

PARLIAMENT  
OF KENYA  
LIBRARY

REPUBLIC OF KENYA



**OAG**



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 01 MAR 2023

WEDNESDAY

Majority Party Whip

Finlays Muriuki

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – KIAMBAA CONSTITUENCY**

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





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**  
3 OCT 2022  
**RECEIVED**

*Revised Template 30<sup>th</sup> June 2021*



---

**KIAMBAA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

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

---

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



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

	Page
Table of Content	18
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	18
II. NG-CDFC CHAIRMAN'S REPORT.....	21
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	25
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	27
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	30
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KIAMBAA CONSTITTUENCY</i> .....	31
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	32
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	33
IX. SUMMARY STATEMENT OF APPROPRIATION.....	18
X BUDGET EXECUTION BY SECTORS AND PROJECTS .....	18
XI. SIGNIFICANT ACCOUNTING POLICIES.....	18
XII. NOTES TO THE FINANCIAL STATEMENTS.....	21



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

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



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

---

**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 KIAMBAA Constituency NGCDF day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Caroline Kiama
2.	Sub-County Accountant	Alfred Maina Muriu
3.	Chairman NGCDFC	Geoffrey Mukora
4.	Member NGCDFC	Mary Anne Wanjuhi

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 86-002191  
Next to Kiambaa Sub-County Headquarters  
Karuri,  
KENYA



**(f) Kiambaa Constituency NGCDF Contacts**

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

**(g) Kiambaa Constituency NGCDF Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Co-operative Bank  
Ruaka Branch  
P.O Box 2070-00621, Village Market  
Nairobi, Kenya

**(h) Independent Auditors**

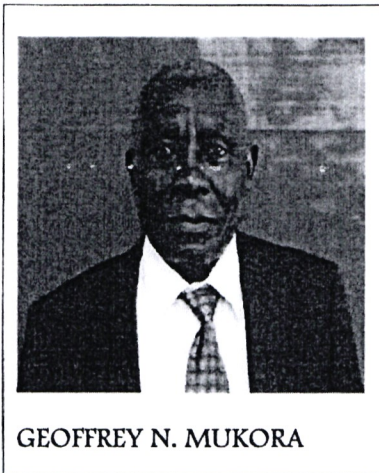
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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

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

II. NG-CDFC CHAIRMAN'S REPORT



I am delighted to present the Kiambaa NG-CDF report for the year ended 30<sup>th</sup> June 2021. I am proud of the strides that we have realized in the year under review despite the setbacks and challenges occasioned by the Covid -19 Pandemic. The report presents yet another milestone encapsulating our achievements throughout the transformative path the constituency had embarked on.

As the NG-CDF Committee, we have strived to implement the objectives we had envisioned in the strategic plan faithfully and diligently and in furtherance of our mandate as stipulated by the National Government Constituency Development Board under the NG-CDF Act, 2015. As summed up in this Report, I am pleased to report that the performance of Kiambaa NG-CDF for the year ended 30<sup>th</sup> June 2021 has been good. As witnessed, Kiambaa

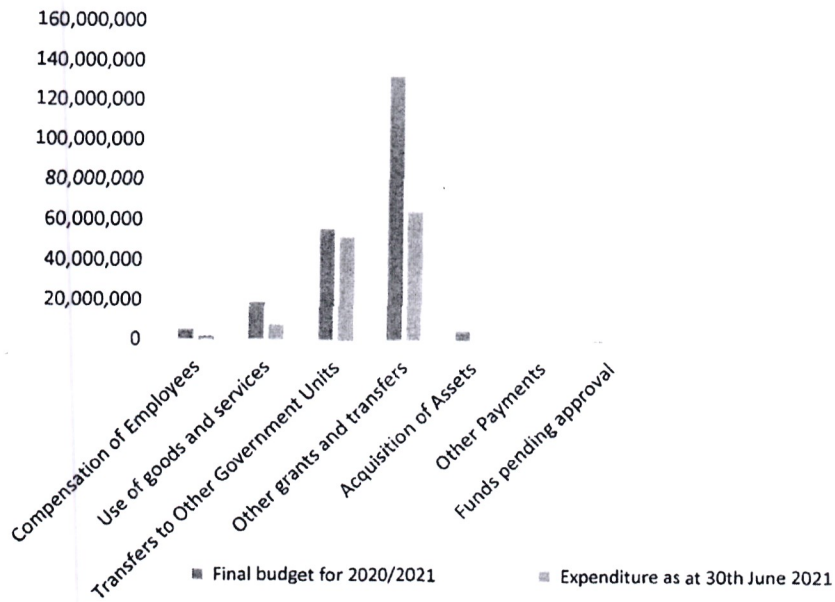
constituency has a thriving blend of rural and urban economies and is now inhabited by residents with dignity.

