaitheri Police Post                                   |                       |                  | 50,000            |                   |
| Gathamba Chiefs Office                                 |                       |                  | 50,000            |                   |
| Kiria Assistant Chiefs Office                          |                       |                  | 300,000           |                   |
| Mugeka APs Camp  |                       |                  | 1,000,000         |                   |
| Kaweru Chiefs Office                                   |                       |                  | 250,000           |                   |
| Gathaiti Chiefs Office                                 |                       |                  | 300,000           |                   |
| Kiawambu Chiefs Office                                 |                       |                  | 500,000           |                   |
|  |                       |                  |                   |                   |
| <b>Emergency</b>                                       |                       |                  |                   |                   |
| Emergency (19/20) un-allocated bal.                    |                       | 1,108,241        |                   | 6,311,599         |



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|                                     |                                    |                   |                   |  |
|-------------------------------------|------------------------------------|-------------------|-------------------|--|
| Emergency (18/19) bal               |                                    | 500,000           |                   |  |
| <b>Sports</b>                       |                                    |                   | 1,680,817         |  |
|                                     |                                    |                   |                   |  |
|                                     |                                    |                   |                   |  |
| <b>Bursary and Social Security</b>  |                                    |                   |                   |  |
| Secondary Schools                   | Funds not yet released<br>by Board | 35,370,473        | 3,910,473         |  |
| Tertiary Institutions               |                                    | 11,342,759        | 4,004,759         |  |
| Universities/ special               |                                    | 1,020,000         | 20,000            |  |
|                                     |                                    |                   |                   |  |
| <b>Environment</b>                  |                                    |                   | 2,185,817         |  |
| Gaturi Environmental Project        | Funds not yet released<br>by Board | 250,000           |                   |  |
| Kimathi Environmental Project       | Funds not yet released<br>by Board | 250,000           |                   |  |
| Township Environmental Project      | Funds not yet released<br>by Board | 200,000           |                   |  |
| Lower Mbirri Environmental Project  | Funds not yet released<br>by Board | 250,000           |                   |  |
| Upper Mbirri Environmental Project  | Funds not yet released<br>by Board | 250,000           |                   |  |
| Lower Mugoiri Environmental Project | Funds not yet released<br>by Board | 250,000           |                   |  |
| Upper Mugoiri Environmental Project | Funds not yet released<br>by Board | 250,000           |                   |  |
| Murarandia Environmental Project    | Funds not yet released<br>by Board | 250,000           |                   |  |
| Gathaithi Environmental Project     | Funds not yet released<br>by Board | 250,000           |                   |  |
| Lower Wangu Environmental Project   | Funds not yet released<br>by Board | 250,000           |                   |  |
| Upper Wangu Environmental Project   | Funds not yet released<br>by Board | 250,000           |                   |  |
| Environment bal. b/f                | C/bk bal. c/f                      | 5,000             |                   |  |
| Environment 2011/12 bal. b/f        | C/bk bal. c/f                      | 3,096             |                   |  |
| <b>Sub-Total</b>                    |                                    | <b>52,149,569</b> | <b>20,563,465</b> |  |



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|                         |                    |                   |                   |  |
|-------------------------|--------------------|-------------------|-------------------|--|
| Acquisition of assets   |                    |                   |                   |  |
| <b>Others</b>           |                    |                   |                   |  |
| Gaturi Education Office |                    | 500,000           | 500,000           |  |
|                         | <b>Sub-Total</b>   | <b>500,000</b>    | <b>500,000</b>    |  |
|                         | <b>Grand Total</b> | <b>80,119,851</b> | <b>80,961,760</b> |  |



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

| Asset class                                  | Historical Cost<br>b/f<br>(Kshs)<br>2018/19 | Additions<br>during the<br>year (Kshs) | Disposals<br>during the<br>year (Kshs) | Historical<br>Cost<br>(Kshs)<br>2019/20 |
|--|---|--|--|---|
| 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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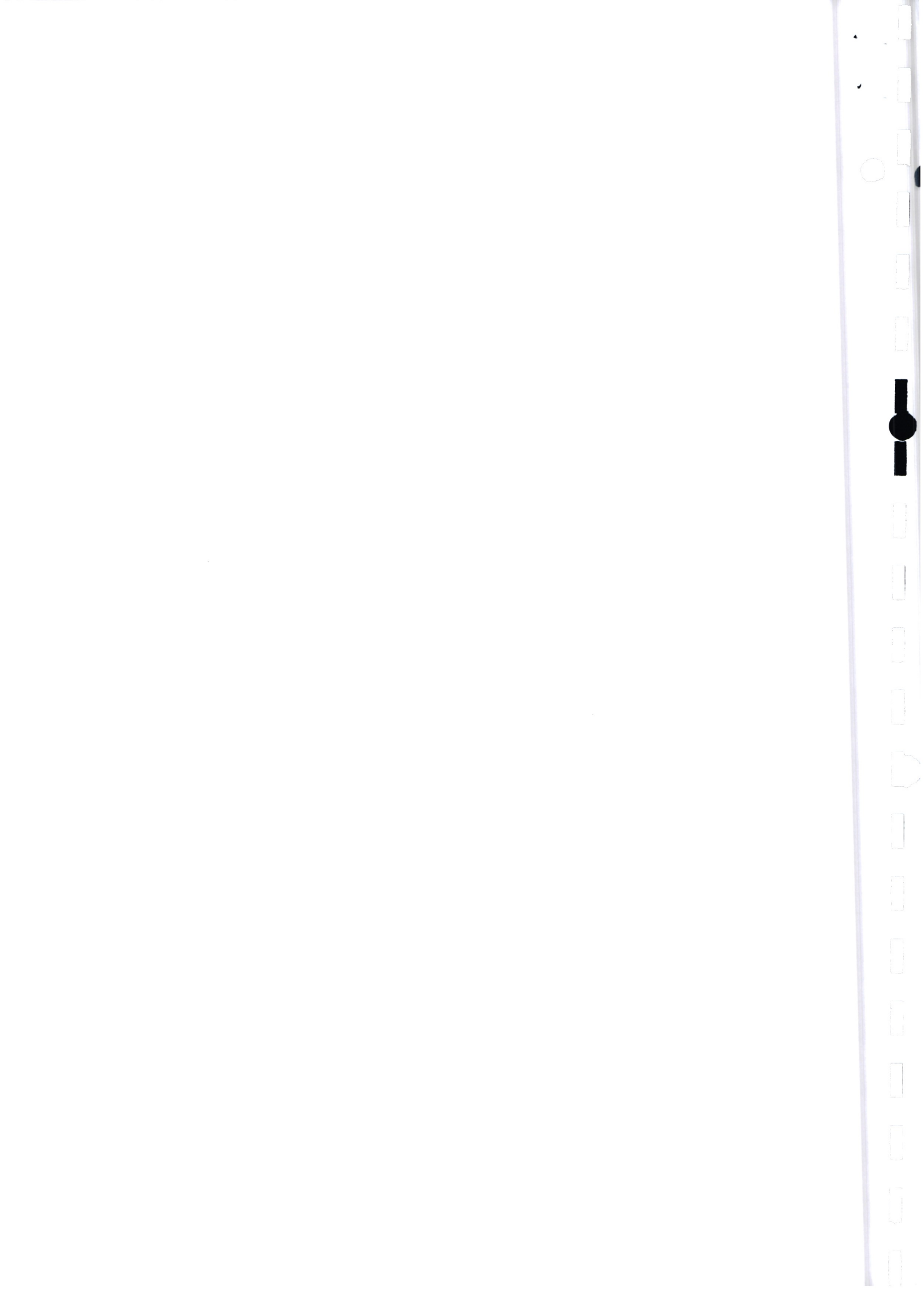
**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

