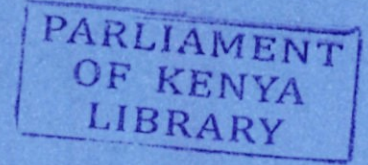


REPUBLIC OF KENYA



Enhancing Accountability



REPORT
OF
THE AUDITOR-GENERAL
ON
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – GILGIL
CONSTITUENCY

FOR THE YEAR ENDED

30 JUNE, 2023	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUL 2024	DAY: THURSDAY
TABLED BY:	Hon. Samuel Chepkonga, CBS
CLERK AT THE TABLE:	Anne Shibusko



GILGIL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



***Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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I. Acronyms and Glossary of terms

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

NGCDFC – National Government Constituency Development Fund Committee

II. 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 2022. 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

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 Gilgil 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)

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Miriam Naini
2.	Sub-County Accountant	Reuben Nyambini Mose
3.	Chairman NGCDFC	Peter Chege Njoroge
4.	Member NGCDFC	Jane Wairimu Mwaniki

(c) Fiduciary Oversight Arrangements

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

(d) Gilgil Constituency NGCDF Headquarters

P.O. Box 524-20116
Next to the Mosque
Gilgil, KENYA

(e) Gilgil Constituency NGCDF Contacts

Telephone: (254) 793283591
E-mail: gilgilngcdf@ngcdf.go.ke
Website: www.ngcdfgilgil.go.ke

(f) Gilgil Constituency NGCDF Bankers

Equity Bank
Gilgil Branch
P.O. Box 56-20116
GILGIL

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



Peter Njoroge Chege

The NGCDF Gilgil presents the annual financial statements highlighting our financial performance and the impact we've collectively achieved in the fiscal year 2022/2023. This report reflects the efforts and the strategies the management has employed to ensure realisation meaningful development across our constituency. Over the past financial year, The NGCDFC Gilgil together with Project Management Committee have ensured development agenda is achieved by ensuring prudent use of public funds in pursuit to ensuring the NGCDF Slogan 'Maendeleo kwa wote'".

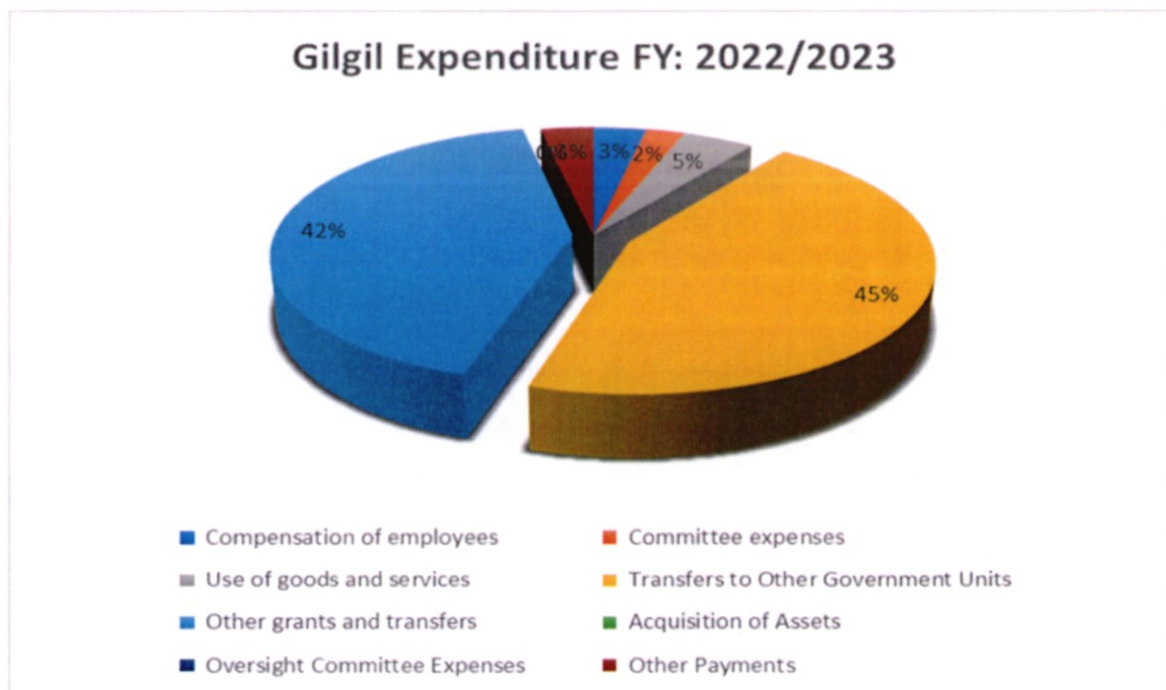
During year 2022/2023, Gilgil NG-CDF had been allocated Ksh. 145,087,067. However, only Ksh. 88,000,000 was received from the NG-CDF Board, which is equivalent to 60.7% of the total budget. Furthermore, there was an opening balance of Ksh. 13,115,958 .The total amount available for the fiscal year amounted to Ksh. 101,115,958 which is a significant decrease from previous financial year.

The projects undertaken by the Gilgil NG-CDF committee in FY 2022/2023 are spread out across four key priority sectors; Security, Education, Environment and Sports. Further these projects seek to promote social equity, economic empowerment, and sustainable development.

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In the fiscal year 2022/2023, there has been a noticeable decline in the expenditure amounts across various sectors when compared to the previous fiscal year 2021/2022. The decline in expenditure can be largely attributed to the non-disbursement of allocated funds by the NG-CDF board. This delay in fund disbursement has adversely impacted the implementation of projects and initiatives across the constituency.

Key highlights from this year's financial statement include:

Project Milestones:

Throughout the year, we successfully completed 3 Ablution block in various primary School to ensure environment, Commenced 3Police Posts under security sector projects. Additionally, a sum total of Ksh. 39,430,627 was spent on bursaries with a total of 10,057 students benefiting from the programme. These projects have directly contributed to the betterment of our constituents' lives and have laid the foundation for sustained progress.

-Gilgil Constituency has 78 Primary schools and 44 Secondary schools. Due to the increasing population and the new education system CBC, there has been a great need to have more classrooms, Toilets, Dormitories, Laboratories in all the Primary schools.

Challenges

Bursary is one of the core funds that has helped the people of Gilgil to enable the needy student's access education. However there has been a major challenge whereby the government removed the capitation for universities making the fees unaffordable for the parents and increasing cases of students dropping out. The NGCDF Funds are however not adequate to save the situation.

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Way forward.

