

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

THE NATIONAL ASSEMBLY  
PAPERS Laid

DATE: 27 SEP 2023

Day: WED

**ON**

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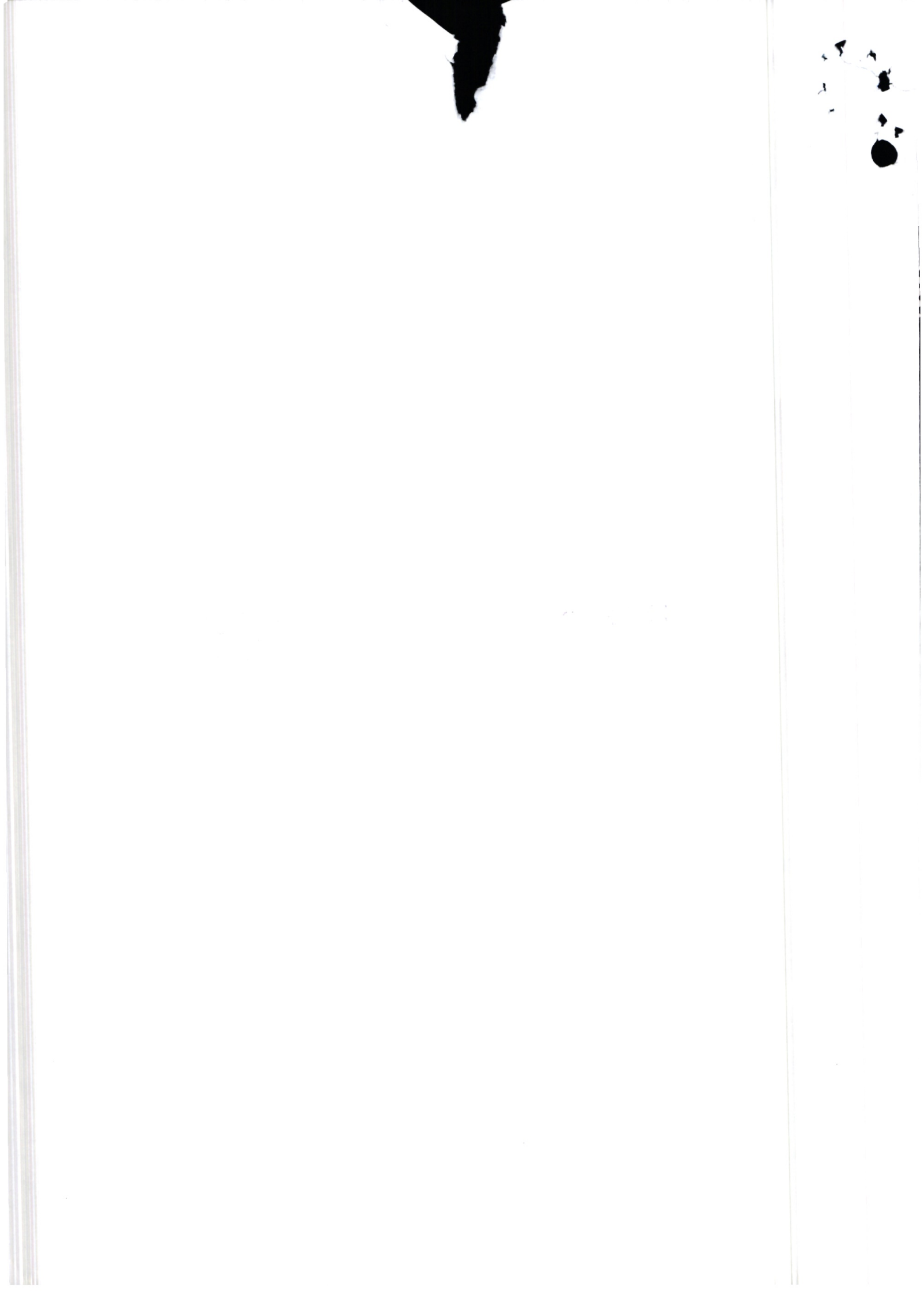
Hon Kimani Ichungwaha, mp  
L.O.M

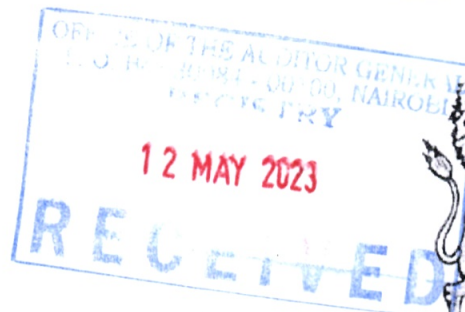
DEAN

Miriam modo

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

**FOR THE YEAR ENDED  
30 JUNE, 2022**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2022**

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

*Kikuyu Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2022*

Table of Contents	Page
I. Key Constituency Information and Management .....	iii
II. NG-CDFC Chairman's Report .....	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22 .....	xii
IV. Environmental and Sustainability Reporting .....	xiv
V. Statement Of Management Responsibilities .....	xviii
VI. Report Of the Independent Auditors On The NGCDF- Kikuyu Constituency .....	xx
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022 .....	1
VIII. Statement Of Assets and Liabilities As At 30th June, 2022 .....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022 .....	3
X. Summary statement of Appropriation for The Year Ended 30th June 2022 .....	5
X. Budget Execution By Sectors And Projects For The Year Ended 30th June 2022 .....	8
XI. Significant Accounting Policies .....	14
XII. Notes To the Financial Statements .....	20