| PMC                             | Bank            | Account number | Bank Balance 2019/20 | Bank Balance 2018/19 |
|---------------------------------|-----------------|----------------|----------------------|----------------------|
| <b>Primary Schools Projects</b> |                 |                |                      |                      |
| Gachiku Primary School          | Family Murang'a | 006000029365   | 292                  | 530                  |
| Gaichangere Primary School      | Family Murang'a | 006000030410   | 3,606                | -                    |
| Gaitheri Primary School         | Family Murang'a | 006000029375   | 77,414               | 10,520               |
| Gakuyu Primary School           | Family Murang'a | 006000026838   | 3,623                | -                    |
| Gatara Primary School           | Family Murang'a | 006000030498   | 88,150               | -                    |
| Gathaithi Lower Primary School  | Family Murang'a | 006000030361   | 491                  | -                    |
| Gathaithi Upper Primary School  | Family Murang'a | 006000029446   | 110,120              | 700                  |
| Gatheru Primary School          | Family Murang'a | 006000029429   | 97,798               | 865                  |
| Gathinja Primary School         | Family Murang'a | 006000029428   | 47,936               | 37,200               |
| Gathiru Primary School          | Family Murang'a | 006000031184   | 179                  | -                    |
| Gathuki-ini Primary School      | Family Murang'a | 006000030624   | 1,060                | -                    |
| Gatitu Primary School           | Family Murang'a | 006000030649   | 13,755               | -                    |
| Gatuya Primary School           | Family Murang'a | 006000029451   | 200,131              | 9,100                |
| Gikandu Primary School          | Family Murang'a | 006000030778   | 114                  | -                    |
| Gitaro Primary School           | Family Murang'a | 006000030407   | 13,076               | -                    |
| Githagara Primary School        | Family Murang'a | 006000030601   | 184                  | -                    |
| Githambo Primary School         | Family Murang'a | 006000031177   | 94,487               | -                    |
| Githuguya Primary School        | Family Murang'a | 006000031125   | 9,490                | -                    |
| Githundi Primary School         | Family Murang'a | 006000029633   | 1,494                | 520                  |
| Gitiri Primary School           | Family Murang'a | 006000031243   | 15,303               | -                    |
| Gitui Primary School            | Family Murang'a | 006000031183   | 3,056                | -                    |
| Gitungano Primary School        | Family Murang'a | 006000029401   | 20,744               | 350                  |
| Gituri Primary School           | Family Murang'a | 006000029632   | 41,301               | 960                  |
| Gitweku Primary School          | Family Murang'a | 006000029510   | 55,218               | 598,600              |
| Ititu Primary School            | Family Murang'a | 006000029859   | 24,990               | 440                  |
| Kaganda Primary School          | Family Murang'a | 006000031261   | 141,457              | -                    |
| Kahatia Primary School          | Family Murang'a | 006000029442   | 133,061              | 41,600               |
| Kahithe Primary School          | Family Murang'a | 006000031237   | 66,586               | -                    |
| Kahuhia Primary School          | Family Murang'a | 006000030600   | 24,799               | -                    |
| Kaigwa Primary School           | Family Murang'a | 006000030440   | 2,456                | -                    |
| Kairichi Primary School         | Family Murang'a | 006000030378   | 203,040              | -                    |
| Kamaguta Primary School         | Family Murang'a | 006000030411   | 9,951                | -                    |
| Kambirwa Primary School         | Family Murang'a | 006000029417   | 3,410                | 3,650                |
| Kambwe Primary School           | Family Murang'a | 006000029379   | 741                  | 8,010                |
| Kari Primary School             | Family Murang'a | 006000030421   | 16,257               | -                    |
| Karingu Primary School          | Family Murang'a | 006000029879   | 20,756               | 170                  |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| PMC                        | Bank            | Account number | Bank Balance 2019/20 | Bank Balance 2018/19 |
|----------------------------|-----------------|----------------|----------------------|----------------------|
| Karuriini Primary School   | Family Murang'a | 006000030364   | 640                  | -                    |
| Kayuyu Primary School      | Family Murang'a | 006000029380   | 65,813               | 8,800                |
| Kiambu Primary School      | Family Murang'a | 006000029908   | 91,238               | 4,860                |
| Kianderi Primary School    | Family Murang'a | 006000030675   | 20,272               | -                    |
| Kiangage Primary School    | Family Murang'a | 006000029426   | 1,676                | 465,025              |
| Kiangatia Primary School   | Family Murang'a | 006000029158   | 30,057               | 10,640               |
| Kiangochi Primary School   | Family Murang'a | 006000030415   | 215                  | -                    |
| Kiawambeu Primary School   | Family Murang'a | 006000030671   | 4,031                | -                    |
| Kiayatta Primary School    | Family Murang'a | 006000030381   | 34,712               | -                    |
| Kiboi Primary School       | Family Murang'a | 006000030412   | 203,027              | -                    |
| Kibuu Primary School       | Family Murang'a | 006000030753   | 978,640              | -                    |
| Kigongo Primary School     | Family Murang'a | 006000029643   | 170                  | 333,290              |
| Kiguru Primary School      | Family Murang'a | 006000030406   | 13,050               | -                    |
| Kionjoini Primary School   | Family Murang'a | 006000030365   | 155                  | -                    |
| Kirogo Primary School      | Family Murang'a | 006000030044   | 30,028               | 2,743                |
| Kiumba Primary School      | Family Murang'a | 006000030402   | 6,483                | -                    |
| Kiumu Primary School       | Family Murang'a | 006000029369   | 95,312               | 798,800              |
| Kiyu Primary School        | Family Murang'a | 006000029403   | 11,929               | 598,600              |
| Koimbi Primary School      | Family Murang'a | 006000029947   | 105,190              | 1,997                |
| Kongoini Primary School    | Family Murang'a | 006000029509   | 363                  | 8,495                |
| Mamumbu Primary School     | Family Murang'a | 006000031233   | 63,435               | -                    |
| Maragi Primary School      | Family Murang'a | 006000031176   | 79,285               | -                    |
| Marewa Primary School      | Family Murang'a | 006000029376   | 3,580                | 90                   |
| Mariaini Primary School    | Family Murang'a | 006000030409   | 10,270               | -                    |
| Matongu Primary School     | Family Murang'a | 006000030777   | 138,685              | -                    |
| Mbiri Primary School       | Family Murang'a | 006000031191   | 827,725              | -                    |
| Mirichu Primary School     | Family Murang'a | 006000031230   | 102,010              | -                    |
| Mirira Primary School      | Family Murang'a | 006000030570   | 9,085                | -                    |
| Mjini Primary School       | Family Murang'a | 006000029349   | 19,961               | 18,460               |
| Muchungucha Primary School | Family Murang'a | 006000029430   | 9,676                | 38,600               |
| Mukangu Primary School     | Family Murang'a | 006000031182   | 74,786               | -                    |
| Mukumu Primary School      | Family Murang'a | 006000029449   | 45,548               | 200                  |
| Mumbi Primary School       | Family Murang'a | 006000029851   | 3,076                | 390                  |
| Munyutha Primary School    | Family Murang'a | 006000031236   | 50,148               | -                    |
| Murai Primary School       | Family Murang'a | 006000030408   | 1,345                | -                    |
| Muringa Primary School     | Family Murang'a | 006000030569   | 808                  | -                    |
| Muthigiriri Primary School | Family Murang'a | 006000030653   | 1,210                | -                    |
| Muthiria Primary School    | Family Murang'a | 006000030405   | 1,016                | -                    |
| Mwara Primary School       | Family Murang'a | 006000030397   | 75,672               | -                    |
| Ndikwe Primary School      | Family Murang'a | 006000030621   | 1,765                | -                    |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
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| PMC                                | Bank            | Account number | Bank Balance 2019/20 | Bank Balance 2018/19 |
|------------------------------------|-----------------|----------------|----------------------|----------------------|
| Ndutumi Primary School             | Family Murang'a | 006000029432   | 18,092               | 9,880                |
| Ngaru Primary School               | Family Murang'a | 006000030377   | 11,193               | -                    |
| St. Mary's Primary School          | Family Murang'a | 006000031175   | 58,377               | -                    |
| Thangathi Primary School           | Family Murang'a | 006000029852   | 152,585              | 48,650               |
| Thengeini Primary School           | Family Murang'a | 006000030379   | 312                  | -                    |
| Theri Primary School               | Family Murang'a | 006000031181   | 278                  | -                    |
| Upendo Primary School              | Family Murang'a | 006000030623   | 1,120,300            | -                    |
| Vidhu Ramji Primary School         | Family Murang'a | 006000030643   | 773                  | -                    |
| Wanjengi Primary School            | Family Murang'a | 006000030673   | 18,146               | -                    |
| Weithaga Primary School            | Family Murang'a | 006000030602   | 43,025               | -                    |
| Yamugwe Primary School             | Family Murang'a | 006000030391   | 4,693                | -                    |
| Gaitega Primary School             | Family Murang'a | 006000029856   |                      | 598,600              |
| Gakurwe Primary School             | Family Murang'a | 006000029814   |                      | 33,600               |
| Gatundu Primary School             | Family Murang'a | 006000029374   |                      | 2,960                |
| Gaturi Primary School              | Family Murang'a | 006000029877   |                      | 1,800                |
| Githanga Primary School            | Family Murang'a | 006000029756   |                      | 498,600              |
| Gitie Primary School               | Family Murang'a | 006000029433   |                      | 376                  |
| Gitige Primary School              | Family Murang'a | 006000029617   |                      | 569,876              |
| Gituto Primary School              | Family Murang'a | 006000029639   |                      | 42,510               |
| Kabui Primary School               | Family Murang'a | 006000029415   |                      | 598,600              |
| Kagira Primary School              | Family Murang'a | 006000028999   |                      | 4,595                |
| Kangure Primary School             | Family Murang'a | 006000029853   |                      | 7,550                |
| Kiaguthu Primary School            | Family Murang'a | 006000029418   |                      | 1,560                |
| Kiamuri Primary School             | Family Murang'a | 006000030156   |                      | 395,080              |
| Kiangage Primary School Karindundu | Family Murang'a | 006000028896   |                      | 140                  |
| Kimathi Primary School             | Family Murang'a | 006000029631   |                      | 6,354                |
| Mbari Ya Hiti Primary School       | Family Murang'a | 006000029435   |                      | 9,100                |
| Mbiri Primary School Kandundu      | Family Murang'a | 006000028870   |                      | 3,680                |
| Murarandia Primary School          | Family Murang'a | 006000029596   |                      | 36,290               |
| Mweru Primary School               | Family Murang'a | 006000029427   |                      | 10,900               |
| Ndikwe Primary School              | Family Murang'a | 006000028973   |                      | 256                  |
| Rurii Primary School               | Family Murang'a | 006000030006   |                      | 290                  |
| Technology Primary School          | Family Murang'a | 006000029946   |                      | 600                  |
|                                    |                 |                |                      |                      |
| <b>Secondary Schools Projects</b>  |                 |                |                      |                      |
| Gakurwe Secondary School           | Family Murang'a | 006000030793   | 1,398,600            | -                    |
| Gatara Secondary School            | Family Murang'a | 006000030672   | 273,020              | -                    |
| Giathiya Secondary School          | Family Murang'a | 006000030845   | 113                  | -                    |
| Gikindu Secondary School           | Family Murang'a | 006000029858   | 3,860                | 3,700                |
| Gikuu Secondary School             | Family Murang'a | 006000030727   | 1,359,145            | -                    |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| PMC                                      | Bank            | Account number | Bank Balance 2019/20 | Bank Balance 2018/19 |
|--|-----------------|----------------|----------------------|----------------------|
| Gitaro Secondary School                  | Family Murang'a | 006000030425   | 10,919               | -                    |
| Ititu Secondary School                   | Family Murang'a | 006000030607   | 438                  | -                    |
| Kagaa Secondary School                   | Family Murang'a | 006000030632   | 335                  | -                    |
| Kaganda Secondary School                 | Family Murang'a | 006000030347   | 1,270                | -                    |
| Kagumo Secondary School                  | Family Murang'a | 006000029948   | 302,215              | 1,460                |
| Kahuhia Mixed Secondary School           | Family Murang'a | 006000030604   | 1,690                | -                    |
| Kambirwa Secondary School                | Family Murang'a | 006000030780   | 500,960              | -                    |
| Karemaini Secondary School               | Family Murang'a | 006000029854   | 197,767              | 85,667               |
| Kianderi Day Secondary School            | Family Murang'a | 006000030423   | 327,755              | -                    |
| Kianderi Girls Secondary School          | Family Murang'a | 006000031232   | 498,600              | -                    |
| Kiangochi Secondary School               | Family Murang'a | 006000030568   | 6,357                | -                    |
| Kiboi Secondary School                   | Family Murang'a | 006000030424   | 85,230               | -                    |
| Koimbi Day Secondary School              | Family Murang'a | 006000030892   | 110,199              | -                    |
| Maragi Secondary School                  | Family Murang'a | 006000031235   | 113,075              | -                    |
| Mbari Ya Hiti Secondary School           | Family Murang'a | 006000030426   | 264,286              | -                    |
| Mirichu Secondary School                 | Family Murang'a | 006000030940   | 1,250                | -                    |
| Muchungucha Secondary School             | Family Murang'a | 006000031208   | 205,257              | -                    |
| Mugoiri Secondary School.                | Family Murang'a | 006000031260   | 21,020               | -                    |
| Mukumu Secondary School                  | Family Murang'a | 006000030603   | 286                  | -                    |
| Murarandia Secondary School              | Family Murang'a | 006000031027   | 198,600              | -                    |
| Nyakahai Secondary School                | Family Murang'a | 006000023644   | 302                  | -                    |
| Rurii Secondary School                   | Family Murang'a | 006000030605   | 770                  | -                    |
| St. Michael Gathuki-ini Sec Sch          | Family Murang'a | 006000030676   | 217,259              | -                    |
| Vidhu Ramji Secondary School             | Family Murang'a | 006000030434   | -                    | -                    |
| Yamugwe Secondary School                 | Family Murang'a | 006000028683   | 200,590              | -                    |
| Gaitheri Secondary School                | Family Murang'a | 006000029416   |                      | 120                  |
| Gikandu Secondary School                 | Family Murang'a | 006000030064   |                      | 4,156                |
| Kiumba Secondary School                  | Family Murang'a | 006000030228   |                      | 500,000              |
| Mukangu Secondary Sch                    | Family Murang'a | 006000029878   |                      | 698,600              |
| St Joseph Kiangage Secondary School      | Family Murang'a | 006000029857   |                      | 81,230               |
| St Paul Boys Secondary School Gathukiini | Family Murang'a | 006000030046   |                      | 800,000              |
|  |                 |                |                      |                      |
| <b>Security Projects</b>                 |                 |                |                      |                      |
| Gacharu Assistant Chief's Office         | Family Murang'a | 006000031264   | 169                  | -                    |
| Gaitega Chief's Office                   | Family Murang'a | 006000030966   | 8,291                | -                    |
| Gathaiti Chief's Office                  | Family Murang'a | 006000030798   | 31,708               | -                    |
| Gikindu D.O's Office                     | Family Murang'a | 006000029910   | 333                  | 112                  |
| Githagara Chief's Office                 | Family Murang'a | 006000031254   | 140,000              | -                    |
| Kahatia Chief's Office                   | Family Murang'a | 006000029268   | 23,451               | 600,000              |