**Budget performance in the financial year 2020/2021**

*Table 1 overview of expenditure (Kshs.)*

	Final budget for 2020/2021	Expenditure as at 30th June 2021	% Budget Spent
Compensation of Employees	5,681,816	2,387,699	42
Use of goods and services	19,039,355	8,325,776	44
Transfers to Other Government Units	56,103,600	52,544,343	94
Other grants and transfers	133,617,218	65,063,721	49
Acquisition of Assets	5,462,149	65,450	1
Other Payments	383,753	383,753	100
Funds pending approval	876,484		0
<b>Total</b>	<b>221,164,376</b>	<b>128,770,742</b>	<b>58</b>

Chart 1

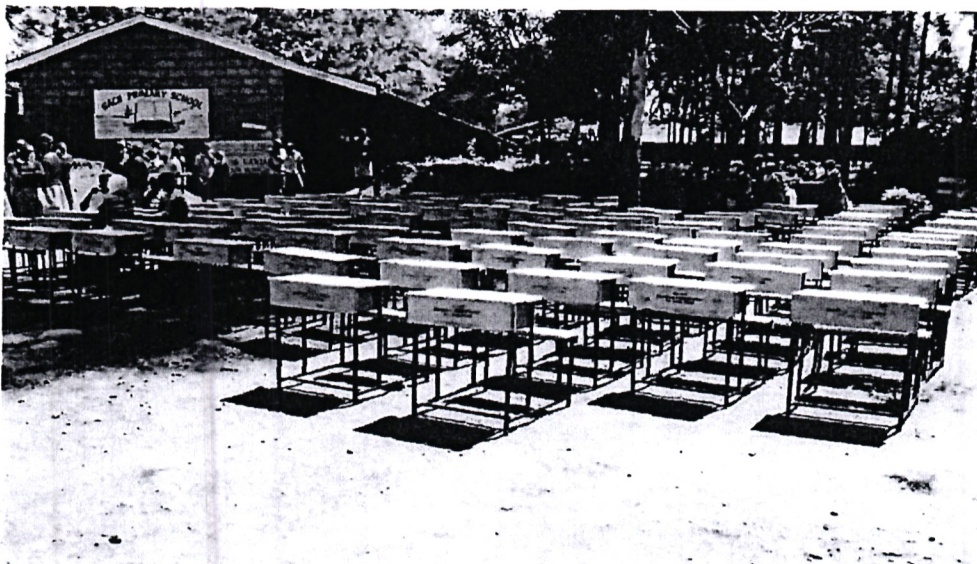


## ACHIEVEMENTS

### Education and Training

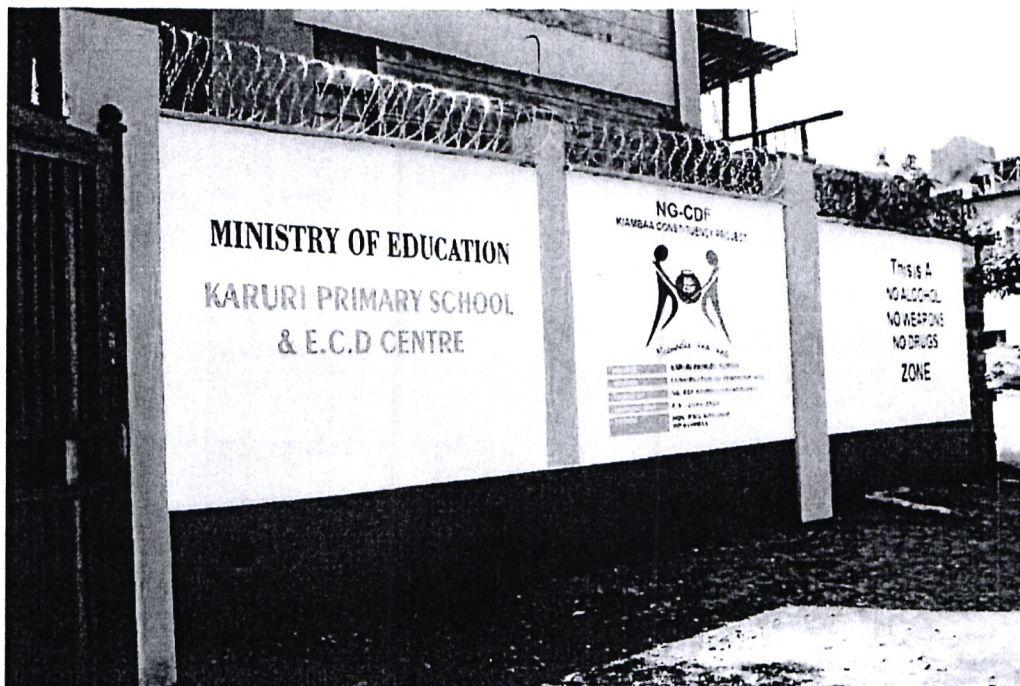
Our key objective in this sector is to improve schools' infrastructure and learning environment. We were able to improve sanitation by constructing to completion nine (9) bio-aqua ablution blocks (14- doors each) in eight primary schools and constructed to completion perimeter wall in two primary Schools (Karuri Primary School and Gachie Primary school). We were also able to supply two thousand four hundred (2400) modern desks to eight primary schools.