## **I. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;

***Kikuyu Constituency***

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

***Annual Report and Financial Statements for The Year Ended June 30, 2022***

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Kikuyu Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)

***Kikuyu Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

ii. National Government Constituency Development Fund Committee (NGCDFC)  
(c) Fiduciary Management

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

1.	A.I.E holder	Elizabeth Kagira
2.	Sub-County Accountant	Gaceri Gitabi
3.	Chairman NGCDFC	Simon Ngugi
4.	Member NGCDFC	Margaret Wargui

(d) Fiduciary Oversight Arrangements

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

(e) Kikuyu Constituency NGCDF Headquarters

P.O. Box 167-00902  
NGCDF Building/House/Plaza  
Kikuyu Town Avenue/Road/Highway  
Nairobi, KENYA

(f) Kikuyu Constituency NGCDF Contacts

Telephone: (254) 07021519908  
E-mail: [Kikuyucdf@gmail.com](mailto:Kikuyucdf@gmail.com)  
Website: [Kikikuyuconstituency.com](http://Kikikuyuconstituency.com)

**(g) Kikuyu Constituency NGCDF Bankers**

Equity Bank

Branch

P.o Box

Kikuyu

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman's Report



**Simon Ngugi**  
**Chairman -Kikuyu NG CDF**

**Annual Constituency Allocation**

I am pleased to present the unaudited financial statements for Kikuyu Constituency for the financial year ended 30th June 2022. During the year, the Constituency was allocated a total of Kshs 137,088,879.

On receipt of the above allocations, Kikuyu National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2021/2022, we received 99% of the normal Constituency funding equivalent to Kshs 135,988,879 and these funds were then disbursed to earmarked projects. Ksh 41,088,879.3 from FY 2020/21 was received in 2021/22 financial year.

**Sector Prioritization**

During the year, a total of Kshs 128,250,00 was allocated as transfers to Government Units which consist of transfers to Security, Primary schools and secondary schools' projects. Another amount of Ksh. 83,434,556 was allocated to Administration, Sports, Bursary, M & E and Environment.

**Sectoral Analysis of Funding**

Over the past 9 years, the Constituency has received over Kshs 877,181,223.31 which were subsequently been disbursed to various projects in such sectors as Health, Roads, Education, water, security etc in addition to the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 100 projects and the breakdown in terms of the number of projects funded in these leading sectors over the last five years is as hereunder provided;

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

Sector	Number of Projects									
	2021/ 22	2020/ 21	2019/ 20	2017/ 19	2017/ 18	2016/17	2015 '16	2014/ 15	2013/ 14	Total
Primary School	14	15	14	24	3	16	17	13	7	123

*Kikuyu Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

s										
Secondary Schools	7	4	11	8	2	0	6	5	6	49
Tertiary Institutions	0	0	0	0	0	0	0	1	0	1
Health	0	0	0	0	0	0	2	3	4	9
Water	0	0	0	0	0	0	2	4	5	11
Security	6	7	7	4	1	6	3	1	0	35
Roads	0	0	0	0	0	0	0	3	3	6
Total Nc Funded	27	26	32	36	6	22	30	30	25	234

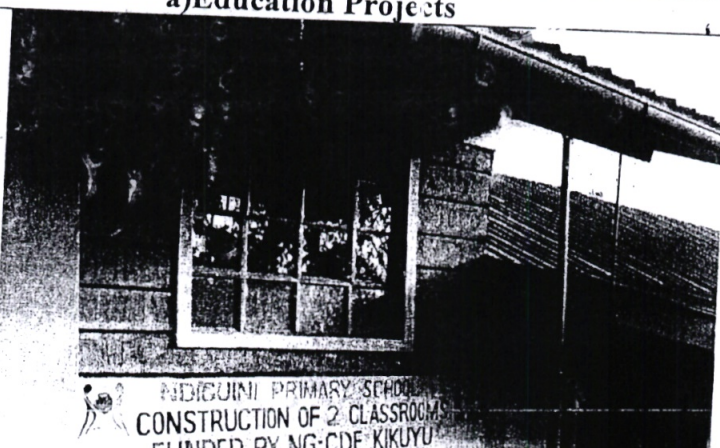

Source: Kikuyu NGCDF Records (2022)

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

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2020/2021, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of approved project activities across the Constituency.