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
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| PMC                                 | Bank            | Account number | Bank Balance 2019/20 | Bank Balance 2018/19 |
|-------------------------------------|-----------------|----------------|----------------------|----------------------|
| Kambirwa Assistant Chief's Office   | Family Murang'a | 006000031281   | 132                  | -                    |
| Kaweru Chief's Office               | Family Murang'a | 006000030677   | 3,196                | -                    |
| Kiawambeu Chief's Office            | Family Murang'a | 006000030654   | 484                  | -                    |
| Kigetuni Chief's Office             | Family Murang'a | 006000030865   | 23                   | -                    |
| Kiria Assistant Chief's Office      | Family Murang'a | 006000030853   | 19,862               | -                    |
| Matharite Chief's Office            | Family Murang'a | 006000029284   | 9,311                | 29,108               |
| Mugeka APs Camp                     | Family Murang'a | 006000030622   | 364                  | -                    |
| Mugeka Chief's Office               | Family Murang'a | 006000031152   | 300                  | -                    |
| Njoguini Chief's Office             | Family Murang'a | 006000031252   | 798,600              | -                    |
| Theri Chief's Office                | Family Murang'a | 006000029317   | 7,657                | 167,636              |
| Gikandu Chiefs Office               | Family Murang'a | 006000029279   |                      | 92                   |
| Kangara Chiefs Office               | Family Murang'a | 006000029278   |                      | 42                   |
| Kayuyu Chiefs Office                | Family Murang'a | 006000029276   |                      | 42                   |
| Koimbi Chiefs Office                | Family Murang'a | 006000029970   |                      | 25,356               |
| Mumbi Police Post                   | Family Murang'a | 006000029373   |                      | 16                   |
| Mwirua Chiefs Office                | Family Murang'a | 006000029616   |                      | 392                  |
| Ndikwe Police Post                  | Family Murang'a | 006000028979   |                      | 35,496               |
| Ngaru Chiefs Office                 | Family Murang'a | 006000029971   |                      | 209,774              |
| Yamugwe Chiefs Office               | Family Murang'a | 006000028867   |                      | 498,800              |
|                                     |                 |                |                      |                      |
| <b>Other Projects</b>               |                 |                |                      |                      |
| Gaturi Education Office             | Family Murang'a | 006000028684   | 117                  | -                    |
|                                     |                 |                |                      |                      |
| <b>Sports</b>                       |                 |                |                      |                      |
| Kiharu Constituency Sports Project  | Family Murang'a | 006000029171   | 980                  | 1,653                |
|                                     |                 |                |                      |                      |
| <b>Environmental Projects</b>       |                 |                |                      |                      |
| Gathaithi Environmental Project     | Family Murang'a | 006000030100   | 542                  | 266                  |
| Gaturi Environmental Project        | Family Murang'a | 006000030101   | 335                  | 59                   |
| Kimathi Environmental Project       | Family Murang'a | 006000030102   | 542                  | 266                  |
| Lower Mbiri Environmental Project   | Family Murang'a | 006000030105   | 542                  | 266                  |
| Lower Mugoiri Environmental Project | Family Murang'a | 006000030091   | 542                  | 266                  |
| Lower Wangu Environmental Project   | Family Murang'a | 006000030095   | 542                  | 266                  |
| Murarandia Environmental Project    | Family Murang'a | 006000030099   | 542                  | 266                  |
| Township Environmental Project      | Family Murang'a | 006000030093   | 359                  | 266                  |
| Upper Mbiri Environmental Project   | Family Murang'a | 006000030104   | 542                  | 266                  |
| Upper Mugoiri Environmental Project | Family Murang'a | 006000030092   | 542                  | 266                  |
| Upper Wangu Environmental Project   | Family Murang'a | 006000030094   | 542                  | 266                  |
|                                     |                 |                |                      |                      |
| <b>TOTAL</b>                        |                 |                | <b>13,538,105</b>    | <b>9,632,223</b>     |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