To improve the Constituency's education quality, we have ensured atleast 100% retention and transition rates by awarding bursary to over four thousand (4000) needy students.



Desks at Gachie Primary School

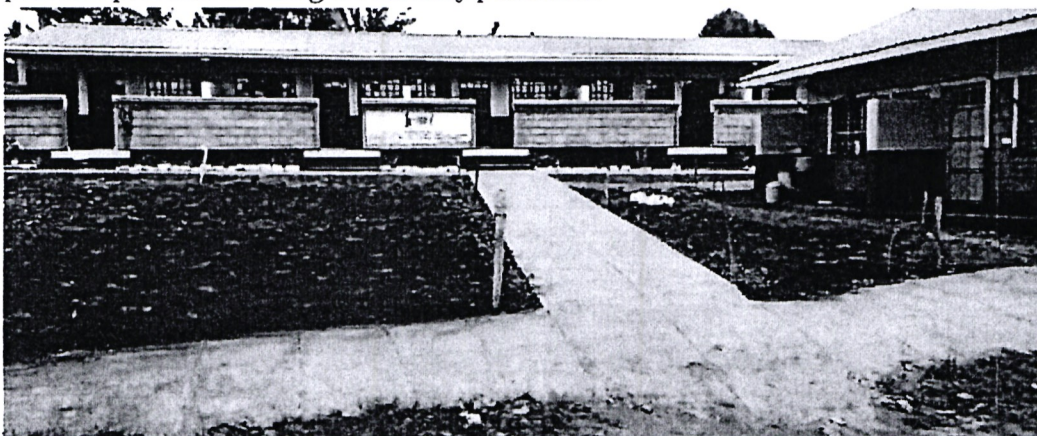




Perimeter Wall at Karuri Primary School

#### **Public Administration, Security, Law & Order**

In order to improve and enhance security in the Constituency we have established two new police post and provided housing for security personnel.



Kiambaa Police Post Housing

#### **Emerging Issues**

- Information on NG-CDF Act 2015 across and within the constituents, is still patchy. There's need for a continuous sensitization of CDFCs and PMCs on the pertinent Acts (e.g., NGCDF Act, PFM Act, Public Procurement Act, EMCA, Anti-Corruption and Economic Crimes Act, etc).
- The committee has realized the need to partner with other developing partners in order to achieve goals set within the five years.

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

---

- Under the implementation of Social Security project (NHIF) to older persons (70+) there is the need of establishment of at least one residential home in our constituency could help most of these older persons who lack caregivers, neglected abandoned and lack proper shelter.

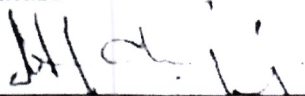
**Challenges**

- NG-CDF Board to ensure timely disbursement of the allocated funds for projects to be completed in time;
- The NG-CDF Board should also ensure continuity for the Constituency staff to manage transition and ensure pending projects are completed even when the leadership of the Constituency changes
- Covid 19 pandemic in March 2020 has led to slow implementation of projects planned for financial year 2020/2021

**Conclusion**

Co-operation from all stakeholders and proper planning of the fund will lead to better management and delivery of timely projects to the expectation of our constituents. We acknowledge the support given by our deceased Patron (Hon Paul Koinange), NGCDF Board, the technical teams in various Government departments and the constituents at large.

Signature



---

CHAIRMAN NGCDF COMMITTEE



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

**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.

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

- (i) To continually improve the quality of Kiambaa NG-CDF for sustained socio-economic transformation
- (ii) To improve and expand infrastructure for both primary and secondary education
- (iii) To improve the Constituency's education quality
- (iv) To improve and enhance security in the area
- (v) To promote environmental protection and conservation
- (vi) To reduce the negative effects of climate change on the lives of residents
- (vii) To improve access to employment opportunities by the youth
- (viii) To ensure youth energy is directed towards positive and meaningful endeavours
- (ix) To improve welfare of the vulnerable/ disadvantaged groups in the community

**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	<ul style="list-style-type: none"> <li>• To improve and expand infrastructure for both primary and secondary education</li> <li>• To improve the Constituency's education quality</li> </ul>	<ul style="list-style-type: none"> <li>• Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</li> </ul>	<ul style="list-style-type: none"> <li>- 70 classrooms to be renovated in primary schools.</li> <li>- Construct 20 new classrooms</li> <li>- 10,000 student's bursary beneficiaries</li> </ul>	<ul style="list-style-type: none"> <li>- 64 classrooms renovated, and constructed 8 more classrooms the following schools: Njenga Karume Primary School, Wangunyu Primary school, Upper Kihara Primary school, Karura primary School and Muongoiya Primary school.</li> </ul>