The NGCDF Committee Gilgil has continued to issue bursaries in a fair and transparent manner to needy students and encouraging the students to apply for HELB. Also recommending the Government to revisit the issue of University Funding.

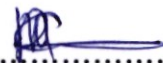
Milestones achieved by Gilgil NGCDF

These are some of the photos of successfully implemented projects during the year to underscore the performance of the NGCDF Gilgil



*Gilgil Constituency
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.....
**Name: PETER CHEGE NJOROGI
CHAIRMAN NGCDF COMMITTEE**

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National Government Constituencies Development Fund (NGCDF)

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IV. Statement of Performance against Predetermined Objectives for FY2022/23

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 *Gilgil Constituency 2023-2027* plan are to:

1. To have modern teaching and learning atmosphere through Implementing CBC Education Projects geared towards improving educational infrastructure and access in the Constituency
2. To enhance the security infrastructure and improve personnel welfare in the constituency
3. Build capacity of the youth to improve on entrepreneurship, innovation, creativity and economic independence
4. Build capacity of the Persons Abled Differently to improve on entrepreneurship, innovation and general standards of living
5. To incorporate environmental protection in socio-economic and infrastructural development projects
To lobby for collaborations and partnerships complement GILGIL NG-CDF development projects

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	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary	In Financial Year 2022/2023 - we constructed 15 new classrooms and renovated 21, constructed three administration block, two laboratories, fenced three schools, two staff houses,

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			beneficiaries at all levels	purchase of 500 desks and 120 lockers and chairs. - on bursary we had 5,964 students who managed to benefit from the kitty
Security	To ensure safety of all residents	Increased security in all areas within the Constituency	<ul style="list-style-type: none">- number of usable physical infrastructure built- Reduced number of insecurity.	In Financial Year 2022/2023 - we constructed two chiefs' offices and renovated one, 1 toilets for the chief's camp, purchased furniture for the 1 office, constructed one police post and purchased furniture for one police post.
Environment	To ensure school going children are learning in a good environment and have clean water.	Clean water in schools and reduction of wind effects in schools.	Number of tanks purchased as well as number of trees planted and fencing	In the Financial Year 2022/2023 we did fencing and tree planting in Kanyawa primary school.
Disaster Management	To ensure the prevention and management of disaster when it occurs.	Managing disasters immediately it occurs to reduce the loses in schools and the community	Reduction on effects of disasters	During the financial year, we constructed through emergency funds 17 toilets in schools.
Sports	To ensure all youths are given an opportunity to harness their potential	Engaging the youths	Purchased sports equipment to teams	We organized tournaments across the constituency.

V. GOVERNANCE STATEMENT

Section 5. (1) of the regulations provides that; The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee.

Vacancy in the Constituency Committee.

Kenya Subsidiary Legislation, 2016

(2) A vacancy shall occur in Constituency Committee upon—commencement of a new parliamentary term;

Dissolution of a Constituency Committee;

Removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(1) There shall be a chairperson of a Constituency Committee Chairperson. who shall be elected by members from among the persons referred to in section 43 (2) (b), (c), or (d), of the Act, and subject to regulation 6 (2) of these Regulations.

The Role of the chairperson of a Constituency Committee shall—

- Provide overall leadership to the Constituency Committee;
- Approve the agenda of the Constituency Committee meetings;
- preside over meetings of the Constituency Committee;
- Carry out consultations with the Officer of the Board seconded to the Constituency and other relevant stakeholders;
- Ensure members and staff of the Constituency Committee are properly trained;
- Encourage a culture of transparency and teamwork among the members of the Constituency Committee;
- Be a signatory to the Constituency Fund Account; and
- Co-ordinate the compilation of project status reports every six months.

9. (1) There shall be a secretary to a Constituency Committee secretary who shall be elected by the members from amongst themselves, subject to regulation 6(2) of these Regulations.

(2) The Secretary shall-

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(a) in consultation with the chairperson and the officer of the Board seconded to the Constituency, convene the meetings of the Constituency Committee;

The functions of a Constituency Committee shall be to –

- Build the capacity of project management committees and Committee.
- Sensitize the Community on the operations of the Fund;
- consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- Consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or abuilding, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- ensure that project reports are prepared and submitted to the Board;

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- ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act
- members were gazetted on the 29th November, 2022
- during the financial year we held 18 meetings
- Members are to declare if they have any other interest on the fund other than being a committee member.
- Members are remunerated at Ksh. 5,000 and the Chair person Ksh. 7,000 per sitting as well as when going for Monitoring and other activities.

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Gilgil 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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

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2. Environmental performance

- NG-CDFC had planned to fence Kanyawa primary school as well as planting trees around the compound.
- We Sensitized the youth/ community on the impact of drugs through construction of gema police post, improvement of Kongasis Chiefs office, Gatamaiyu Chief,s office and Mbaruk Chief supported NG-CDF though yet to be implemented because of delay in disbursement of funds from the Board.
- NG-CDF to purchase uniform requested by sub-county education office, Gitare Primary Volleyball team and other teams within the Constituency.

3. Employee welfare

We invest in providing the best working environment for our employees. Gilgil 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. Gilgil 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-

Gilgil 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-

Gilgil 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.

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

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Name: MIRIAM NAINI
Ag.Fund Account Manager.

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

VII. 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-Gilgil Constituency is responsible for the preparation and presentation of the Gilgil 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, 2023. 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-Gilgil 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, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Gilgil 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 Gilgil 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- Gilgil Constituency financial statements were approved and signed by the Accounting Officer on 22/03/2024.


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Name: Peter Njoroge Chege
Chairman – NGCDF Committee


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Name: MIRIAM NAINI
Fund Account Manager

REPUBLIC OF KENYA

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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 - GILGIL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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 - Gilgil Constituency set out on pages 1 to 37, which comprise of the statement of assets and liabilities as at 30 June, 2023 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 - Gilgil Constituency as at 30 June, 2023 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 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amounting to Kshs.35,355,514 which includes bursary to secondary schools, tertiary institutions and special schools amounting to Kshs.21,013,735, Kshs.11,498,250 and Kshs.2,343,529, respectively all totalling Kshs.34,855,514. However, the bursaries were not supported with financial returns acknowledging receipt of fund and confirming that the amounts have been credited to the school/ College fees accounts for the targeted beneficiaries as required by National Constituencies Development Fund Board circular referenced N-CDFB/CEO/BOARD CIRCULARS VOL II (021) of 18 June, 2020.

Further, bursaries totalling Kshs.8,926,762 granted to 380 students which include Kshs.4,785,762, Kshs.3,995,000 and Kshs.146,000 relating to bursaries issued to secondary school, tertiary institutions and special school students, respectively was not supported with the beneficiaries registration numbers and names of institutions admitted.