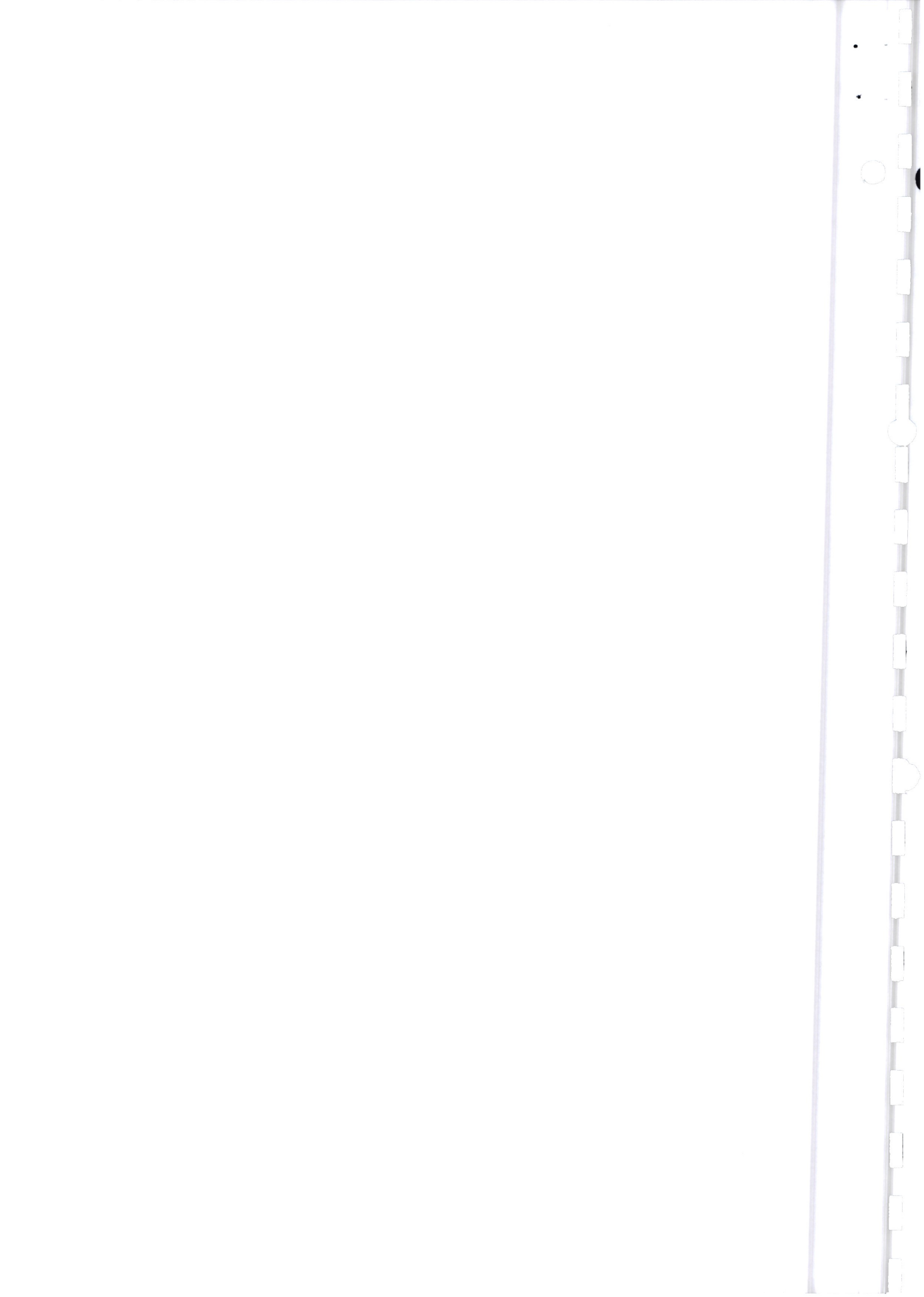
**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments  | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Time frame: |
|--|---|--|--|-----------------------------------|-------------|
| 1.0  | 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>The 40% absorption rate was a result of:-</p> <ul style="list-style-type: none"> <li>i) Slowdown in operations over the first half of 2017/2018 financial year with 2017 being an election year which resulted in changes in management</li> <li>ii) New NG-CDF committee appointment, gazetted in December 2017, which slowed down operations over the first half of 2017/2018 financial year.</li> <li>iii) 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.</li> </ul> <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> | FAM  | Resolved                          | -           |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| Reference No. on the external audit Report | Issue / Observations from Auditor  | Management comments   | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Time frame: |
|--|--|---|--|-----------------------------------|-------------|
| 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><br/> 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 PMC 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><br/> NGCDFC 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> <p>❖ <b>Kiaguthu Secondary School</b><br/> NGCDFC 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> | Schools PMCs   | Resolved                          | -           |



### TRIAL BALANCE

|                                     | DR                 | CR                 |
|-------------------------------------|--------------------|--------------------|
|                                     | KSHS               | KSHS               |
| <b>Receipts</b>                     |                    |                    |
| Transfers from the NG-CDF Board     |                    | 154,043,971        |
| Proceeds from sale of assets        |                    | -                  |
| Others receipts                     |                    | -                  |
| Fund Balance b/f 1/7/2019           |                    | 6,920,884          |
|                                     |                    |                    |
| <b>Payments</b>                     |                    |                    |
| Compensation of Employees           | 2,669,159          |                    |
| Use of goods and services           | 4,528,336          |                    |
| Transfers to Other Government Units | 109,900,000        |                    |
| Other grants and transfers          | 33,615,233         |                    |
| Acquisition of Assets               | -                  |                    |
| Other Payments                      | -                  |                    |
| Fund balance c/f 30/6/2020          | 10,252,127         |                    |
| <b>TOTAL</b>                        | <b>160,964,855</b> | <b>160,964,855</b> |