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

				- In 2020/2021 we awarded bursary to 2010 beneficiaries
Security	To improve and enhance security in the area	Establishment of new police posts and stations	<ul style="list-style-type: none"> <li>• 4 police posts established</li> <li>• 1 Sub-County Police headquarter</li> </ul>	<ul style="list-style-type: none"> <li>- 4 Police posts constructed</li> <li>- 1 Sub-County Police headquarter Constructed</li> </ul>
Environment	To promote environmental protection and conservation	<ul style="list-style-type: none"> <li>• Supporting planting of trees in public institutions and places</li> <li>• Construction of bio aqua toilets in public institutions and places</li> <li>• Putting up of accessible garbage collection points</li> </ul>	<ul style="list-style-type: none"> <li>• 1000 of trees planted</li> <li>• 15 Bio-aqua toilets Constructed</li> <li>• 5 Incinerators</li> </ul>	<ul style="list-style-type: none"> <li>• 1000 of trees planted</li> <li>• 13 Bio-aqua toilets Constructed</li> </ul>
Sports	To ensure youth energy is directed towards positive and meaningful endeavours	<ul style="list-style-type: none"> <li>• Organizing sports tournaments and supplying participating teams with kits and other sports equipment</li> </ul>	<ul style="list-style-type: none"> <li>• 5 of youth tournament organised</li> </ul>	<ul style="list-style-type: none"> <li>• 3 of youth tournament</li> </ul>
Disaster Management	Institutionalizing the disaster risk reduction (DRR) strategy	Management of emergencies and disasters	100 % emergency kitty used	62% of the emergency was utilised

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

KIAMBAA 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 Kiambaa NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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



**2. Environmental performance**

- i. Preparation of an Environmental Action Plan (EAP)
- ii. Supporting planting of trees in public institutions and places
- iii. Supporting water harvesting activities in public institutions and places
- iv. Incorporation of a renewable energy component in the design of relevant projects
- v. Construction of bio aqua toilets in public institutions and places
- vi. Putting up of accessible garbage collection points
- vii. Engage in climate change and disaster risks mainstreaming activities
- viii. Management of emergencies and disasters

**3. Employee welfare**

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

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

**4. Market place practices-**

KIAMBAA 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

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

---

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

**5. Community Engagements-**

KIAMBAA 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.

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



**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

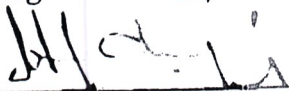
The Accounting Officer in charge of the NGCDF-Kiambaa Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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


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

The Accounting Officer in charge of the NGCDF Kiambaa 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- KIAMBAA Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2021.

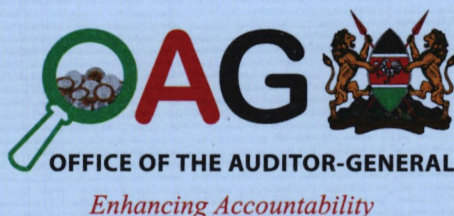
  
\_\_\_\_\_  
Chairman NGCDF Committee  
Name:

  
\_\_\_\_\_  
Fund Account Manager  
Name:



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBAA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021**

---

### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituency Development Fund - Kiambaa Constituency set out on pages 32 to 61, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of



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

In my opinion, except for the effect of the 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 – Kiambaa Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management, Act 2012.

### **Basis for Qualified Opinion**

#### **1. Stale Cheques in Bank Reconciliation Statement**

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalent balance of Kshs.39,964,754. However, bank reconciliation statement in support of the cash and cash equivalent balance reflects unrepresented cheques totalling Ksh.2,460,004 out of which cheques amounting to Kshs.122,144 were more than six-months (6) old and hence were stale.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.39,964,754 could not be confirmed.

#### **2. Inaccuracies in the Budget Execution by Sectors and Projects**

The budget execution by sectors and projects reflects budget and actual mounts whose computed totals differ with corresponding amounts reflected in the summary statement of appropriation, resulting in unreconciled variances as analyzed below:

<b>Budget Item</b>	<b>Amount as per Summary Statement of Appropriation (Kshs)</b>	<b>Amount as per Budget Execution by Sectors and Projects (Kshs)</b>	<b>Variance (Kshs)</b>
Original Budget	137,428,879	129,032,181	8,396,698
Opening Balance (C/Bk) and AIA)	13,491,288	13,042,085	449,203
Final Budget	221,164,376	211,441,990	9,722,386
Actual on Comparable Basis	128,770,742	128,321,539	449,203

Further, the budget execution by sectors and projects schedule does not have sub-totals and grand totals.



In the circumstances, the accuracy and completeness of the budget execution by sectors and projects for the year ended 30 June, 2021 could not be confirmed.

### **3. Undelivered Furniture and Equipment**

The statement of receipts and payments and the corresponding Note 7 to the financial statements reflects other grants and transfers amount of Kshs.65,063,721 which includes security projects expenditure amounting to Kshs.20,559,004. Included in the expenditure is an amount of Kshs.5,019,258 for the purchase of ICT equipment and furniture for the proposed ICT hub at the Constituency Chief's Office's Multi-Purpose Hall. However, evidence of delivery of the equipment and furniture was not provided.