#### **Achievements and Major Undertakings**

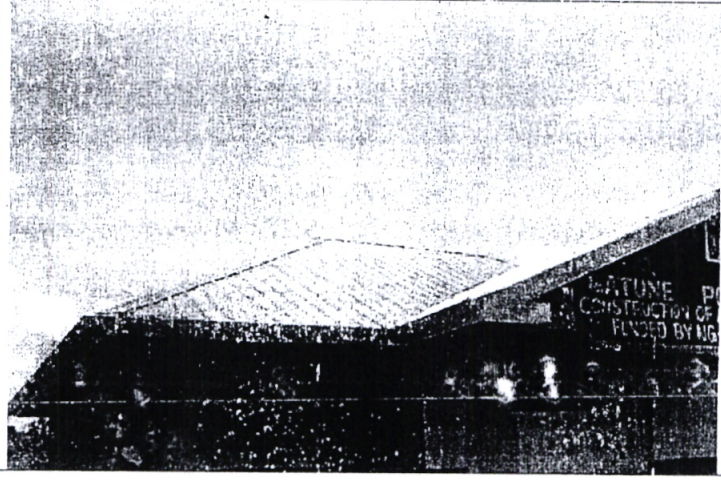
During the year, the Committee disbursed a total of Kshs 62,800,000 as bursary to needy students in secondary, Special and tertiary institutions and this benefitted a total of 12,650 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kikuyu NG-CDF Office starring new schools to increase capacity and transition.

NO.	Project name	Image of the project	Impact of the project
<b>a) Education Projects</b>			
1	Ndiguini primary School in Nachu Ward		Ndiguini primary School have more classrooms to do their learning
3	Penguhi high School in Nachu Ward		Students at Renguti high school will have more classrooms for their studies
<b>Security Projects</b>			

**Kikuyu Constituency**

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

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

1.	Gatune Police Post in Nachu Ward		The project will enable Police Officers to provide security in Nachu area to reduce crime rate which was worrying .
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**Budgetary Appropriations**

During the financial year 2021/2022, the overall budget utilization stood at 93 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 212,862,556 was used against the total budget of Kshs 227,407,310.

**Development Planning**

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

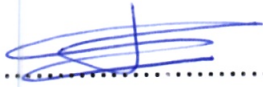
**Challenges**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2021/2022. These encompass, inadequate record keeping by project management committees and delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2021/2022 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NGCDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2021/2022.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2021/2022.

*Kikuyu Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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Simon Ngugi  
CHAIRMAN NGCDF COMMITTEE

**III. Statement of Performance Against Predetermined Objectives for FY 2021/22**

**Introduction**

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

The key development objectives of *Kikuyu Constituency 2018-2022* plan are to:

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

**Progress on attainment of Strategic development objectives**

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

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

*Kikuyu Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2022*

				schedules
Security	To reduce the level of crime in all areas in the constituency	Construction of police posts in crime prone areas to beef up security	We had set to construct 1 administration block and 9 staff houses	blocks,1 Toilet block ,13 staff houses in different police posts
Environment	To enhance water harvesting in schools and police posts	Provision of water tanks for water harvesting	We set to buy 10 500lt water tanks	In FY 2021/22 -we bought 10 5,000 lts water tanks for various schools and police posts
Sports	To support youth in sports with training kits	Provision of sporting kits to youth in sports	number of sport kits bought for youth in sports	In FY 2020/21 -we bought sports kits and distributed to various teams all wards in the constituency
Emergency	To cater for unseen occurrences	To restore schools infrastructure to usable level where and emergency occurs	We set to repair any damage to schools properties	In FY 2020/21 -we did six toilet blocks

#### IV. Environmental and Sustainability Reporting

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

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

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

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

- d. Sports: The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## 2. Environmental performance

- NCDF Kikuyu had been partnering with school students in tree planting and taking care of them every year to help conserve the environment
- NGCDF Kikuyu has constructing Police posts across the constituency which help police to be closer to the people and help to curb crime including drug sale and use by the youth.
- NG-CDF has been sponsoring sporting activities/ tournament and purchasing sports uniforms for sports teams and in those forums youth and communities are sensitized on environmental conservation matters.
- NG-CDF committee and staff take part in tree planting and together with members of the community learn the need to conserve the environment

## 3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kikuyu constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

#### 4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

#### 5. Community Engagements-

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

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

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

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

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

**Public Awareness**

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

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

  
.....  
NG-CDF FUND ACCOUNT  
MANAGER - KIKUYU  
TEL : 0721 519 908

Elizabeth Kagira  
FAM

## V. Statement of Management Responsibilities

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

KIKUYU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KIKUYU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- KIKUYU Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial controls.

*Kikuyu Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2022*

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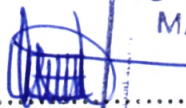
The Accounting Officer in charge of the NGCDF KIKUYU Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

**Approval of the financial statements**

The NGCDF- Kikuyu Constituency financial statements were approved and signed by the Accounting Officer on 11/05/2023 2023.



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**Simon Ngugi**  
Chairman – NGCDF Committee

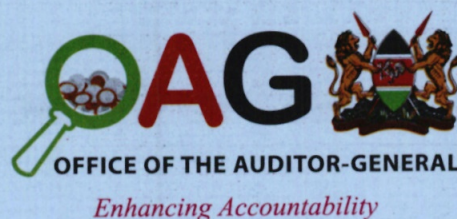


.....  
**Elizabeth Kagira**  
Finance Account Manager



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kikuyu Constituency set out on pages 1 to 35, which

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*Report of the Auditor-General on National Government Constituencies Development Fund - Kikuyu Constituency for the year ended 30 June, 2022*

comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, a summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the 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 – Kikuyu Constituency as at 30 June, 2022, 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. Unsupported Bursary Payments**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.75,718,100 as disclosed in Note 7 to the financial statements. However, the transfers to secondary, primary schools and special schools as per the financial statements varied with the ledger/schedule amounts as detailed below:

	<b>Financial statements Amount Kshs.</b>	<b>Schedule/Ledger Amount Kshs.</b>	<b>Variance Kshs.</b>
Secondary Schools	49,058,500	27,183,264	21,875,236
Tertiary Institutions	12,327,500	6,407,000	5,920,500
Special Schools	2,000,000	1,000,000	1,000,000

The variances have not been explained or reconciled. Further, the supporting documents for these payments including the criteria used when awarding the bursary, process of identification and vetting the beneficiaries, vetting committee appointment letters and the vetting committees' minutes. bursary payments for special schools were not supported by lists of applicants hence impossible to ascertain how the beneficiaries were identified and awarded.