**LEDGER: COMPENSATION OF EMPLOYEES**

| PARTICULARS                     | DATE       | CHEQUE NO. | AMOUNT (KSHS) |
|---------------------------------|------------|------------|---------------|
| Family Bank - Murang'a (Salary) | 09.08.2019 | 005125     | 185,091       |
| Comm of income tax              | 09.08.2019 | 005126     | 21,039        |
| NSSF                            | 09.08.2019 | 005127     | 22,440        |
| NHIF                            | 09.08.2019 | 005128     | 6,150         |
| Family Bank - Murang'a (Salary) | 28.08.2019 | 005146     | 185,091       |
| Comm of income tax              | 28.08.2019 | 005147     | 21,039        |
| NSSF                            | 28.08.2019 | 005148     | 22,440        |
| NHIF                            | 28.08.2019 | 005149     | 6,150         |
| Family Bank - Murang'a (Salary) | 01.10.2019 | 005302     | 185,091       |
| Comm of income tax              | 01.10.2019 | 005303     | 21,039        |
| NSSF                            | 01.10.2019 | 005304     | 22,440        |
| NHIF                            | 01.10.2019 | 005305     | 6,150         |
| Family Bank - Murang'a (Salary) | 07.11.2019 | 005353     | 185,091       |
| Comm of income tax              | 07.11.2019 | 005354     | 21,039        |
| NSSF                            | 07.11.2019 | 005355     | 22,440        |
| NHIF                            | 07.11.2019 | 005356     | 6,150         |
| Family Bank - Murang'a (Salary) | 28.11.2019 | 005383     | 185,091       |
| Comm of income tax              | 28.11.2019 | 005384     | 21,039        |
| NSSF                            | 28.11.2019 | 005385     | 22,440        |
| NHIF                            | 28.11.2019 | 005386     | 6,150         |
| Family Bank - Murang'a (Salary) | 31.12.2019 | 005403     | 185,091       |
| Comm of income tax              | 31.12.2019 | 005404     | 21,039        |
| NSSF                            | 31.12.2019 | 005405     | 22,440        |
| NHIF                            | 31.12.2019 | 005406     | 6,150         |
| Family Bank - Murang'a (Salary) | 07.02.2020 | 005542     | 185,091       |
| Comm of income tax              | 07.02.2020 | 005543     | 21,039        |
| NSSF                            | 07.02.2020 | 005544     | 22,440        |
| NHIF                            | 07.02.2020 | 005545     | 6,150         |
| Family Bank - Murang'a (Salary) | 12.03.2020 | 005562     | 150,518       |
| Comm of income tax              | 12.03.2020 | 005563     | 15,836        |
| NSSF                            | 12.03.2020 | 005564     | 18,192        |
| NHIF                            | 12.03.2020 | 005565     | 5,150         |

|                                 |            |        |                  |
|---------------------------------|------------|--------|------------------|
| Family Bank - Murang'a (Salary) | 31.03.2020 | 005586 | 150,518          |
| Comm of income tax              | 31.03.2020 | 005587 | 15,836           |
| NSSF                            | 31.03.2020 | 005588 | 18,192           |
| NHIF                            | 31.03.2020 | 005589 | 5,150            |
| Family Bank - Murang'a (Salary) | 08.05.2020 | 005629 | 182,430          |
| Comm of income tax              | 08.05.2020 | 005630 | 8,675            |
| NSSF                            | 08.05.2020 | 005631 | 18,971           |
| NHIF                            | 08.05.2020 | 005632 | 5,500            |
| Family Bank - Murang'a (Salary) | 27.05.2020 | 005639 | 182,430          |
| Comm of income tax              | 27.05.2020 | 005640 | 8,675            |
| NSSF                            | 27.05.2020 | 005641 | 18,971           |
| NHIF                            | 27.05.2020 | 005642 | 5,500            |
| Family Bank - Murang'a (Salary) | 30.06.2020 | 005649 | 182,430          |
| Comm of income tax              | 30.06.2020 | 005650 | 8,675            |
| NSSF                            | 30.06.2020 | 005651 | 18,971           |
| NHIF                            | 30.06.2020 | 005652 | 5,500            |
| <b>TOTAL</b>                    |            |        | <b>2,669,159</b> |



**LEDGER: USE OF GOODS AND SERVICES**

| PARTICULARS   | DATE       | CHEQUE NO. | AMOUNT (KSHS) |                |
|---|------------|------------|---------------|----------------|
| <b>ADMN: COMMITTEE EXPENSES</b>   |            |            |               |                |
| Kennedy Kamau   | 28.07.2019 | 005104     | 57,000        |                |
| Kennedy Kamau   | 24.09.2019 | 005264     | 147,500       |                |
| Kennedy Kamau   | 01.10.2019 | 005301     | 57,000        |                |
| Kennedy Kamau   | 24.03.2020 | 005585     | 80,000        | <b>341,500</b> |
|   |            |            |               |                |
| <b>UTILITIES, SUPPLIES AND SERVICES/<br/>COMMUNICATION, SUPPLIES AND<br/>SERVICES/ DOMESTIC TRAVEL AND<br/>SUBSISTENCE/ HOSPITALITY SUPPLIES AND<br/>SERVICES/ OFFICE AND GENERAL SUPPLIES<br/>AND SERVICES</b> |            |            |               |                |
| Kennedy Kamau   | 28.07.2019 | 005105     | 100,000       |                |
| Kennedy Kamau   | 16.08.2019 | 005141     | 100,000       |                |
| Kennedy Kamau   | 03.10.2019 | 005315     | 100,000       |                |
| Kennedy Kamau   | 15.11.2019 | 005357     | 100,000       |                |
| Kennedy Kamau   | 14.02.2020 | 005560     | 100,000       |                |
| Kennedy Kamau   | 21.05.2020 | 005638     | 100,000       | <b>600,000</b> |
|   |            |            |               |                |
| <b>OFFICE RENT</b>  |            |            |               |                |
| Ngeka Centre Ltd  | 09.08.2019 | 005129     | 178,755       |                |
| Kenya Revenue Authority   | 09.08.2019 | 005130     | 9,750         |                |
| Ngeka Centre Ltd  | 03.10.2019 | 005318     | 178,755       |                |
| Kenya Revenue Authority   | 03.10.2019 | 005319     | 9,750         |                |
| Ngeka Centre Ltd  | 14.02.2020 | 005558     | 185,255       |                |
| Kenya Revenue Authority   | 14.02.2020 | 005559     | 3,250         |                |
| Ngeka Centre Ltd  | 08.05.2020 | 005633     | 182,004       |                |
| Kenya Revenue Authority   | 08.05.2020 | 005634     | 3,251         | <b>750,770</b> |
|   |            |            |               |                |
| <b>OTHER OPERATING EXPENSES</b>   |            |            |               |                |
| District Accountant - Bank charges  | 24.03.2020 | -          | 60,652        |                |
| District Accountant - Bank charges  | 17.06.2020 | -          | 8,114         | <b>68,766</b>  |
|   |            |            |               |                |
| <b>M&amp;E: OTHER OPERATING EXPENSES</b>  |            |            |               |                |
| Astrol Petroleum Co. Ltd  | 03.10.2019 | 005316     | 94,444        |                |
| Kenya Revenue Authority   | 03.10.2019 | 005317     | 5,556         |                |