In addition, two hundred and fifty-eight (258) students in tertiary institutions were granted bursaries totalling Kshs.1,520,000 where each was receiving less than the minimum amount of Kshs.7,000 provided for by Paragraph 5 of the Gilgil Constituency National Government Constituencies Development Fund Bursary Policy.

In the circumstances, the accuracy and completeness of bursary disbursements amounting to Kshs.34,855,514 could not be confirmed.

2. Unsupported Project Management Committees Account Balances

Note 18.4 to the financial statements and as disclosed in Annex 5 reflects Project Management Committees (PMC) account balances totalling Kshs.14,317,999 held in forty-eight (48) bank accounts. However, cash books, certificate of bank balances and bank reconciliations in support of Project Management Committees (PMC) account balances were not provided.

In the circumstances, the accuracy and completeness of Project Management Committees account balances of Kshs.14,317,999 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Gilgil Constituency Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.158,657,978 and Kshs.101,570,375 respectively resulting to an under-funding of Kshs.57,087,603 or 36% of the budget. Similarly, the Fund spent a balance of Kshs.84,412,952 against actual receipts of Kshs.101,570,375 resulting to an under-utilization of Kshs.17,157,423 or 17% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

Unresolved Prior Year Matters

The previous year's report raised various audit issues on Report on Financial Statements and Lawfulness and Effectiveness in Use of Public Resources. However, the issues remained unresolved at the end of the financial year and Management did not provide explanation for failure to implement recommendations.

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. Irregularities in Procurement of Strategic Plan

The statement of receipts and payments and as disclosed in Note 11 to the financial statements reflects other payments amounting to Kshs.2,784,000 incurred on consultancy services for the supply of strategic plan at a contract sum of Kshs.3,480,000. Review of procurement records revealed that request for quotation method was used in procuring the services. However, the consultancy services cost of Kshs.3,480,000 exceeds the Kshs.3,000,000 threshold for use of request for quotation method as prescribed in the Second Schedule of the Public Procurement and Disposal Regulations, 2020.

Further, the procurement of the Strategic Plan was not included in the annual procurement plan. This was contrary to Regulation 40(1) of the Public Procurement and Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

In addition, the award of the contract was not recommended by the Head of Procurement contrary to Regulation 91 (4) of the Public Procurement and Disposal Regulations, 2020 which states that before any decision to award a procurement under a request for quotation, the Head of Procurement Function shall by way of professional opinion make a recommendation based on a market survey.

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

2. Projects Implementation Status

During the year under review, the Constituency Committee planned to implement a total number of forty-one (41) projects at a cost of Kshs.134,215,945. Review of the Project Implementation Status Report for the year under review revealed that twenty-one (21) projects costing Kshs.71,399,514 were completed and being used, eighteen (18) projects with value of Kshs.53,200,431 were not implemented due to delays in disbursement of funds by the Board, and two (2) projects totalling Kshs.9,616,000 were started but incomplete due to slow tendering process.

In the circumstances, the value for money was not obtained on unimplemented and incomplete projects.

The audit was conducted in accordance with the 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 comply, 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 THE 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 the 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 controls, 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 controls 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 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 Fund's 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 controls may not prevent or detect misstatements and instances of noncompliance. 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2024

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)


Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

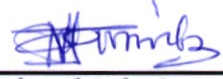
	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	88,000,000	179,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	454,417	-
TOTAL RECEIPTS		88,454,417	179,177,758
PAYMENTS			
Compensation of employees	4	2,774,126	2,235,027
Committee expenses	5	2,062,970	5,547,000
Use of goods and services	6	3,776,342	6,652,837
Transfers to Other Government Units	7	37,660,000	75,890,000
Other grants and transfers	8	35,355,514	73,858,944
Acquisition of Assets	9	-	-
Oversight Committee Expense	10	-	-
Other Payments	11	2,784,000	16,000,000
TOTAL PAYMENTS		84,412,952	180,183,808
SURPLUS/DEFICIT		4,041,465	(1,006,050)

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

The Constituency financial statements were approved by the NGCDFC on ___22/03/2024 and signed by:


Fund Account Manager

Name: MIRIAM NAINI


National Sub-County
Accountant
Name: REUBEN MOSE
ICPAK M/No: 24657


Chairman NG-CDF Committee

Name: PETER C. NJOROGE

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

X. Statement of Assets and Liabilities as At 30th June, 2023

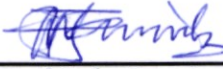
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	17,157,423	13,115,958
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		17,157,423	13,115,958
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		17,157,423	13,115,958
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		17,157,423	13,115,958
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	13,115,958	14,122,008
Prior year adjustments	16	-	-
Surplus/Defict for the year		4,041,465	(1,006,050)
NET FINANCIAL POSITION		17,157,423	13,115,958

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

The Constituency financial statements were approved by NG CDFC on 22/03/2024 and signed by:


Fund Account Manager

Name: MIRIAM NAINI


National Sub-County
Accountant
Name: REUBEN MOSE
ICPAK M/No:24657


Chairman NG-CDF Committee

Name: PETER C. NJOROGE

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)


Annual Report and Financial Statements for The Year Ended June 30, 2023

XI. Statement of Cash Flows for the Year Ended 30th June 2023

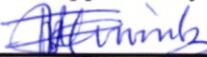
	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	88,000,000	179,177,758
Other Receipts	3	454,417	-
		88,454,417	179,177,758
Payments for operating activities			
Compensation of Employees	4	2,774,126	2,235,027
Committee expenses	5	2,062,970	5,547,000
Use of goods and services	6	3,776,342	6,652,837
Transfers to Other Government Units	7	37,660,000	75,890,000
Other grants and transfers	8	35,355,514	73,858,944
Constituency Oversight Committee	10	-	-
Other Payments	11	2,784,000	16,000,000
		84,412,952	180,183,808
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		4,041,465	(1,006,050)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		4,041,465	(1,006,050)
Cash and cash equivalent at BEGINNING of the year	12	13,115,958	14,122,008
Cash and cash equivalent at END of the year		17,157,423	13,115,958

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

The Constituency financial statements were approved by NG CDFC on 22/03/2024 and signed by:


Fund Account Manager

Name: MIRIAM NAINI


National Sub-County
Accountant

Name: REUBEN MOSE
ICPAK M/No: 24657


Chairman NG-CDF Committee

Name: PETER C. NJOROGE

Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XII. Summary Statement of Appropriation for the Year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	145,087,603	0	158,203,561	101,115,958	57,087,603	
Proceeds from Sale of Assets			0	-	-	0%
Other Receipts	454,417		454,417	454,417	-	100%
TOTAL RECEIPTS	145,542,020	0	158,657,978	101,570,375	57,087,603	64%
PAYMENTS						
Compensation of Employees	2,760,046		5,312,458.00	2,774,126	2,538,332	52%
Committee expenses	5,007,378		5,570,098.00	2,062,970	3,507,128	
Use of goods and services	5,280,460		5,898,862.00	3,776,342	2,122,520	64%
Transfers to Other Government Units	57,460,000		57,460,000.00	37,660,000	19,800,000	66%
Other grants and transfers	59,179,719		60,485,767.00	35,355,514	25,130,253	58%
Acquisition of Assets	4,700,000		12,776,376.00	-	12,776,376	0%
Oversight Committee Expenses	1,000,000		1,000,000.00	-	1,000,000	0%
Other Payments	3,500,000		3,500,000.00	2,784,000	716,000	80%
Funds Pending Approval	6,654,417		6,654,417.00	-	6,654,417	0%
TOTAL	145,542,020	0	158,657,978	84,412,952	74,245,026	53%

***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) Gilgil NGCDF realised AIA of Ksh. 454,417 being refunds from the unutilised funds from the Project Management Committees

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Annual Report and Financial Statements for The Year Ended June 30, 2023

- (b) Gilgil NGCDF was not able to utilise all the funds owing to the fact that the Board did not release all the funds with undisbursed funds of Kshs. 57,087,603
- (c) The NGCDF Gilgil was not able to achieve 100% on Compensation of employees because the Committee retained Gratuity for NGCDF Staff and also funds had not been released from the Board
- (d) Committee Expenses achieved 67% of budget. This was because of limited funds and also the fact that the trainings for the committees were still pending
- (e) Acquisition of Assets – The committee has achieved 0% because the funds were not released from the Board at the Close of Financial
- (f) There was an amount that was pending approval of Ksh. 6,200,000 making the entity not to realise 100% implementation.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	74,245,026
Less undisbursed funds receivable from the Board as at 30th June 2023	57,087,603
	17,157,423
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	17,157,423

The Constituency financial statements were approved by NG CDFC on 22/03/2024 and signed by:



Fund Account Manager

Name: MIRIAM NAINI



National Sub-County Accountant

Name: REUBEN MOSE
ICPAK M/No: 24657



Chairman NG-CDF Committee

Name: PETER NJOROGE

Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
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XIII. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,760,046	2,552,412	-	5,312,458	2,774,126	2,538,332	52
1.2 Committee allowances	2,024,750	456,620	-	2,481,370	1,171,100	1,310,270	47
1.3 Use of goods and services	3,910,460	347,941	-	4,258,401	1,944,463	2,313,938	46
Total	8,695,256	3,356,973	-	12,052,229	5,889,689	6,162,540	
2.0 Monitoring and evaluation						-	
2.1 Capacity building	1,494,628	73,892	-	1,568,520	1,096,310	472,210	70
2.2 Committee allowances	1,488,000	106,100	-	1,594,100	891,870	702,230	56
2.3 Use of goods and services	1,370,000	196,569	-	1,566,569	735,569	831,000	47
Total	4,352,628	376,561	-	4,729,189	2,723,749	2,005,440	
3.0 Emergency	7,636,190	172,390	-	7,808,580	-	7,808,580	-
3.5 Unutilised				-		-	
Total		-		-	-	-	
4.0 Bursary and Social Security							
4.1 Secondary Schools	21,000,000	438,374		21,438,374	21,013,735	424,639	98
4.2 Tertiary Institutions	17,000,000	679,250		17,679,250	11,498,250	6,181,000	65
4.3 Social Security	2,343,529	-		2,343,529	2,343,529	-	100
4.4 Special Needs				-	-		
Total	40,343,529	1,117,624	-	41,461,153	34,855,514	6,605,639	

Gilgil Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023			
5.0 Sports	2,600,000	2,477	-	2,602,477	-	2,602,477	-
5.1	300,000			300,000	-	300,000	-
Total	2,900,000	2,477		2,902,477	-	2,902,477	-
6.0 Environment							
Kanyawa Primary School	2,900,000	13,557	-	2,913,557	-	2,913,557	-
Total	2,900,000	13,557	-	2,913,557	-	2,913,557	
7.0 Primary Schools Projects							
DEB Primary School	300,000	-		300,000	300,000	-	100
Tangitano Primary School	300,000			300,000	300,000	-	100
Cypress Primary School	200,000			200,000	200,000	-	100
Mbegi Primary School	1,400,000			1,400,000	1,400,000	-	100
Gilgil Highway Primary School	6,190,000			6,190,000	6,190,000	-	100
Kongasis Primary School	3,000,000			3,000,000		3,000,000	-
Nderit Primary School	1,300,000			1,300,000	1,300,000	-	100
Chemichemi Primary School	2,800,000			2,800,000		2,800,000	-
Gitare Primary School	2,300,000			2,300,000	2,300,000	-	100
Gilgil Teacher Primary School	3,400,000			3,400,000	3,400,000	-	100
Township Primary School	400,000			400,000		-	100
st. Patricks Primary School	2,500,000			2,500,000		2,500,000	-

Gilgil Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2023

Mitimingi Primary School	300,000			300,000		300,000	-
Kasambara Primary School	1,800,000			1,800,000	1,800,000	-	100
Murindu Primary School	500,000			500,000	500,000	-	100
Kangari Primary School	2,400,000			2,400,000	2,400,000	-	100
Gitare Primary School	170,000			170,000	170,000	-	100
Total	29,260,000	-	-	29,260,000	20,660,000	8,600,000	
8.0 Secondary Schools Projects						-	
Kamathatha Secondary School	1,400,000	-	-	1,400,000	-	1,400,000	-
Kongasis Secondary School	2,900,000	-	-	2,900,000	2,900,000	-	100
Kikopey Secondary School	2,900,000	-	-	2,900,000	2,900,000	-	100
Karunga Secondary School	2,900,000	-	-	2,900,000	1,400,000	1,500,000	48
Kariandusi Secondary School	6,000,000	-	-	6,000,000	3,000,000	3,000,000	50
Coulson Secondary School-	4,200,000	-	-	4,200,000	-	4,200,000	-
St. Paul Mbegi Secondary School-	2,800,000	-	-	2,800,000	2,800,000	-	100
Ndibai Secondary School	1,100,000	-	-	1,100,000	-	1,100,000	-
Total	24,200,000	-	-	24,200,000	13,000,000	11,200,000	