In the circumstances, the accuracy and completeness of bursary payments amounting to Kshs.63,386,000 could not be confirmed.

#### **2. Inaccuracies in Cash and Cash Equivalents Balance**

The statement of assets and liabilities reflects a balance of Kshs.13,833,754 in respect of cash and cash equivalents as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statements revealed unrepresented cheques amounting to

Kshs.13,190,000 which were stale while the cash book had not been updated with the reversal of these cheques.

In the circumstances, the accuracy of the cash and cash equivalent balance of Kshs.13,833,754 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kikuyu Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.75,718,100 as disclosed in Note 7 to the financial statements which includes emergency expenditure amounting to Kshs.1,650,000. However, no documentary evidence was provided to confirm that the Management had reported any of the emergency expenditure to the Board using the prescribed format and within the stipulated period of 30 days as provided in Section 8(3) of the National Government Constituencies Development Fund Act, 2015. Further, no minutes were provided as evidence on whether the emergency projects related to 'urgent, unforeseen needs for expenditure that could not be delayed.

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

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

Review of payment documents revealed that a disbursement of Kshs.7,000,000 was made on 22 July, 2021 to a local secondary school for the construction of 150 capacity dormitory. However, physical verification carried out in March, 2023 revealed that the

contractor had abandoned the site and the project was incomplete. Management did not give any explanation for the delay and it is not clear when the project implementation is expected to commence.

In the circumstances, value for money may not have been realized from the expenditure of Kshs.7,000,000 incurred in the implementation of the project.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**05 July, 2023**

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**VII. Statement of Receipts and Payments for the Year Ended 30th June 2022**

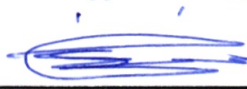
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	177,077,758	165,367,724
Proceeds From Sale of Assets	2	00	00
Other Receipts	3	111,000	00
<b>Total Receipts</b>		<b>177,188,758</b>	<b>165,367,724</b>
<b>Payments</b>			
Compensation Of Employees	4	4,227,050	2,275,589
Use Of Goods and Services	5	11,416,910	9,343,578
Transfers To Other Government Units	6	121,500,000	81,176,631
Other Grants and Transfers	7	75,718,100	26,654,160
Acquisition Of Assets	8	00	00
Other Payments	9	00	00
<b>Total Payments</b>		<b>212,862,060</b>	<b>119,449,958</b>
<b>Surplus/(Deficit)</b>		<b><u>(35,673,302)</u></b>	<b><u>45,917,766</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.


The Constituency financial statements were approved on 11/05/2023 and signed by:

  
 Fund Account Manager

Elizabeth Kagira

  
 National Sub-County  
 Accountant

Gaceri Gitabi  
 ICPAK M/No:11937

  
 Chairman NG-CDF  
 Committee

Simon Ngugi

VIII. Statement of Assets and Liabilities as at 30<sup>th</sup> June, 2022

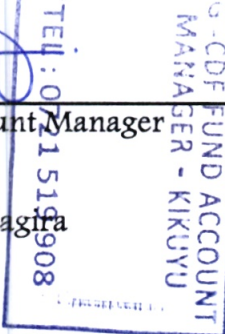
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	13,833,754	49,229,056
Cash Balances (Cash at Hand)	10B	00	00
<b>Total Cash and Cash Equivalents</b>		<b>13,833,754</b>	<b>49,229,056</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	00	00
<b>Total Financial Assets</b>		<b>00</b>	<b>00</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	00	00
Gratuity	12B	00	00
<b>Total Financial Liabilities</b>		<b>00</b>	<b>00</b>
<b>Net Financial Assets</b>		<b><u>13,833,754</u></b>	<b><u>49,229,056</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	49,229,056	3,311,290
Prior Year Adjustments	14	278,000	00
Surplus/Deficit for The Year		(35,673,302)	45,917,766
<b>Net Financial Position</b>		<b><u>13,833,754</u></b>	<b><u>49,229,056</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 11/05/2023 2023 and signed by:

Fund Account Manager

Elizabeth Kagira



National Sub-County Accountant

Gitabi Gaceri  
ICPAK M/No: 11937

Chairman NG-CDF Committee

Simon Ngugi

## IX. Statement of Cash Flows for the Year Ended 30th June 2022


	Notes	2021 Kshs	2020 Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	177,077,758	165,367,724
Other Receipts	3	<u>111,000</u>	<u>00</u>
<b>Total Receipts</b>		<b>177,188,758</b>	<b>165,367,724</b>
<b>Payments</b>			
Compensation Of Employees	4	4,227,050	2,275,589
Use Of Goods and Services	5	11,416,910	9,343,578
Transfers To Other Government Units	6	121,500,000	81,176,631
Other Grants and Transfers	7	75,718,100	26,654,160
Other Payments	9	00	00
<b>Total Payments</b>		<b>212,862,060</b>	<b>119,449,958</b>
<b>Total Receipts Less Total Payments</b>		<b>00</b>	
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	00	00
Increase/(Decrease) In Accounts Payable	16	00	00
Prior Year Adjustments	14	278,000	00
<b>Net Cash Flow from Operating Activities</b>		<b>(35,395,302)</b>	<b>45,917,766</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	00	00
Acquisition Of Assets	8	00	00
<b>Net Cash Flows from Investing Activities</b>		<b>00</b>	<b>00</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>(35,395,302)</b>	<b>45,917,766</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>49,229,056</b>	<b>3,311,290</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>10</b>	<b><u>13,833,754</u></b>	<b><u>49,229,056</u></b>


**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 11/05 2023 and signed by:

  
**NGCDF FUND ACCOUNT  
MANAGER - KIKUYU**  
Fund Account Manager  
Elizabeth Kagira  
TEL: 011 2519 908

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

  
Chairman NG-CDF  
Committee  
Simon Ngugi

*KIKUYU Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
Transfers from NG-CDF Board	137,088,879	49,229,056	41,088,879	227,406,814	226,306,814	1,100,000	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		111,000		111,000	111,000	-	100.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>49,340,056</b>	<b>41,088,879</b>	<b>227,517,814</b>	<b>226,417,814</b>	<b>1,100,000</b>	<b>99.5%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,999,840	173,372	59,935	4,233,147	4,227,050	6,097	99.9%
Use of goods and services	5,396,832	1,843,184	4,591,944	11,831,960	11,416,910	415,050	96.5%
Transfers to Other Government Units	74,000,000	28,000,000	27,000,000	129,000,000	121,500,000	7,500,000	94.2%
Other grants and transfers	51,692,207	19,212,500	9,437,000	80,341,707	75,718,100	4,623,607	94.2%
Acquisition of Assets	0	0	0	0	-	-	#DIV/0!
AIA		111,000		111,000		111,000	

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Other Payments			0		-		#DIV/0!
Funds pending approval**	2,000,000			2,000,000		2,000,000	
<b>TOTAL</b>	<b>137,088,879</b>	<b>49,340,056</b>	<b>41,088,879</b>	<b>227,517,814</b>	<b>212,862,060</b>	<b>14,655,754</b>	<b>93.6%</b>

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

*Explanatory Notes .*

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

*(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*

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


<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	14,655,754
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	1,100,000
	13,555,754
Add Accounts payable	00
Less Accounts Receivable	(00)
Add/Less Prior Year Adjustments	278,000
Cash and Cash Equivalents at the end of the FY 2021/2022	13,833,754


*KIKUYU Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2022*

The Constituency financial statements were approved on 11/05/ 2023 and signed by:

  
Fund Account Manager  
Elizabeth Kagira TEL : 0721 519 908

NG-CDF FUND ACCOUNTANT  
MANAGER - KIKUYU

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

  
Chairman NG-CDF Committee  
Simon Ngugi

**KIKUYU Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,999,840	173,372	53,935	4,227,147	4,227,050	97
1.2 Committee allowances	1,000,000	80,200	494,880	1,575,080	1,574,135	945
1.3 Use of goods and services	1,856,832	1,682,184	1,857,768	5,396,784	5,329,937	66,847
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	540,000		21,500	561,500	561,500	-
2.2 Committee allowances	1,000,000	490,800	1,102,700	2,593,500	2,593,500	-
2.3 Use of goods and services	1,000,000	237,000	121,096	1,358,096	1,357,838	258
<b>3.0 Emergency</b>						
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
3.4 lusigetti police post		250,000		250,000	250,000	
Kikuyu Police station					400,000	
Kidfarmaco primary					1,000,000	

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	7,192,207	250,000		7,442,207	1,650,000	5,792,207
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools						
4.2 Secondary Schools	24,000,000	14,095,000	6,201,000	44,296,000	44,258,500	37,500
4.3 Tertiary Institutions						
4.4 Universities	12,200,000		200,000	12,400,000	12,327,500	72,500
4.5 Social Security	4,800,000			4,800,000	4,800,000	00
4.6 Special schools	1,000,000	972,500	36,000	2,008,500	2,000,000	8,500
<b>5.0 Sports</b>						
5.1 Nachu TTI	1,500,000			1,500,000	1,434,100	65,900
5.2						
<b>6.0 Environment</b>						
6.1 Lusigetti primary school	46,000			46,000		46,000
6.2 Gathiru primary school	46,000			46,000		46,000
6.3 Dagoretti police post	46,000			46,000		46,000
Ndiguini primary school	96,000			96,000		96,000
Kinoo police post	46,000			46,000		46,000
Kerwa police post	46,000			46,000		46,000
Kamangu police post	46,000			46,000		46,000