|  |            |        |                  |                  |
|--|------------|--------|------------------|------------------|
| Astrol Petroleum Co. Ltd   | 13.03.2020 | 005569 | 98,148           |                  |
| Kenya Revenue Authority  | 13.03.2020 | 005570 | 1,852            |                  |
| Astrol Petroleum Co. Ltd   | 30.06.2020 | 005653 | 98,148           |                  |
| Kenya Revenue Authority  | 30.06.2020 | 005654 | 1,852            | 300,000          |
| <b>M&amp;E: ROUTINE MAINTENANCE – VEHICLES AND OTHER TRANSPORT EQUIPMENT</b> |            |        |                  |                  |
| Thika Motor Dealers (K) Ltd  | 17.06.2020 | 005647 | 292,281          |                  |
| Kenya Revenue Authority  | 17.06.2020 | 005648 | 5,219            | 297,500          |
| <b>M&amp;E: COMMITTEE EXPENSES</b>   |            |        |                  |                  |
| Kennedy Kamau  | 16.08.2019 | 005132 | 280,500          |                  |
| Kennedy Kamau  | 06.09.2019 | 005199 | 102,000          |                  |
| Kennedy Kamau  | 05.02.2020 | 005541 | 583,800          |                  |
| Kennedy Kamau  | 11.03.2020 | 005561 | 267,000          | 1,233,300        |
| <b>TRAINING EXPENSES (CAPACITY BUILDING)</b>                                 |            |        |                  |                  |
| Kennedy Kamau  | 14.10.2019 | 005341 | 212,500          |                  |
| Kennedy Kamau  | 25.10.2019 | 005348 | 385,000          |                  |
| Reef Hotels Ltd  | 25.10.2019 | 005349 | 321,466          |                  |
| Kenya Revenue Authority  | 25.10.2019 | 005350 | 17,534           | 936,500          |
| <b>TOTAL</b>   |            |        | <b>4,528,336</b> | <b>4,528,336</b> |

**LEDGER: TRANSFER TO OTHER GOVERNMENT ENTITIES**

| PARTICULARS                    | DATE       | CHEQUE NO. | AMOUNT (KSHS) |  |
|--------------------------------|------------|------------|---------------|--|
| <b>PRIMARY SCHOOLS</b>         |            |            |               |  |
| Kionjoini Primary School       | 28.07.2019 | 005106     | 600,000       |  |
| Gaichangere Primary School     | 28.07.2019 | 005107     | 1,000,000     |  |
| Gathaithi Lower Primary School | 28.07.2019 | 005108     | 600,000       |  |
| Kairichi Primary School        | 28.07.2019 | 005109     | 600,000       |  |
| Karuriini Primary School       | 28.07.2019 | 005110     | 700,000       |  |
| Mariaini Primary School        | 28.07.2019 | 005111     | 600,000       |  |
| Thengeini Primary School       | 28.07.2019 | 005112     | 700,000       |  |
| Gitaro Primary School          | 28.07.2019 | 005113     | 800,000       |  |
| Kagumo Primary School          | 28.07.2019 | 005114     | 500,000       |  |
| Kiayatta Primary School        | 28.07.2019 | 005115     | 600,000       |  |
| Kiboi Primary School           | 28.07.2019 | 005116     | 600,000       |  |
| Kiguru Primary School          | 28.07.2019 | 005117     | 600,000       |  |
| Kiumba Primary School          | 28.07.2019 | 005118     | 600,000       |  |
| Murai Primary School           | 28.07.2019 | 005119     | 600,000       |  |
| Muthiria Primary School        | 28.07.2019 | 005120     | 600,000       |  |
| Mwara Primary School           | 28.07.2019 | 005121     | 500,000       |  |
| Ngaru Primary School           | 28.07.2019 | 005122     | 500,000       |  |
| Yamugwe Primary School         | 28.07.2019 | 005123     | 600,000       |  |
| Kiangochi Primary School       | 28.07.2019 | 005124     | 800,000       |  |
| Kamaguta Primary School        | 09.08.2019 | 005131     | 700,000       |  |
| Kari Primary School            | 15.08.2019 | 005133     | 800,000       |  |
| Gachiku Primary School         | 15.08.2019 | 005134     | 600,000       |  |
| Kibuu Primary School           | 26.09.2019 | 005286     | 800,000       |  |
| Gituri Primary School          | 26.09.2019 | 005287     | 500,000       |  |
| Gatitu Primary School          | 26.09.2019 | 005288     | 700,000       |  |
| Muringa Primary School         | 26.09.2019 | 005289     | 700,000       |  |
| Gathuki-ini Primary School     | 26.09.2019 | 005290     | 1,000,000     |  |
| Kaigwa Primary School          | 26.09.2019 | 005291     | 800,000       |  |
| Kambwe Primary School          | 26.09.2019 | 005292     | 600,000       |  |
| Githundi Primary School        | 26.09.2019 | 005293     | 800,000       |  |
| Weithaga Primary School        | 26.09.2019 | 005294     | 800,000       |  |
| Kahuhuhia Primary School       | 26.09.2019 | 005295     | 700,000       |  |
| Ithiki Primary School          | 26.09.2019 | 005296     | 700,000       |  |
| Wanjengi Primary School        | 26.09.2019 | 005297     | 600,000       |  |
| Kianderi Primary School        | 26.09.2019 | 005298     | 800,000       |  |

|                            |            |        |           |  |
|----------------------------|------------|--------|-----------|--|
| Kirogo Primary School      | 26.09.2019 | 005299 | 700,000   |  |
| Mumbi Primary School       | 26.09.2019 | 005300 | 600,000   |  |
| Gatara Primary School      | 03.10.2019 | 005320 | 200,000   |  |
| Gikandu Primary School     | 07.10.2019 | 005321 | 600,000   |  |
| Kiawambeu Primary School   | 07.10.2019 | 005322 | 800,000   |  |
| Upendo Primary School      | 07.10.2019 | 005323 | 800,000   |  |
| Muthigiriri Primary School | 07.10.2019 | 005324 | 600,000   |  |
| Matithi Primary School     | 07.10.2019 | 005325 | 700,000   |  |
| Mirira Primary School      | 07.10.2019 | 005326 | 500,000   |  |
| Kiangatia Primary School   | 07.10.2019 | 005327 | 600,000   |  |
| Githuri Primary School     | 07.10.2019 | 005328 | 600,000   |  |
| Muchungucha Primary School | 07.10.2019 | 005329 | 1,000,000 |  |
| Marewa Primary School      | 07.10.2019 | 005330 | 800,000   |  |
| Mjini Primary School       | 07.10.2019 | 005331 | 1,200,000 |  |
| Kongoini Primary School    | 07.10.2019 | 005332 | 700,000   |  |
| Kiangage Primary School    | 07.10.2019 | 005333 | 600,000   |  |
| Ndikwe Primary School      | 07.10.2019 | 005340 | 700,000   |  |
| Vidhu Ramji Primary School | 17.10.2019 | 005345 | 1,000,000 |  |
| Matongu Primary School     | 17.10.2019 | 005346 | 200,000   |  |
| Upendo Primary School      | 07.02.2020 | 005546 | 1,600,000 |  |
| Maragi Primary School      | 07.02.2020 | 005547 | 1,200,000 |  |
| Gakuyu Primary School      | 07.02.2020 | 005548 | 700,000   |  |
| Gatitu Primary School      | 07.02.2020 | 005549 | 1,400,000 |  |
| St. Mary Primary School    | 13.03.2020 | 005566 | 1,000,000 |  |
| Gitungano Primary School   | 16.03.2020 | 005571 | 1,000,000 |  |
| Muringa Primary School     | 16.03.2020 | 005573 | 700,000   |  |
| Kibuu Primary School       | 24.03.2020 | 005574 | 1,000,000 |  |
| Mwara Primary School       | 24.03.2020 | 005575 | 700,000   |  |
| Gathiru Primary School     | 24.03.2020 | 005576 | 800,000   |  |
| The ri Primary School      | 24.03.2020 | 005577 | 700,000   |  |
| Mukangu Primary School     | 24.03.2020 | 005578 | 1,000,000 |  |
| Gitui Primary School       | 24.03.2020 | 005579 | 1,000,000 |  |
| Mbiri Primary School       | 24.03.2020 | 005580 | 2,700,000 |  |
| Githambo Primary School    | 24.03.2020 | 005581 | 1,000,000 |  |
| Gathinja Primary School    | 31.03.2020 | 005590 | 700,000   |  |
| Kahithe Primary School     | 31.03.2020 | 005591 | 800,000   |  |
| Kigongo Primary School     | 17.04.2020 | 005592 | 600,000   |  |
| Matongu Primary School     | 17.04.2020 | 005593 | 700,000   |  |
| Gaitheri Primary School    | 17.04.2020 | 005594 | 800,000   |  |