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023			
9.0 Tertiary institutions Projects				-		-	
Gilgil Technical & Vocational College	4,000,000	-	-	4,000,000	4,000,000	-	100
Total	4,000,000		-	4,000,000	4,000,000	-	100

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

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10.0 Security Projects				-		-	
Gatamaiyu Chief's Office	2,150,000	-	-	2,150,000		2,150,000	-
Kongasis Chief's office	100,000	-	-	100,000		100,000	-
Gema Police Post	2,650,000	-	-	2,650,000		2,650,000	-
Mbaruk Chief's office	100,000	-	-	100,000	100,000	-	100
Mbaruk Chief's office	400,000	-	-	400,000	400,000	-	100
Total	5,400,000	-	-	5,400,000	500,000	4,900,000	
11.0 Acquisition of assets				-		-	
Gilgil NGCDF Office Motor Vehicle	4,000,000	8,076,376	-	12,076,376	-	12,076,376	-
Gilgil NGCDF OFFICE Motorbike	200,000		-	200,000	-	200,000	-
Gilgil NGCDF Office furniture	500,000		-	500,000	-	500,000	-
Total	4,700,000	8,076,376	-	12,776,376	-	12,776,376	-

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
12.0 Oversight Committee Expenses							
2.1 Capacity building	490,000	-	-	490,000	-	490,000	-
2.2 Committee allowances	300,000	-	-	300,000	-	300,000	-
2.3 Use of goods and services	210,000	-	-	210,000	-	210,000	-
	1,000,000	-	-	1,000,000	-	1,000,000	-
13.0 Other payments				-		-	

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Gilgil NGCDF Strategic Plan	3,500,000			3,500,000	2,784,000	716,000	80
Total	3,500,000	-	-	3,500,000	2,784,000	716,000	
Unallocated fund							
Unapproved projects	6,200,000			6,200,000		6,200,000	
AIA	3,000			3,000		3,000	-
PMC savings	451,417			451,417		451,417	-
Total	6,654,417		-	6,654,417	-	6,654,417	-
	145,542,020	13,115,958	-	158,657,978		74,245,026	-

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	2,760,046	2,552,412	-	5,312,458	2,774,126	2,538,332	52
Use of goods and services	10,287,838	1,181,122	-	11,468,960	5,839,312	5,629,648	51
Transfers to Other Government Units	57,460,000	-	-	57,460,000	37,660,000	19,800,000	66
Other grants and transfers	59,179,719	1,306,048	-	60,485,767	35,355,514	25,130,253	58
Acquisition of Assets	4,700,000	8,076,376	-	12,776,376	-	12,776,376	-
Oversight Committee Expense	1,000,000	-	-	1,000,000	-	1,000,000	-
Other payments	3,500,000	-	-	3,500,000	2,784,000	716,000	80
UNALLOCATED/UNAPPROVED FUND	6,654,417	-	-	6,654,417	-	6,654,417	-
TOTAL	145,542,020	13,115,958	-	158,657,978	84,412,952	74,245,026	53

(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)

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

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XIV. 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-Gilgil 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.

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

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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.

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

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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.

Gilgil Constituency

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Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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.

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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 30th June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 30th June 2023.

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.

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE NO. B140889		42,088,879
AIE NO. B105437		44,000,000
AIE NO. B105767		24,000,000
AIE NO. B128501		6,000,000
AIE NO. B154010		15,000,000
AIE NO. B128812		14,000,000
AIE NO. B164453		31,088,879
AIE NO. B155815		3,000,000
B185060	7,000,000	
B185337	6,000,000	
B185600	15,000,000	
B206347	12,000,000	
B185888	5,000,000	
B205731	12,000,000	
B205993	15,000,000	
B207858	16,000,000	
TOTAL	88,000,000	179,177,758

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings		0
Receipts from the Sale of Vehicles and Transport Equipment		0
Receipts from the Sale Plant Machinery and Equipment		0
Receipts from the Sale of Office and General Equipment		0
TOTAL	0	0

Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		0
Rents		0
Receipts Sale of Tender Documents	3,000	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	451,417	0
Other Receipts Not Classified Elsewhere (specify)	0	0
TOTAL	454,417	0

4. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,370,497	1,505,961
Personal allowances paid as part of salary	120,000	0
House allowance	226,800	256,800
Transport allowance	236,000	276,000
Leave allowance	20,000	24,000
Gratuity-contractual employees	766,429	157,866
Employer Contributions Compulsory national social security schemes	34,400	14,400
TOTAL	2,774,126	2,235,027

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Notes to the Financial Statements (Continued)

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	646,000	1,545,300
Other committee expenses	1,416,970	4,001,700
TOTAL	2,062,970	5,547,000

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	106,106	103,388
Communication, supplies and services	407,794	78,738
Domestic travel and subsistence	391,600	422,800
Printing, advertising and information supplies & services	0	2,082,695
Rentals of produced assets		0
Training expenses	1,096,268	2,498,000
Hospitality supplies and services	414,400	627,200
Insurance costs	0	0
Bank Service Commission and charges	3,600	70,660
Specialised materials and services	0	0
Office and general supplies and services	389,700	-
Fuel , oil & lubricants	306,574	300,000
Other operating expenses	0	0
Security operations	614,800	
Routine maintenance - vehicles and other transport equipment	0	469,356
Routine maintenance- other assets	45,500	0
TOTAL	3,776,342	6,652,837

*Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes to the Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	20,660,000	45,540,000
Transfers to Secondary Schools	13,000,000	30,350,000
Transfers to Tertiary Institutions	4,000,000	0
TOTAL	37,660,000	75,890,000

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	21,013,735	25,031,423
Bursary -Tertiary (see attached list)	11,498,250	19,978,221
Bursary- Special Schools	2,343,529	1,500,000
Mocks & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	
Security Projects (see attached list)	500,000	11,250,000
Sports Projects (see attached list)	0	4,739,300
Environment Projects (see attached list)	0	1,180,000
Emergency Projects (see attached list)	0	10,180,000
TOTAL	35,355,514	73,858,944

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets		
TOTAL	0	0

10. Oversight Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	0	0
Other COC expenses	0	0
TOTAL	0	0

11. Other Payments

Description	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	2,784,000	0
ICT Hubs	0	0
Roads Projects		16,000,000
TOTAL	2,784,000	16,000,000

12. Cash Book Bank Balance

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<i>Equity Bank Gilgil</i>	17,157,423	13,115,958
	0	0
TOTAL	17,157,423	13,115,958

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13. Outstanding Imprests

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2022)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
TOTAL				-

14. Retention and Gratuity

Description	2022-2023	2021-2022
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