In the circumstances, value for money for the expenditure of Kshs.5,019,258 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 Constituency Development Fund - Kiambaa Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Key Audit Matters**

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

#### **Other Matter**

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

The summary statement of appropriation reflects final receipts budget and actual on comparable basis totalling Kshs.221,164,376 and Kshs.154,367,724 respectively resulting to an underfunding of Kshs.66,796,652 or 30% of the budget. Similarly, the Fund spent Kshs.128,770,742 against an approved budget of Kshs.221,164,376 resulting to an under-expenditure of Kshs.92,393,633 or 42% of the budget.

The under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

### **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. Non-Compliance with the Reporting Framework**

The financial statements presented reflects inconsistencies in page numbering, repetition of page numbers and some pages not numbered. Further, table of content at page number 1 is not consistently paginated, for instance between page 1 is followed by page number 18 leaving a gap of 17 pages while, the summary statement of appropriation and budget execution by sectors are not paged.

In the circumstances, Management has not conformed to the prescribed template as issued by the Public Sector Accounting Standards Board.

### **2. Transfers to Other Government Units**

The statement of receipts and payments and the corresponding Note 6 to the financial statements reflects transfers to other Government units amounting to Kshs.52,544,343 which includes transfers to primary and secondary schools' expenditures of Kshs.47,534,343 and Kshs.5,010,000 respectively. Review of records revealed the following unsatisfactory matters:

#### **2.1. Non-Compliance with the Public Procurement Process**

Included in the transfers to other Government units are transfers to primary and secondary schools' expenditures of Kshs.47,534,343 and Kshs.5,010,000 respectively. However, examination of payment vouchers, projects files, and other records revealed that the tender evaluation reports lacked the scores awarded by each evaluator. The regret letters sent out to the unsuccessful bidders did not indicate the winning bidder as is required by Section 87(3) of the Public Procurement and Asset Disposal Act, 2015. The Accounting Officer did not publish and publicize all contract awards on the Fund's notice boards at conspicuous places, and website within the prescribed period as is required by the Section 138(1) of the Public Procurement and Asset Disposal Act, 2015.

#### **2.2. Delayed Completion of St. Angela Secondary School Project**

The balance includes transfers to primary schools amounting to Kshs.47,534,343 which includes an amount of Kshs.1,000,000 disbursed to Angela Secondary School for construction of a dormitory to suspended slab level. No explanation was given as to why the project was charged under primary schools. Further, the project status report indicated that the project was complete, audit inspection carried out in the month of April, 2022 revealed that painting and plumbing works had not been completed.

#### **2.3. Delayed Completion of Karuri Primary School Project**

Included in the transfers to secondary schools amount of Kshs.5,010,000 is Kshs.4,610,000 disbursed to Karuri Primary School for completion of terraces, including changing rooms, ground beams, roofing, walling, finishes, coping stone and door exhaustible ablution block. Although the project status report indicated that the project



was complete, audit inspection carried out in the month of April, 2022 revealed that roofing and changing rooms were not completed.

In the circumstances, value for money for the expenditure of Kshs.52,544,343 on transfers to other Government units could not be confirmed.

#### **4. Irregular and Unsupported Expenditure on Bursaries**

The statement of receipts and payments and the corresponding Note 7 to the financial statements reflects other grants and transfers amount of Kshs.65,063,721 which includes bursaries expenditure amounting to Kshs.34,410,008.

However, no evidence was provided to confirm the use of the Education Bursary, Mock Examinations and Continuous assessment Tests Committee in the identification and vetting of the beneficiaries. Further, acknowledgment receipts from the schools were also not provided.

In the circumstances, value for money for the expenditure of Kshs.39,429,266 relating to bursaries 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 effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not



reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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



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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**


**19 August, 2022**


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


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	154,367,724	123,774,475
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	876,484	340,000
<b>TOTAL RECEIPTS</b>		<b>155,244,209</b>	<b>124,114,475</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,387,699	1,923,346
Use of goods and services	5	8,325,776	5,127,914
Transfers to Other Government Units	6	52,544,343	73,420,000
Other grants and transfers	7	65,063,721	42,209,831
Acquisition of Assets	8	65,450	734,550
Other Payments	9	383,753	2,816,247
<b>TOTAL PAYMENTS</b>		<b>128,770,742</b>	<b>126,231,888</b>
<b>SURPLUS/(DEFICIT)</b>		<b>26,473,466</b>	<b>(2,117,413)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIAMBAA Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Purity w. wanjiru

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Name: Alfred Maina Muriu  
ICPAK M/No:

  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Name: Geoffrey Mukora




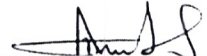
*Kiambaa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	39,964,754	13,491,288
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>39,964,754</b>	<b>13,491,288</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>39,964,754</b>	<b>13,491,288</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>39,964,754</b>	<b>13,491,288</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	13,491,288	15,608,701
Prior year adjustments	14	-	
Surplus/Deficit for the year		26,473,466	(2,117,413)
<b>NET FINANCIAL POSITION</b>		<b>39,964,754</b>	<b>13,491,288</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIAMBAA Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Purity w. wanjiru

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Name: Alfred Maina Muriu  
ICPAK M/No:


  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Name: Geoffrey Mukora

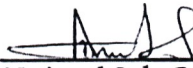
**Kiambaa Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

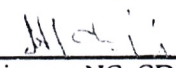
**STATEMENT OF CASHFLOW**

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	154,367,724	123,774,475
Other Receipts	3	876,484	340,000
<b>Total receipts</b>		<b>155,244,209</b>	<b>124,114,475</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,387,699	1,923,346
Use of goods and services	5	8,325,776	5,127,914
Transfers to Other Government Units	6	52,544,343	73,420,000
Other grants and transfers	7	65,063,721	42,209,831
Other Payments	9	383,753	2,816,247
<b>Total payments</b>		<b>128,705,292</b>	<b>125,497,338</b>
<b>Total Receipts Less Total Payments</b>		<b>26,538,916</b>	<b>(1,382,863)</b>
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (Outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		-	-
<b>Net cash flow from operating activities</b>		<b>26,538,916</b>	<b>(1,382,863)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(65,450)	(734,550)
<b>Net cash flows from Investing Activities</b>		<b>(65,450)</b>	<b>(734,550)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>26,473,466</b>	<b>(2,117,413)</b>
Cash and cash equivalent at BEGINNING of the year	10	13,491,288	15,608,701
Cash and cash equivalent at END of the year		<b>39,964,754</b>	<b>13,491,288</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIAMBAA Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
**Fund Account Manager**  
**Name: Purity w. wanjiru**

  
**National Sub-County**  
**Accountant**  
**Name: Alfred Maina Muriu**  
**ICPAK M/No:**

  
**Chairman NG-CDF Committee**  
**Name: Geoffrey Mukora**



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

**IX. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	b	Kshs				
RECEIPTS	2020/2021		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
Transfers from NGCDF Board	137,428,879		13,491,288	69,367,724	220,287,891	167,859,012	52,428,879	70%
Proceeds from Sale of Assets					0	-	-	0%
Other Receipts (A.I.A and closure of PMC Accounts)					876,484		876,484	0%
<b>TOTALS</b>	<b>137,428,879</b>		<b>13,491,288</b>	<b>69,367,724</b>	<b>221,164,376</b>	<b>167,859,012</b>	<b>53,305,364</b>	<b>76%</b>
PAYMENTS								
Compensation of Employees	3,140,000		2,541,816		5,681,816	2,387,699	3,294,117	42%
Use of goods and services	9,228,599		4,447,661	5,363,095	19,039,355	8,325,776	10,713,579	44%
Transfers to Other Government Units	33,240,000		4,883,600	17,980,000	56,103,600	52,544,343	3,559,257	94%
Other grants and transfers	86,423,581		1,169,008	46,024,629	133,617,218	65,063,721	68,553,497	49%
Acquisition of Assets	5,396,699		65,450		5,462,149	65,450	5,396,699	1%
Other Payments			383,753		383,753	383,753	0	100%
Funds pending approval**					876,484		876,484	0%
<b>TOTALS</b>	<b>137,428,879</b>		<b>13,491,288</b>	<b>69,367,724</b>	<b>221,164,376</b>	<b>128,770,742</b>	<b>92,393,633</b>	<b>58%</b>

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



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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,140,000	2,541,816		5,681,816	2,387,699	3,294,117
1.2 Committee allowances	3,105,733	643,519	1,140,000	6,633,648	1,777,271	4,856,376
1.3 Use of goods and services	2,000,000	3,425,852	102,063	3,783,519	1,405,000	2,378,519
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	2,000,000	18,539	2,000,000	4,018,539	1,987,900	2,030,639
2.2 Committee allowances	1,200,000	23,677	1,200,000	2,423,677	2,020,200	403,477
2.3 Use of goods and services	922,866	336,074	921,032	2,179,972	1,135,405	1,044,567
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,192,207	1,169,008	3,698,241	12,059,457	4,600,000	7,459,457
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools						
4.2 Secondary Schools	19,057,220		19,041,931	38,099,151	19,022,500	19,076,651
4.3 Tertiary Institutions	14,500,000		14,500,000	29,000,000	14,587,508	14,412,492
4.4 Bursary Special Disability Schools	800,000		800,000	1,600,000	800,000	800,000
4.5 Social Security	6,600,000			6,600,000		6,600,000
<b>5.0 Sports</b>						
5.1	2,748,578		2,747,354	5,495,932	2,747,354	2,748,578