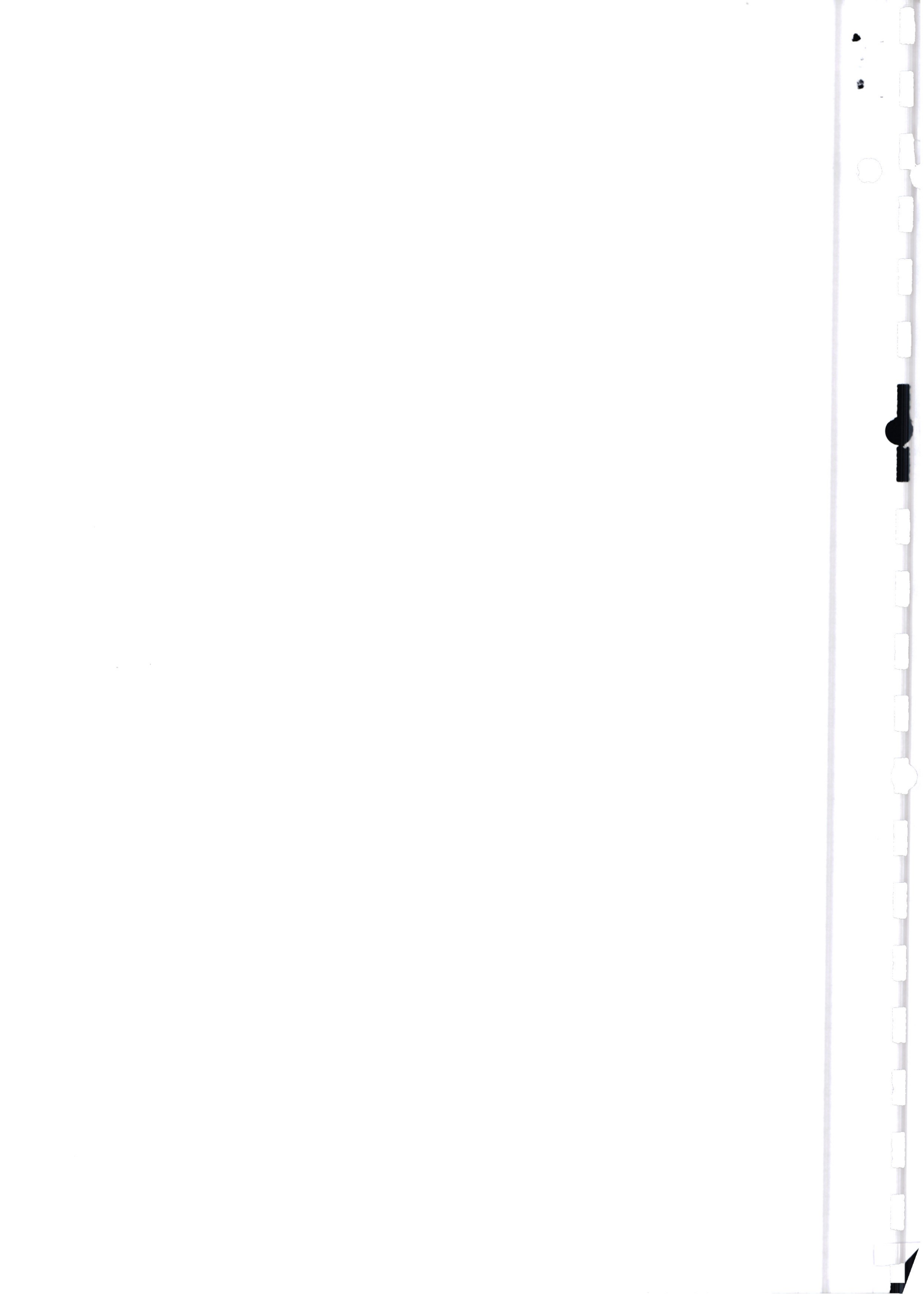
|                                       |            |        |           |            |
|---------------------------------------|------------|--------|-----------|------------|
| Gathaiti Primary School               | 17.04.2020 | 005595 | 800,000   |            |
| Gitie Primary School                  | 17.04.2020 | 005596 | 700,000   |            |
| Gitweku Primary School                | 17.04.2020 | 005597 | 700,000   |            |
| Karingu Primary School                | 17.04.2020 | 005598 | 700,000   |            |
| Ndutumi Primary School                | 17.04.2020 | 005599 | 800,000   |            |
| Kiyu Primary School                   | 17.04.2020 | 005600 | 700,000   |            |
| Mamumbu Primary School                | 17.04.2020 | 005601 | 700,000   |            |
| Kayuyu Primary School                 | 17.04.2020 | 005602 | 800,000   |            |
| Kiayatta Primary School               | 17.04.2020 | 005603 | 700,000   |            |
| Mirichu Primary School                | 17.04.2020 | 005604 | 800,000   |            |
| Mukumu Primary School                 | 17.04.2020 | 005605 | 800,000   |            |
| Munyutha Primary School               | 17.04.2020 | 005606 | 800,000   |            |
| Gatheru Primary School                | 17.04.2020 | 005607 | 800,000   |            |
| Koimbi Primary School                 | 23.04.2020 | 005615 | 800,000   |            |
| Gitiri Primary School                 | 23.04.2020 | 005616 | 800,000   |            |
| Kahatia Primary School                | 05.05.2020 | 005621 | 1,000,000 |            |
| Kaganda Primary School                | 05.05.2020 | 005622 | 1,000,000 |            |
| Gatuya Primary School                 | 05.05.2020 | 005623 | 1,000,000 |            |
| Gatara Primary School                 | 05.05.2020 | 005624 | 1,000,000 |            |
| Kiumu Primary School                  | 05.05.2020 | 005625 | 1,000,000 |            |
| Thangathi Primary School              | 05.05.2020 | 005626 | 1,000,000 |            |
| Ititu Primary School                  | 05.05.2020 | 005627 | 1,000,000 |            |
| Kiambuigi Primary School              | 05.05.2020 | 005628 | 800,000   |            |
|                                       |            |        |           | 75,900,000 |
| <b>SECONDARY SCHOOLS</b>              |            |        |           |            |
| Kaganda Secondary School              | 15.07.2019 | 005103 | 700,000   |            |
| Gitaro Secondary School               | 15.08.2019 | 005135 | 700,000   |            |
| Kianderi Day Secondary School         | 15.08.2019 | 005137 | 800,000   |            |
| Kiboi Secondary School                | 15.08.2019 | 005138 | 700,000   |            |
| Yamugwe Secondary School              | 15.08.2019 | 005139 | 1,000,000 |            |
| Mbari Ya Hiti Secondary School        | 15.08.2019 | 005140 | 1,500,000 |            |
| Rurii Secondary School                | 07.10.2019 | 005334 | 500,000   |            |
| St. Michael Gathuki-ini Secondary Sch | 07.10.2019 | 005335 | 500,000   |            |
| Ititu Secondary School                | 07.10.2019 | 005336 | 700,000   |            |
| Kahuhia Mixed Secondary School        | 07.10.2019 | 005337 | 1,000,000 |            |
| Kambirwa Secondary School             | 07.10.2019 | 005338 | 1,400,000 |            |
| Kiangochi Secondary School            | 07.10.2019 | 005339 | 500,000   |            |
| Gakurwe Secondary School              | 17.10.2019 | 005347 | 1,400,000 |            |
| Gitaro Secondary School               | 25.10.2019 | 005351 | 900,000   |            |