Description	2022-2023	2021-2022
	Kshs (1/7/2022)	Kshs (1/7/2021)
Bank accounts	13,115,958	14,122,008
Cash in hand		
Imprest		
TOTAL	13,115,958	14,122,008

[Provide short appropriate explanations as necessary]

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Notes to the Financial Statement Continued

16. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	13,115,958.00		13,115,958
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	13,115,958.00	-	13,115,958

17. Changes in Accounts Receivable – Outstanding Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables D-A	-	-

18. Changes in Accounts Payable – Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
Net changes in accounts payables D-A	-	-

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Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	696,000.00	-
TOTAL	696,000.00	-

19.2: Pending Staff Payables (See Annex 2)

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Staff	-	579,357
Others (specify)	-	-
TOTAL		579,357

19.3: Unutilized Fund (See Annex 3)

Description	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,538,332	2,552,412
Use of goods and services	3,617,148	1,181,122
Committee	2,012,500	0
Amounts due to other Government entities (see attached list)	19,800,000	0
Amounts due to other grants and other transfers (see attached list)	25,130,253	1,306,048
Constituency oversight Committee	1,000,000	0
Acquisition of assets	12,576,376	8,076,376
Others (specify)	0	0
Strategic Plan	716,000	0
Funds pending approval	6,654,417	
Total	74,045,026	13,115,958

***Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

18.4: PMC account balances (See Annex 5)

Description	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	14,317,999	34,448,920
		-
	14,317,999	34,448,920

*Gilgil Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2022-2023	2021-2022	
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10. Strategic Plan						
11.						
12.						
Sub-Total						
Grand Total						

Gilgil Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Gilgil Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Payment of Salaries to Contractual Employees	2,538,332	2,552,412	
Use of goods & services	Goods and Services	3,617,148	1,181,122	
Committee expenses	Committee Expenses	2,012,500	-	
Amounts due to other Government entities		8,167,980	3,733,534	
PRIMARY Schools				
Kongasis Primary School	Renovation to completion of five classrooms	3,000,000		
Chemichemi Primary School	Construction to completion of two classrooms and purchase of 40 desks	2,800,000		
st. Patricks Primary School	Construction to completion of an administration block-four(4) rooms	2,500,000		
Mitimingi Primary School	Water Connection to school and Purchase of 10,000 litres water tank	300,000		
Secondary Schools				
Kamathatha Secondary School	Construction to completion of one classroom and purchase of 20 lockers and chairs	1,400,000		
Karunga Secondary School	Completion to use of a 40 students capacity single laboratory	1,500,000		
Kariandusi Secondary School	Completion to use of a single storey laboratory	3,000,000		
Coulson Secondary School-	Construction to completion of three classrooms and Purchase of 60 lockers & chairs	4,200,000		
Ndibai Secondary School	Completion of a 40 students capacity twin lab	1,100,000		

Gilgil Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2023

Sub-Total		19,800,000		
Amounts due to other grants and other transfers				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,802,382	172,390	
Bursary	: Bursary for the needy students	6,611,837	1,117,624	
Sports	To carry out constituency sports tournaments and the winning teams/schools to be awarded with trophies, balls ,and games kits	2,902,477	2,477	
Environment	Construction of School fence(5 acres land)using chainlink ,concrete poles and barbed wire and a Gate	2,913,557	13,557	
Security Projects				
Gatamaiyu Chief's Office	Construction to completion of a Chiefs office comprising of 3 offices and purchase of office furniture:	2,150,000		
Kongasis Chief's office	Electricity connections: piping, wiring and sockets installation	100,000		
Gema Police Post	Construction to completion of a police administration block comprising of two (2) offices, two (2) cells and armory and purchase of office furniture	2,650,000		
Sub-Total		25,130,253	1,306,048	
Acquisition of assets	Purchase of Motor vehicle/Motorbike/Assets	12,576,376	8,076,376	
Constituency Oversight Committee		1,000,000	1,000,000	
Others (<i>specify</i>)		-	-	
Strategic Plan	To facilitate in preparation, facts		-	

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	collection designing, typesetting and printing of Gilgil NG-CDF Strategic plan for the period between 2023-2027	716,000		
Sub-Total		716,000	-	
Funds pending approval		6,654,417	-	
Grand Total	-	74,245,026	13,115,958	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost Kshs 2020/2021	Additions during the year	Disposals during the year	Historical Cost Kshs 2021/2022
Land	0	-		0
Buildings and structures	11,300,000	-		11,300,000
Transport equipment	6,600,740	-		6,600,740
Office equipment, furniture and fittings	2,840,342	-		2,840,342
ICT Equipment, Software and Other ICT Assets	781,000			781,000
Other Machinery and Equipment				
Heritage and cultural assets	0			0
Intangible assets	0			0
TOTAL	21,522,082		0	21,522,082

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Annex 5 –PMC Bank Balances As At 30th June 2023

S/NO.	PMC NAME	BANK NAME	ACCOUNT NUMBER	BANK BALANCE 2022/2023 (Kshs.)	BANK BALANCE 2021/2022(Kshs.)
1	CEDER PRIMARY SCHOOL	CO-OPERATIVE	1141403484900	3,662.50	60,613.00
2	CHEMICHEMI PRIMARY SCHOOL	CO-OPERATIVE	1141403478700	14,572.00	406,493.00
3	CHOKERERIA ACC. OFFICE	EQUITY	770279871432		170.00
4	COULSON GIRLS SECONDARY	EQUITY	770262756533		649,943.00
5	CURA PRIMAR SCHOOL	CO-OPERATIVE	1139118612400	105,910.12	362,915.00
6	CYPRESS PRIMARY SCHOOL	EQUITY	770262810761	62,461.00	678,375.00
7	DCC GILGIL	EQUITY	770279784029	442.50	47,043.00
8	DCIO GILGIL	EQUITY	770279884431		2,588.00
9	EBURRU PRIMARY	CO-OPERATIVE	1141404499200		200,325.00
10	EBURRU PRIMARY SCHOOL	EQUITY	770281221740		68,838.00
11	EBURRU SECONDARY SCHOOL	CO-OPERATIVE	1141778125500	12,796.00	592,796.00
12	ECHARIRIA PRIMARY SCHOOL	EQUITY	770266623480		40,840.00
13	ELEMENTAITA POLICE STATION	CO-OPERATIVE	1141404420600		370.00
14	ELEMENTAITA POLICE POST	CO-OPERATIVE	1141404420600		370.00
15	ELEMENTAITA PRIMARY SCHOOL	CO-OPERATIVE	1141118891900	61,402.00	1,179,086.00
16	ELEMENTAITA WARD EDUCATION	EQUITY	770279867341		90.00
17	GARRISON SECONDARY SCHOOL	EQUITY	770279027121	1,970.00	65,970.00
18	GILGIL CHIEF'S OFFICE	EQUITY	770280910572		430.00
19	GILGIL CONSTITUENCY ICT CENTRE	CO-OPERATIVE	1141404666300		1,177.00
20	GILGIL DAY SECONDARY	CO-OPERATIVE	1139403253800	1,682,956.00	1,694,956.00
21	GILGIL DEB PRIMARY SCHOOL	EQUITY	770263323420	94.70	95.00
22	GILGIL GIRLS HIGH SCHOOL	EQUITY	770263950393		530.00
23	GILGIL HIGHWAY PRIMARY	CO-OPERATIVE	1139118881700	3,646,588.00	101,028.00
24	GILGIL NG-CDF PERIMETER WALL	EQUITY	770279589211		400.00
25	GILGIL NYS PRIMARY SCHOOL	CO-OPERATIVE	1139115881200		871.00
26	GILGIL OCPD OFFICE	EQUITY	770280916103	(380.10)	372.00
27	GILGIL TEACHERS PRIMARY SCHOOL PROJRCT	CO-OPERATIVE	01139404607500		