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.2						
5.3						
<b>6.0 Environment</b>						
Karuri Primary School			100,000	100,000	100,000	-
Kingothua Primary School			100,000	100,000	100,000	-
Thimbigua Primary School			100,000	100,000	100,000	-
Muchatha Primary School			100,000	100,000	100,000	-
Muongoiya Primary School			1,347,354	1,347,354	1,347,354	-
Wangunyu Primary School	100,000			100,000		100,000
Ndenderu Primary School	100,000			100,000		100,000
Muya Primary School	100,000			100,000		100,000
Gacharage Primary School	100,000			100,000		100,000
Karuri police station	1,348,578			1,348,578		1,348,578
Kibubuti Primary School	1,000,000			1,000,000	1,000,000	-
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Kiambaa Primary School	5,700,000		1,000,000	6,700,000	6,700,000	-
Kibubuti Primary School	650,000		1,000,000	1,650,000	1,650,000	-
Thimbigua Primary School	530,000		1,000,000	1,530,000	1,530,000	-
Karuri Primary School	5,370,000	4,150,000		9,520,000	9,140,743	379,257
Mayuyu Primary School	620,000		1,000,000	1,620,000	1,620,000	-
Gachie Primary School	7,180,000		3,600,000	10,780,000	10,600,000	180,000
Muya Primary School	690,000		1,000,000	1,690,000	1,690,000	-
Gatono Primary School	5,680,000	633,600	100,000	6,413,600	6,413,600	-



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Lower Kihara primary	680,000		600,000	1,280,000	1,280,000	-
Muchatha Primary School	650,000		1,000,000	1,650,000	1,650,000	-
Ndenderu Primary School	680,000		1,000,000	1,680,000	1,680,000	-
Wangunyuu Primary	3,000,000			3,000,000		3,000,000
Upper Kihara Primary School			800,000	800,000	800,000	-
Njenga Karume Primary School			680,000	680,000	680,000	-
Muongoiya Primary School			2,000,000	2,000,000	2,000,000	-
Kingothua Primary School		100,000		100,000	100,000	-
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Muthurwa Secondary school	1,500,000		1,000,000	2,500,000	2,500,000	-
Cianda Secondary School	310,000			310,000	310,000	-
St. Angela Secondary school			2,200,000	2,200,000	2,200,000	
8.4						
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1						
9.2						
<b>10.0 Security Projects</b>						
Kiambaa Police Post	3,657,742		1,789,748	5,447,490	4,789,748	657,742
Assistant Chief Njiku	500,000			500,000	500,000	-
Assistant Chief Muchatha	3,350,000		500,000	3,850,000	3,850,000	-
Kiambaa Chief Office	5,219,257		500,000	5,719,257	5,719,257	-
Karuri police station	9,050,000		700,000	9,750,000	5,700,000	4,050,000
Muongoiya Police Post	3,000,000			3,000,000		3,000,000
Kihara Police Station	5,000,000			5,000,000		5,000,000



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

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**



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

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 11<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO	B047349		44,040,875
AIE NO	B047456		4,000,000
AIE NO	B041411		7,000,000
AIE NO	B041473		20,000,000
AIE NO	B096779		4,000,000
AIE NO	B09683		733,600
	B096581		8,000,000
	B104328		15,000,000
	B047917		6,000,000
	B049303		15,000,000
	B104614	19,000,000	
	A823535	35,000,000	
	B104547	15,367,724	
	B124547	9,000,000	
	B124980	10,000,000	
	B119834	13,000,000	
	B128124	6,900,000	
	B128436	6,000,000	
	B132180	6,000,000	
	B138848	12,000,000	
	AIE not received	10,100,000	
	AIE not received	12,000,000	
<b>TOTAL</b>		<b>154,367,724</b>	<b>123,774,475</b>



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**2. PROCEEDS FROM SALE OF ASSETS**

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

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents	177,000	340,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	699,484	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>876,484</b>	<b>340,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,338,068	1,161,038
Personal allowances paid as part of salary		
House Allowance	529,000	315,000
Transport Allowance	208,000	144,500
Leave allowance	-	-
Gratuity to contractual employees	256,679	256,680
Employer Contributions Compulsory national social security schemes	55,952	46,128
<b>Total</b>	<b>2,387,699</b>	<b>1,923,346</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	4,410,900	3,067,420
Utilities, supplies and services		199,305
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services	280,019	70,005
Rentals of produced assets		
Training expenses		
Hospitality supplies and services	895,000	243,720
Insurance costs		
Specialized materials and services	402,082	
Office and general supplies and services	2,242,605	1,547,464
Other operating expenses		
Bank service commission and charges	19,140	
Electricity	74,860	
Water & sewerage charges	1,170	
<b>Total</b>	<b>8,325,776</b>	<b>5,127,914</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	47,534,343	57,420,000
Transfers to secondary schools (see attached list)	5,010,000	16,000,000
Transfers to tertiary institutions (see attached list)		
<b>TOTAL</b>	<b>52,544,343</b>	<b>73,420,000</b>