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/ Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget		Actual on account of 31/06/2022	Physical utilization
		Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements	2021	2022		
Gatune primary school	142,000			142,000			142,000
Mbomboini police pos	46,000			46,000			46,000
Nderi police post	46,000			46,000			46,000
Nachu secondary school	142,000			142,000			142,000
Gathiru primary school	252,000			252,000			252,000
Water tanks		498,000		498,000	498,000		
<b>7.0 Primary Schools Projects (List all the Projects)</b>							
7.1Thogoto primary school	3,000,000			3,000,000	3,000,000		
7.2Gitiba primary school	4,500,000			4,500,000	4,500,000		
7.3Nachu primary school	2,000,000			2,000,000	2,000,000		
Ndiguini primary school	2,000,000			2,000,000	2,000,000		
Kanyanjara primary school	3,500,000			3,500,000	3,500,000		
Njumbi primary school	1,000,000			1,000,000	1,000,000		
Gatune primary school	2,000,000			2,000,000	2,000,000		
Nguriunditu primary school	4,000,000			4,000,000	4,000,000		
Kanyiha primary school	2,500,000			2,500,000	2,500,000		
Mama ngina primary school	4,000,000			4,000,000	4,000,000		
Riu nderi primary school	3,000,000			3,000,000	3,000,000		
HGM Kinoo primary school	3,500,000			3,500,000	3,500,000		
Gicharani primary school	4,000,000			4,000,000	4,000,000		

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Rengutti primary school.	275,000			275,000	275,000	
Nderi primary	550,000			550,000	550,000	
Kandengwa primary	550,000			550,000	550,000	
Mama ngina primary	550,000			550,000	550,000	
Ndiguini primary	550,000			550,000	550,000	
Karai day secondary school	275,000			275,000	275,000	
kanyiha primary	550,000			550,000	550,000	
Nduma primary	550,000			550,000	550,000	
Kanyanjara primary	275,000			275,000	275,000	
Nduma primary school		2,000,000		2,000,000	2,000,000	
Thogoto primary school		5,000,000		5,000,000	5,000,000	
Nderi primary			5,000,000	5,000,000		5,000,000
Thogoto primary					500,000	
Nderi primary	5,000,000			5,000,000	5,000,000	
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Kanyanjara secondary	550,000			550,000	550,000	
8.2 Karai Day secondary	275,000			275,000	275,000	
8.3 Muthu secondary	550,000			550,000	550,000	
8.4 Gichuru memorial secondary	3,000,000			3,000,000	3,000,000	
Karai day secondary school	4,000,000			4,000,000		
Rengutti secondary school	4,000,000			4,000,000	4,000,000	
Moi girls secondary school	3,000,000			3,000,000	3,000,000	

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme Sub-programme	Original Budget	Adjustments	Operating Balance (C/13) and (C/14)	Previous Years Outstanding	Final Budget	Actual on 30/06/2022
Kamangu secondary school	1,000,000				1,000,000	1,000,000
kanyanjara secondary school	2,000,000				2,000,000	2,000,000
kikuyu boys high school	7,500,000				7,500,000	7,500,000
Kikuyu Day high school		7,000,000	7,000,000		7,000,000	7,000,000
Karai Day secondary		7,000,000	7,000,000		7,000,000	7,000,000
Kamangu secondary school		3,000,000	3,000,000		3,000,000	3,000,000
Karai Day						1,000,000
Gichuru memorial high school		4,000,000	4,000,000		4,000,000	4,000,000
Mama Ngina senior high school				8,000,000	8,000,000	8,000,000
Kanyanjara secondary school				6,000,000	6,000,000	6,000,000
Muhu secondary school				4,000,000	4,000,000	4,000,000
KARAI DAY SEC SCH				4,000,000	4,000,000	4,000,000
<b>9.0 Tertiary institutions Projects</b> <b>(List all the Projects)</b>						
9.1						
<b>10.0 Security Projects</b>						
10.1 Kidfarmaco police patrol base		750,000	750,000		750,000	750,000
10.2 Mama Ngina police patrol base		500,000	500,000		500,000	500,000
10.3 Kamangu police post		1,500,000	1,500,000		1,500,000	1,500,000
Gatune police post				4,000,000	4,000,000	4,000,000
Kidfarmaco police patrol base						500,000
Mama Ngina police patrol base						600,000

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Year's Outstanding Disbursements			
Kidfarmaco police patrol base					900,000	
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
<b>12.0 Others</b>						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.2 AIA		111,000		111,000		111,000
Funds pending approval**						
Kikuyu ICT Hub/Youth resource center	2,000,000			2,000,000		2,000,000
<b>Total</b>	<b>137,088,879</b>	<b>49,340,552</b>	<b>41,088,879</b>	<b>227,518,310</b>	<b>212,862,556</b>	<b>14,655,754</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

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

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

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

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

*Significant Accounting Policies continued*

Transfers from the National Government Constituency Development Fund (NG-CDF)  
Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

*Significant Accounting Policies continued*

14. Errors

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

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

15. Related Party Transactions

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

*KIKUYU Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022 KShs	2020-2021 KShs
NGCDF Board		
AIE NO B096962		15,000,000
AIE NO B104615		26,000,00
AIE NO A823539		28,367,724
AIE NO B124555		9,000,000
AIE NO B124989		10,000,00
AIE NO B119843		13,000,000
AIE NO B128132		6,900,000
AIE NO B128444		6,000,000
AIE NO B119843		13,000,000
AIE NO B132188		6,000,000
AIE NO B140588		15,000,000
AIE NO B126443		10,000,000
AIE NO B126150		7,100,000
AIE NO B105465	68,000,000	
AIE NO B140939	41,088,879	
AIE NO E128861	14,000,000	
AIE NO B154057	15,000,000	
AIE NO B128549	5,000,000	
AIE NO B164498	33,988,879	
<b>TOTAL</b>	<b>177,077,758</b>	<b>165,367,724</b>