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				35,635.00	
28	GILGIL TECHNICAL TRAINING INSTITUTE	EQUITY	770280769730	4,013,965.00	97,587.00
29	GILGILTEACHERS PRIMARY SCHOOL	CO-OPERATIVE	1139404607500		500,667.00
30	GITARE CHIEF'S OFFICE	EQUITY	770278994414		650.00
31	GITARE PRIMARY SCHOOL	CO-OPERATIVE	1139404649101	237,753.00	1,201,074.00
32	GITARE SECONDARY	CO-OPERATIVE	1141778086500		13,965.00
33	GWACHATI PRIMARY SCHOOL	EQUITY	770278721796	1,165.00	1,165.00
34	ITHERERO PRIMARY SCHOOL	CO-OPERATIVE	1141403477400		1,502,206.00
35	JAICA POLICE POST	EQUITY	770282821716		1,700,000.00
36	KAGUMU PRIMARY SCHOOL	CO-OPERATIVE	114140224500		12,311.00
37	KAHUHO PRIMARY	EQUITY	770278986442		4,295.00
38	KAHUHO SECONDARY	EQUITY	770262767275	80,487.00	80,487.00
39	KAMATHATHA PRIMARY SCHOOL	EQUITY	770282398041		28,090.00
40	KAMATHATHA SECONDARY	EQUITY	770279864385	12,695.00	1,202,252.00
41	KANGARI PRIMARY SCHOOL	CO-OPERATIVE	1139119411200		1,514.00
42	KANORERO PRIMARY	CO-OPERATIVE	1141403513800		57,983.00
43	KANYAWA PRIMARY SCHOOL	EQUITY	770282483443	1,059.00	849,275.00
44	KAPKURES PRIMARY SCHOOL	CO-OPERATIVE	1141404494100		1,483.00
45	KARIANDUSI PRIMARY	CO-OPERATIVE	1141778085800		8,250.00
46	KARIANDUSI SECONDARY SCHOOL	CO-OPERATIVE	1141404468500	2,280.00	2,000,290.00
47	KARUNGA POLICE POST	EQUITY	770279907867	46,605.00	46,605.00
48	KARUNGA PRIMARY SCHOOL	CO-OPERATIVE	1139118637600		204,229.00
49	KARUNGA SECONDARY SCHOOL	CO-OPERATIVE	1141778248200	3,788.56	1,002,789.00
50	KASAMBARA PRIMARY SCHOOL	CO-OPERATIVE	1141404964800		596.00
51	KASARANI POLICE POST	EQUITY	770279906252	82,771.00	103,271.00
52	KEKOPEY PRIMARY SCHOOL	CO-OPERATIVE	1141404870500		90,188.00
53	KEKOPEY SECONDARY SCHOOL	CO-OPERATIVE	1141404897000	189,597.50	1,000,963.00
54	KIAMBOGO ANTI STOCK THEFT UNIT	EQUITY	770281032197		158,540.00
55	KIAMBOGO TOWNSHIP PRIMARY	CO-OPERATIVE	1141403451400		510,601.00
56	KIGOGO PRIMARY SCHOOL	CO-OPERATIVE	1139115885700		264.00
57	KIKOPEY CHIEF'S OFFICE	EQUITY	770278976096		10,320.00

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58	KIKOPEY POLICE POST	EQUITY	770279877509		6,305.00
59	KIPTANGWANYI A.P HOUSE	EQUITY	770278989875		1,565.00
60	KIUNGURURIA POLICE POST	EQUITY	770279005244		662.00
61	KIUNGURURIA PRIMARY SCHOOL	CO-OPERATIVE	1141404954200		7,871.00
62	KOLIFAR PRIMARY SCHOOL	CO-OPERATIVE	1141404897100		1,058.00
63	KOMOTHAI PRIMARY SCHOOL	CO-OPERATIVE	1141404504900		8,324.00
64	KONGASIS POLICE POST	EQUITY	770279877837		22,805.00
65	KONGASIS SECONDARY	CO-OPERATIVE	1139403931600	7,210.50	1,031,531.00
66	LADYANN DELAMERE SEC SCHOOL	EQUITY	770262428124	10,772.00	10,772.00
67	LANGALANGA CHIEFS OFFICE	EQUITY	770262379444		82,754.00
68	LANGALANGA POLICE POST	CO-OPERATIVE	1141778125200		1,578.00
69	LANGALANGA PRIMARY	EQUITY	770278587629	18,400.00	18,400.00
70	LODIA PRIMARY	CO-OPERATIVE	1139404446200		782.00
71	MAKONGO PRIMARY SCHOOL	EQUITY	770262751741		182,527.00
72	MALEWA PRIMARY SCHOOL	CO-OPERATIVE	1139118878600	34,362.30	585,323.00
73	MALURA PRIMARY SCHOOL	CO-OPERATIVE	1139118888900		21,423.00
74	MBARUK CHIEFS OFFICE	EQUITY	770282695194	6,600.00	1,200,000.00
75	MBEGI PRIMARY SCHOOL	EQUITY	770262649404	84,764.37	453,989.00
76	MBEGI SECONDARY	EQUITY	770281021786	2,800,000.00	120.00
77	MBOGO PRIMARY SCHOOL	EQUITY	770282460793		60.00
78	MBOMBO PRIMARY SCHOOL	CO-OPERATIVE	1141404482600	9,029.00	1,000,299.00
79	MELI PRIMARY SCHOOL	EQUITY	770262875226	1,234.55	1,235.00
80	MITIMINGI CHIEF'S OFFICE	EQUITY	770278975825	1,335.00	1,335.00
81	MITIMINGI PRIMARY	EQUITY	770280802465	420.00	420.00
82	MITIMINGI SECONDARY	CO-OPERATIVE	1139116481600		2,201,432.00
83	MOROP CYPRESS SEC SCH	CO-OPERATIVE	1139404620900		12,705.00
84	MOROP PRIMARY SCHOOL	EQUITY	770262810064		984.00
85	MUGAA PRIMARY SCHOOL	CO-OPERATIVE	1139115877200	72,811.85	81,418.00
86	MUNANDA POLICE POST	CO-OPERATIVE	1141115264300		1,971.00
87	MUNANDA PRIMARY SCHOOL	CO-OPERATIVE	1141404862600	224,369.00	1,292,135.00
88	MUNANDA SECONDARY SCHOOL	EQUITY	770279890371		476.00