|                                    |            |        |            |                    |
|------------------------------------|------------|--------|------------|--------------------|
| Kagaa Secondary School             | 25.10.2019 | 005352 | 500,000    |                    |
| Gikuu Secondary School             | 15.11.2019 | 005358 | 800,000    |                    |
| Gatara Secondary School            | 25.11.2019 | 005381 | 700,000    |                    |
| Giathiya Secondary School          | 25.11.2019 | 005382 | 600,000    |                    |
| Mukumu Secondary School            | 19.12.2019 | 005400 | 700,000    |                    |
| Gikuu Secondary School             | 07.02.2020 | 005550 | 1,000,000  |                    |
| Kambirwa Secondary School          | 07.02.2020 | 005551 | 1,000,000  |                    |
| Gikindu Secondary School           | 07.02.2020 | 005552 | 600,000    |                    |
| Kagumo Secondary School            | 07.02.2020 | 005553 | 1,000,000  |                    |
| Karemaini Secondary School         | 13.03.2020 | 005567 | 1,000,000  |                    |
| Muchungucha Secondary School       | 24.03.2020 | 005582 | 500,000    |                    |
| Kahuhia Secondary School           | 24.03.2020 | 005583 | 800,000    |                    |
| Kianderi Girls Secondary School    | 17.04.2020 | 005608 | 500,000    |                    |
| Maragi Secondary School            | 17.04.2020 | 005609 | 500,000    |                    |
| St. Michael Gathuki-ini Sec School | 17.04.2020 | 005610 | 500,000    |                    |
| Mugoiri Secondary School           | 23.04.2020 | 005614 | 500,000    |                    |
| Kambirwa Secondary School          | 28.04.2020 | 005618 | 500,000    |                    |
|                                    |            |        |            | 24,000,000         |
| <b>TECHNICAL INSTITUTE</b>         |            |        |            |                    |
| Kiharu TTI c/o Thika TTI           | 13.03.2020 | 005568 | 10,000,000 |                    |
|                                    |            |        |            | 10,000,000         |
| <b>TOTAL</b>                       |            |        |            | <b>109,900,000</b> |



**LEDGER: OTHER GRANTS AND TRANSFERS**

| PARTICULARS                       | DATE       | CHEQUE NO. | AMOUNT (KSHS) |                   |
|-----------------------------------|------------|------------|---------------|-------------------|
| <b>EMERGENCY</b>                  |            |            |               |                   |
| Vidhu Ramji Secondary School      | 16.08.2019 | 005142     | 500,000       |                   |
| Mchungucha Primary School         | 16.08.2019 | 005143     | 450,000       |                   |
| Kambirwa Primary School           | 16.08.2019 | 005144     | 500,000       |                   |
| Kayuyu Primary School             | 16.08.2019 | 005145     | 450,000       |                   |
| Kairichi Primary School           | 20.11.2019 | 005359     | 200,000       |                   |
| Githagara Primary School          | 20.11.2019 | 005360     | 450,000       |                   |
| Koimbi Day Secondary School       | 20.11.2019 | 005361     | 111,599       |                   |
| Ny kihai Secondary School         | 20.11.2019 | 005362     | 300,000       |                   |
| Gathaiti Lower Primary School     | 20.11.2019 | 005362     | 250,000       |                   |
| Githuguya Primary School          | 19.12.2019 | 005395     | 200,000       |                   |
| Mirira Primary School             | 19.12.2019 | 005396     | 500,000       |                   |
| Kibuu Primary School              | 19.12.2019 | 005397     | 700,000       |                   |
| Murarandia Secondary School       | 19.12.2019 | 005398     | 200,000       |                   |
| Gikandu Secondary School          | 09.01.2020 | 005427     | 300,000       |                   |
| Mugeka Chief's Office             | 09.01.2020 | 005428     | 250,000       |                   |
| Kigetuini Chief's Office          | 09.01.2020 | 005429     | 250,000       |                   |
| Murai Primary School              | 09.01.2020 | 005430     | 200,000       |                   |
| Mirichu Secondary School          | 20.01.2020 | 005431     | 500,000       |                   |
| Kiria Chief's Office              | 23.04.2020 | 005612     | 300,000       |                   |
| Githuguya Primary School          | 23.04.2020 | 005617     | 300,000       |                   |
| Githagara Chief's Office          | 28.04.2020 | 005619     | 140,000       |                   |
| Kambirwa Assistant Chief's Office | 05.05.2020 | 005620     | 350,000       |                   |
| Kairichi Primary School           | 08.05.2020 | 005635     | 200,000       |                   |
| Gacharu Assistant Chief's Office  | 08.05.2020 | 005636     | 600,000       |                   |
| Kiboi Primary School              | 08.05.2020 | 005637     | 200,000       |                   |
| Kagumo Secondary School           | 27.05.2020 | 005643     | 300,000       |                   |
| Gikuu Secondary School            | 27.05.2020 | 005644     | 1,500,000     |                   |
| Kahuhia Mixed Secondary School    | 27.05.2020 | 005645     | 500,000       |                   |
| Upendo Primary School             | 27.05.2020 | 005646     | 1,200,000     |                   |
|                                   |            |            |               | <b>11,901,599</b> |
| <b>SPORTS</b>                     |            |            |               |                   |
| Kiharu NGCDF Sports               | 14.10.2019 | 005343     | 1,680,817     |                   |
| Kiharu NGCDF Sports               | 19.12.2019 | 005402     | 2,700,000     |                   |
|                                   |            |            |               | <b>4,380,817</b>  |
| <b>ENVIRONMENT</b>                |            |            |               |                   |
| Upper Wangu Environmental Project | 20.11.2019 | 005364     | 200,000       |                   |
| Lower Wangu Environmental Project | 20.11.2019 | 005365     | 200,000       |                   |
| Lower Mbiri Environmental Project | 20.11.2019 | 005366     | 200,000       |                   |



|  |            |               |           |                   |
|--|------------|---------------|-----------|-------------------|
| Township Environmental Project             | 05.12.2019 | 005387        | 180,817   |                   |
| Lower Mugoiri Environmental Project        | 05.12.2019 | 005388        | 200,000   |                   |
| Upper Mugoiri Environmental Project        | 05.12.2019 | 005389        | 200,000   |                   |
| Upper Mbiri Environmental Project          | 05.12.2019 | 005390        | 200,000   |                   |
| Gaturi Environmental Project               | 05.12.2019 | 005391        | 200,000   |                   |
| Gathaihi Environmental Project             | 05.12.2019 | 005392        | 200,000   |                   |
| Kimathi Environmental Project              | 05.12.2019 | 005393        | 200,000   |                   |
| Murarandia Environmental Project           | 05.12.2019 | 005394        | 200,000   |                   |
|  |            |               |           | 2,180,817         |
| <b>BURSARY</b>                             |            |               |           |                   |
| Bursary - Secondary Schools                | 30.08.2019 | 005150-005195 | 415,000   |                   |
| Bursary - Tertiary Institutions            | 20.09.2019 | 005200-005263 | 4,000,000 |                   |
| Bursary - Tertiary Institutions            | 09.01.2020 | 005407-005426 | 840,000   |                   |
| Bursary - Secondary Schools                | 20.01.2020 | 005431-005540 | 3,401,000 |                   |
| Bursary - Secondary Schools stale chqs     | 30.06.2020 |               | (176,000) |                   |
| Bursary - Tertiary Institutions stale chqs | 30.06.2020 |               | (178,000) |                   |
|  |            |               |           | 8,302,000         |
| <b>SECURITY</b>                            |            |               |           |                   |
| Kiawambeu Chief's Office                   | 14.10.2019 | 005342        | 500,000   |                   |
| Kaweru Chief's Office                      | 17.10.2019 | 005344        | 250,000   |                   |
| Gathaihi Chief's Office                    | 25.11.2019 | 005380        | 300,000   |                   |
| Mugeka APs Camp                            | 19.12.2019 | 005399        | 1,000,000 |                   |
| Kiria Assistant Chief's Office             | 19.12.2019 | 005401        | 300,000   |                   |
| Gikindu D.O's Office                       | 07.02.2020 | 005554        | 600,000   |                   |
| Kahatia Chief's Office                     | 07.02.2020 | 005555        | 800,000   |                   |
| Matharite Chief's Office                   | 07.02.2020 | 005556        | 700,000   |                   |
| The ri Chief's Office                      | 07.02.2020 | 005557        | 600,000   |                   |
| Gaitiga Chief's Office                     | 24.03.2020 | 005584        | 1,000,000 |                   |
| Njoguini Chief's Office                    | 23.04.2020 | 005613        | 800,000   |                   |
|  |            |               |           | 6,850,000         |
| <b>TOTAL</b>                               |            |               |           | <b>33,615,233</b> |