2. Proceeds From Sale of Assets

Description	2021-2022 KShs	2020-2021 KShs
Receipts from sale of Buildings	00	00
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Receipts from the Sale Plant Machinery and Equipment	00	00
Others (specify)		
Total	00	00

**3. Other Receipts**

Interest Received	00	00
Rents	00	00
Receipts from sale of tender documents/AIA	111,000	00
Hire of plant/equipment/facilities	00	00
Unutilized funds from PMCs	00	00
Other Receipts Not Classified Elsewhere	00	00
Total	111,000	00

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)

**4. Compensation of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,314,478	2,029,875
Personal allowances paid as part of salary	00	00
National Hospital Insurance Fund	00	00
Transport Allowance	00	00
Leave allowance	00	00
Gratuity to contractual employees	1,749,072	200,489
Employer Contributions Compulsory national social security schemes	163,500	45,225
<b>Total</b>	<b>4,227,050</b>	<b>2,275,589</b>

**5. Use Of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	1,997,200	9,015
Utilities, supplies and services, electricity	127,592	00
Communication, supplies and services	156,000	221,900
Domestic travel and subsistence	3,330,800	1,727,000
Printing, advertising and information supplies & services	00	105,615
Rentals of produced assets	00	00
Training expenses	550,800	00
Hospitality supplies and services	561,500	1,929,700
Other committee expenses	00	00
Committee allowance	158,000	3,456,750
Insurance costs	00	00
Specialized materials and services	1,223,238	00
Office and general supplies and services	300,000	1,454,821
Other operating expenses	2,249,500	438,777
Bank charges	307,280	00
Security operations	455,000	00
Routine maintenance – vehicles and other transport equipment	00	00
Routine maintenance – other assets	00	00
<b>Total</b>	<b>11,416,910</b>	<b>9,343,578</b>

**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
Transfers To Primary Schools (See Attached List)	57,000,000	46,176,631
Transfers To Secondary Schools (See Attached List)	64,500,000	35,000,000
Transfers To Tertiary Institutions (See Attached List)	00	00
<b>Total</b>	<b>121,500,000</b>	<b>81,176,631</b>

**7. Other Grants and Other transfers**

Description	2021-2022	2020-2021
Bursary – secondary schools (see attached list)	49,058,500	206,500
Bursary – tertiary institutions (see attached list)	12,327,500	8,112,500
Bursary – special schools (see attached list)	2,000,000	00
Mock & CAT (see attached list)	00	00
Social Security programmes (NHIF)	00	00
Security projects (see attached list)	8,750,000	11,500,000
Sports projects (see attached list)	866,000	335,160
Environment projects (see attached list)	1,066,100	00
Emergency projects (see attached list)	1,650,000	6,500,000
<b>Total</b>	<b>75,718,100</b>	<b>26,654,160</b>

**8. Acquisition Of Assets**

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	00	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Acquisition of Land	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	00	00
ICT Hub	000	00
	00	00

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	13,833,754,	49,229,056
<i>Equity Bank A/C no.0570262103404</i>	00	00
<b>Total</b>	<b>13,833,754</b>	<b>49,229,056</b>
<b>10 B: Cash on Hand</b>		
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations ( <i>Specify</i> )	00	00
<b>Total</b>	<b>00</b>	<b>00</b>
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
<b>Total</b>		<b>00</b>	<b>00</b>	<b>00</b>

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

Notes to the Financial Statement Continued

12A. Retention

Retention as at 1 <sup>st</sup> July (A)	00	00
Retention held during the year (B)	00	00
Retention paid during the Year (C)	00	00
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	00	00

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022 KShs	2020-2021 KShs
Gratuity as at 1 <sup>st</sup> July (A)	00	00
Gratuity held during the year (B)	00	00
Gratuity paid during the Year (C)	00	00
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	00	00

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 31 <sup>st</sup> July 2021 KShs	2020-2021 31 <sup>st</sup> July 2020 KShs
Bank accounts	49,229,056	3,311,290
Cash in hand	00	00
Imprest	00	00
Total	49,229,056	3,311,290

[Provide short appropriate explanations as necessary]

**14. Prior Year Adjustments**

Description of the error	Balance b/f in 2020/2021 Annual Financial Statements KSh		
Bank account Balances	49,229,056	278,000	49,577,056
Cash in hand	00	00	00
Accounts Payables	00	00	00
Receivables	00	00	00
Others ( <i>specify</i> )	00	00	00
<b>Total</b>	<b>49,229,056</b>	<b>278,000</b>	<b>49,577,056</b>

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

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022		2020-2021	
	KSh		KSh	
Outstanding Imprest as at 1 <sup>st</sup> July (A)		00		00
Imprest issued during the year (B)		00		00
Imprest surrendered during the Year (C)		00		00
closing accounts in account receivables D= A+B-C		00		00
Changes in Account Receivables E= D-A		00		