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89	MURINDATI PRIMARY SCHOOL	EQUITY	770282489805		600,000.00
90	MURINDU HIGHWAY PRIMARY SCH	EQUITY	770262419843	653.35	635.00
91	MURIRICUA PRIMARY SCHOOL	CO-OPERATIVE	1141404422500		3,380.00
92	MURIRICUA SECONDARY	CO-OPERATIVE	1139115878300		11,344.00
93	MUTHAITI PRIMARY SCHOOL	CO-OPERATIVE	1139118627500	82,257.45	475,937.00
94	MWEGA PRIMARY SCHOOL	CO-OPERATIVE	1141404492800		630.00
95	MWIRERI PRIMARY	EQUITY	770280895186		4,960.00
96	N.Y.S SECONDARY SCHOOL	EQUITY	0770279883961	435,094.00	
97	NAGUM PRIMARY SCHOOL	EQUITY	770280905215	57,631.00	90,578.00
98	NDERIT PRIMARY SCHOOL	CO-OPERATIVE	1141404115400		3,100.00
99	NDIBAI ASSISTANT CHIEFS OFFICE	EQUITY	770282470703		8,550.00
100	NDIBAI PRIMARY SCHOOL	EQUITY	770279046370		2,470.00
101	NDIBAI SECONDARY SCHOOL	EQUITY	770262415291		3,480.00
102	NDOGO SECONDARY SCHOOL	CO-OPERATIVE	1141404783100	41,458.45	602,125.00
103	NGECHO SECONDARY	EQUITY	770262218041		1,074,895.00
104	NGOMONGO PRIMARY SCHOOL	CO-OPERATIVE	1141404867000		26,371.00
105	NGUMO PRIMARY SCHOOL	CO-OPERATIVE	1141404213300		512.00
106	NGUMO SECONDARY	EQUITY	770262193181		1,231.00
107	NJERU PRIMARY	CO-OPERATIVE	1141778081000		3,085.00
108	NORTH KARATE SECONDARY SCHOOL	CO-OPERATIVE	1141404483000		42,715.00
109	NORTH KARATI PRIMARY	CO-OPERATIVE	1141404483000	42,715.00	42,715.00
110	NUTHU PRIMARY SCHOOL	CO-OPERATIVE	1141403470400		818.00
111	NYONDIA CHIEFS OFFICE	EQUITY	770281203654		206,030.00
112	NYONDIA PRIMARY	CO-OPERATIVE	1139118689900		953.00
113	NYONDIA SECONDARY	EQUITY	770268480377		101,395.00
114	NYS SECONDARY SCHOOL	EQUITY	770279883961		435,094.00
115	OLDUBEI PRIMARY SCHOOL	CO-OPERATIVE	1141404291800	35,113.00	35,113.00
116	OLEPOLOS PRIMARY SCHOOL	CO-OPERATIVE	1139404620800		498.00
117	OLEPOLOS PRIMARY SCHOOL	EQUITY	770280955736		24,310.00
118	OLESIRUA PRIMARY SCHOOL	EQUITY	770262541599	18,098.50	18,099.00


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119	OLESULTAN PRIMARY	CO-OPERATIVE	1139116887400		176,279.00
120	OLJORAI CHIEFS OFFICE	EQUITY	770282043099		640.00
121	OLJORAI PRIMARY SCHOOL	CO-OPERATIVE	1141404870600		3,719.00
122	OLJORAI SECONDARY	CO-OPERATIVE	1139116114300		1,139,684.00
123	ORKLAND PRIMARY	EQUITY	770280781636		18,005.00
124	SHELTER POLICE POST	EQUITY	770281253359		443,507.00
125	SONGOLOI SECONDARY SCHOOL	EQUITY	770282232739		350,940.00
126	ST ANDREWS TARABETE SEC SCH	CO-OPERATIVE	1139116115300		65,123.00
127	ST JOHNS PRIMARY SCHOOL	CO-OPERATIVE	1139404801700		2,715.00
128	ST PATRICK'S PRIMARY SCHOOL	CO-OPERATIVE	1139115880900		858.00
129	TANGI SITA PRIMARY SCHOOL	EQUITY	770278990797		111.00
130	TANGI TANO PRIMARY	CO-OPERATIVE	1141403514000	28,804.50	28,805.00
131	TANGITANO POLICE POST	EQUITY	770282490123		472,400.00
132	TARABETE CHIEF'S OFFICE	CO-OPERATIVE	1141403818800	3,991.50	2,065.00
133	THOME PRIMARY SCHOOL	EQUITY	770279032316		1,206,980.00
134	THUGUNUI PRIMARY	CO-OPERATIVE	1141404435500		46,964.00
135	THUGUNUI SECONDARY	EQUITY	770262714088	597.95	598.00
136	TWENDANE PRIMARY SCHOOL	CO-OPERATIVE	1141404461700		1,811.00
137	UTUMISHI GIRLS SEC SCH	EQUITY	770279616334		1,160.00
138	UTUMISHI PRIMARY SCHOOL	CO-OPERATIVE	1141403512900		24,736.00
139	WOODARD LANGALANGA SECONDARY	EQUITY	770263473947		36,223.00
	TOTALS			14,317,999.05	34,448,920.00

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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)
1.	Unconfirmed Project Management committee bank balances.	All Project Management committee bank balances have been reconciled	Resolved	Done
2.	Budgetary control and performance	Depends on the disbursements within the financial year		Done
3.	Projects implementation status	PIS Adjusted		

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Name: Miriam Naini
Fund Account Manager.