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary - Secondary	19,022,500	1,124,233
Bursary -Tertiary	14,587,508	3,228,571
Bursary- Special Schools	800,000	-
Social Security programmes (NHIF)		4,080,000
Security Projects	20,559,004	21,277,027
Sports Projects	2,747,354	2,000,000
Environment Projects	2,747,354	2,500,000
Emergency Projects	4,600,000	8,000,000
<b>TOTAL</b>	<b>65,063,721</b>	<b>42,209,831</b>

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	65,450	734,550
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>Total</b>	<b>65,450</b>	<b>734,550</b>

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

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

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	383,753	2,816,247
ICT Hub	-	-
	383,753	2,816,247

**10: CASH BOOK BANK BALANCE**

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

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Name of Bank, Account No.</i>	<b>39,964,754</b>	<b>13,491,288</b>
	-	-
	-	-
<b>Total</b>	<b>39,964,754</b>	<b>13,491,288</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
	-	-
<b>Total</b>	-	-
<i>[Provide cash count certificates for each]</i>		



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

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

**OUTSTANDING IMPRESTS**

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

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

**12A. RETENTION**

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

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

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

*[Provide short appropriate explanations as necessary]*

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

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

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	13,491,288	15,608,701
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>13,491,288</b>	<b>15,608,701</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

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

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

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

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



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

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

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

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

**17. OTHER IMPORTANT DISCLOSURES**

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

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

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

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

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

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,294,117	2,541,816
Use of goods and services	10,713,579	9,471,678
Amounts due to other Government entities (see attached list)	3,559,257	21,965,614
Amounts due to other grants and other transfers (see attached list)	68,553,497	48,090,701
Acquisition of assets	5,396,699	65,450
Others ( <i>specify</i> )	-	383,753
Funds pending approval	876,484	340,000
	92,393,633	82,859,012

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	39,421,716	47,738,742
	<b>39,421,716</b>	<b>47,738,742</b>



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

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

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

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

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





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

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

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	26,476,000			26,476,000
Transport equipment				
Office equipment, furniture and fittings	1,912,000			1,912,000
ICT Equipment, Software and Other ICT Assets	1,472,550	65,450		1,538,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>29,860,550</b>			<b>29,926,000</b>



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

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/2020
ASSISTANT CHIEF NJIKU	Co operative	1141701861000	207	500.000
CIANDA HIGH SCHOOL	Co operative	1141475640200	261.621	701.415
GACHIE PRIMARY SCHOOL	Co operative	1141475679000	2,510,504	4,709,853
GATONO PRIMARY SCHOOL	Co operative	1141700585900	6,097,065	3,439,214
KARURI PRIMARY SCHOOL	Co operative	1141475858400	2,575.842	7,113.777
KIBUBUTI PRIMARY SCHOOL	Co operative	1141475645800	968.095	2,237.613
KIAMBAA CHIEF OFFICE	Co operative	1141700687700	5,468,616	2,643,731
KIAMBAA FOOTBALL LEAGUE	Co operative	1141475837200	3,245,728	498,373
KIAMBAA MIXED SECONDARY SCHOOL	Co operative	1141475674500	101,007	941,255
KIAMBAA POLICE POST	Co operative	1141701876300	1,506,944	4,498,975
KIAMBAA PRIMARY SCHOOL	Co operative	1141475675300	6,322.751	4,426,808
KINGOTHUA PRIMARY SCHOOL	Co operative	1141475853600	106,091	301,231
LOWER KIHARA PRIMARY SCHOOL	Co operative	1141700178800	616,239	2,550,559
MUCHATHA ASSISTANT CHIEF	Co operative	1141701870800	2,287,997	998,975
MUCHATHA PRIMARY SCHOOL	Co operative	1141475640600	741,269	3,929,405
MUONGOIYA POLICE POST	Co operative	1141701636400	256,867	550,687
MUONGOIYA PRIMARY SCHOOL	Co operative	1141475837000	1,280,862	110,280
MUTHURWA SECONDARY SCHOOL	Co operative	1141475766800	1,054,372	2,757,891
MUYA PRIMARY SCHOOL	Co operative	1141475762100	521,597	1,002,102
ST. ANGELAS GIRLS HIGH SCHOOL GATHANGA	Co operative	1141701693800	539,241	78,164
ST. JOSEPH HIGH SCHOOL GATHANGA	Co operative	1141701993700	404,781	-
SENIOR CHIEF KOINANGE SECONDARY SCHOOL	Co operative	1141475614600	1,091,537	38,119
THIMBIGUA PRIMARY SCHOOL	Co operative	1141700517300	602,878	2,113,583
UPPER KIHARA PRIMARY SCHOOL	Co operative	1141475836400	859,608	1,596,735
<b>TOTAL</b>			<b>39,421,716</b>	<b>47,738,742</b>





1000  
1000  
1000

1000