**16. Changes in Accounts Payable – Deposits and Retentions**

	2021-2022		2020-2021	
	KSh		KSh	
Deposit and Retentions as at 1 <sup>st</sup> July (A)		00		00
Deposit and Retentions held during the year (B)		00		00
Deposit and Retentions paid during the Year (C)		00		00
closing account payables D= A+B-C		00		00
Changes in Accounts Payable E= D-E		00		00

**KIKUYU Constituency**

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

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

*Notes to the Financial Statements (Continued)*

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

	2021	2022
	KShs	KShs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
Total	00	00

**17.2: Pending Staff Payables (See Annex 2)**

	2021	2022
	KShs	KShs
NGCDFC Staff	00	00
Others ( <i>specify</i> )	00	00
Total	00	00

**17.3: Unutilized Fund (See Annex 3)**

	2021	2022
	KShs	KShs
Compensation of employees	6,097	327,411
Use of goods and services	415,050	3,476,800
Amounts due to other Government entities (see attached list)	9,000,000	50,823,369
Amounts due to other grants and other transfers (see attached list)	3,123,607	35,690,851
Acquisition of assets	00	00
Funds pending approval	2,111,000	00
Total	14,655,754	90,318,431

*KIKUYU Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	33,487,484	57,777,466
Total	33,487,484	57,777,466

**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.	00				
2.	00				
3.	00				
Sub-Total	00				
<b>Construction of civil works</b>					
4.	00				
5.	00				
6.	00				
Sub-Total	00				
<b>Supply of goods</b>					
7.	00				
8.	00				
9.	00				
Sub-Total	00				
<b>Supply of services</b>					
10.	00				
Sub-Total	00				
<b>Grand Total</b>	<b>00</b>				

**Annex 2 - Analysis of Pending Staff Payables**

**KIKUYU Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
<b>NG-CDFC Staff</b>				
1.			00	
2.			00	
3.			00	
Sub-Total			00	
Grand Total			00	

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**  
**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		6,097	327,411	
Use of goods & services		415,050	3,476,800	
Amounts due to other Government entities <sup>2</sup>			50,823,869	
Karai day secondary school		4,000,000		
Nderi primary		5,000,000		
Sub-Total				
Amounts due to other grants and other transfers		3,123,607	35,690,851	
Sub-Total				
Acquisition of assets				
Others ( <i>specify</i> )				
Sub-Total				
Funds pending approval-		2,111,000		
Grand Total		14,655,754	90,318,431	

**Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	4,000,000			4,000,000
Transport equipment				
Office equipment, furniture and fittings	680,730			680,730
ICT Equipment, Software and Other ICT Assets	1,200,700			1,200,700
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>5,881,430</b>			<b>5,881,430</b>

UY ns: cy  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**  
**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Thogoto Primary school		570293526976	214,792	167,625
Kanyanjara Secondary school		570280918413	3,011,075	6,000,000
Kikuyu High school		570262803526	4,654,950.9	11,072,928.4
Mama Ngina Kenyatta Primary school		570291568078	884,287.78	2,899,409.78
Njumbi Primary school		570293364367	1,419,922.5	3,033,959.5
Lusigetti Police post		570280578702	130	250,510
Kamangu high school		570280937162	1,161,708	3,000,000
Nderi primary school		570272031938	3,997,558	80,000
Riu Nderi primary school		570260630647	264,386	1,528,358
Gicharani primary school		570292357909	202,009.9	140.9
Kikuyu Boys high school		570260865911	259,046.5	1,161,145.5
Gichuru memorial secondary		570293128987	2,111,526.25	1,306,162.75
Mama Ngina Senior high school		570281208479	2,518,915	8,000,000
HGM Kinoo primary school		570294352861	366,175.95	194,148.95
Kanyanjara primary school		570294392322	175,225.5	2,497.5
Gatune Primary school		570193102686	150,879.8	1,001,109.15
Kidfarmaco primary school		570129827511	1,070.5	1,001,670.5
Karai mixed day secondary		570293476425	4,072,901.5	5,298,873.5

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**


BMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Nachu primary school		570261808206	99,680	2,000,145
Kidfarmaco police patrol base		570280720314	876,278	750,000
Moi girls secondary kamangu		570282112168	943,810	3,000,000
Kamangu primary school		570279463465	518,248	1,383,829
Nduma primary school		570281044568	153,531	600
Nguriunditu primary school		1116138352	199,286.5	112,041.5
Kanyiha primary school		1111154716	520,393.5	855.5
Muhu secondary school		102000005762	221,192.32	31,457.32
Gitiba primary school		102000011645	4,488,507	4,499,997.84
<b>Total</b>			<b>33,487,487</b>	<b>57,777,466</b>

**KIKUYU Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.3	Missing Strategic plan	The Strategic plan was availed later	resolved	
	Missing AIE copy	The missing AIE copy was availed	resolved	
	Wrongly written PMC bank balance	The correct PMC bank balance quoted	resolved	
	Unapproved reallocation of funds	National Board approval was provided	resolved	
	Wrong labelling of projects	The projects were correctly labelled	resolved	

NG -CDF FUND ACCOUNT  
 MANAGER - KIKUYU  
  
 TEL : 0721 519 908  
 Name  
 Fund Account Manager.

