


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL


REPORT
THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 31 JUL 2019

DAY: Wednesday

TABLED BY:
HON. MEMBER FOR
GITHUNGURI

Hon. Benjamin Njoroge
Majority Whip
Hon. Ahmed

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
GITHUNGURI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

Revised Template 30th June 2018



29 APR 2019
RECEIVED



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND

23 APR 2019

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jenaide Wangechi
3.	Sub-County Accountant	Cyrus Njau
4.	Chairperson NGCDFC	Joseph W.Kabari
5.	Member NGCDFC	Serah N.Mbugua

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF GITHUNGURI Constituency Headquarters

P.O. Box 147-00216
Githunguri
Deputy County Commissioner Compound





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

(f) NGCDF GITHUNGURI Constituency Contacts

Telephone: (254)
E-mail: cdfgithunguri@gmail.com
Website:

(g) NGCDF GITHUNGURI Constituency Bankers

Family Bank-Githunguri branch
002000033430
P.o Box 24-00216
Githunguri

(h) Independent Auditors

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

(i) Principal Legal Adviser

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





II.FORWARD BY THE CHAIRPERSONNGCDF COMMITTEE

The people of Githunguri constituency are determined to participate effectively in domesticating objectives of vision the big 5 in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness ,transparency , openness and accountability.

Financial year budget

In the financial year 2017/18 the NG-CDF Githunguri Constituency was allocated Ksh, **98,189,655.17 and so far we have received Ksh 86,810,345 for the financial year 2017/2018 and** the utilization has went well in which 90% of the funds allocated to projects has been utilized effectively as bellow.

Table 1.0 summary of budget performance

PROJECT	STATUS IN%
Thuita primary school- renovations	50%
Gitiha Secondary School-construction of kitchen	60%
Miguta Primary School-Construction of toilets	50%
Kambui Secondary School- Renovations	50%

Key achievements

We have therefore completed our allocations in time, and achieved the results as stipulated in the summary table above.

Challenges and emerging issues

The delay in implementing of the projects was due to the political situation in the country and the first disbursement was received on February 2018.

There is also a challenge in the education sector this is because there are many needy students who are in need of support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
23 APR 2018
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018



Member of Parliament commissioning the Kitchen



GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
23 APR 2019
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

Member of Parliament commissioning 2-rooms at Kambaa Police Line



 J. KABARI

Sign
CHAIRPERSON NG-CDF COMMITTEE

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
23 APR 2019
P. O. Box 147- 00216, GITHUNGURI
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-GITHUNGURI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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-GITHUNGURI 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-GITHUNGURI Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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.

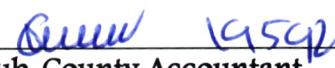
The Accounting Officer in charge of the NGCDF-GITHUNGURI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the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

Approval of the financial statements

The NGCDF-GITHUNGURI Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.



Fund Account Manager
Name: Jenaide Wangechi



Sub-County Accountant
Name: Cyrus Njau
ICPAK Member Number:

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
23 APR 2019
P. O. Box 147- 00216, GITHUNGURI
Sign.....



REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GITHUNGURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Githunguri Constituency set out on pages 8 to 28, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation – recurrent and development combined 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Githunguri Constituency as at 30 June 2018, 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 Act, 2015

Basis for Qualified Opinion

Net Financial Position

The statement of assets and liabilities as at 30 June 2018 reflects total financial assets of Kshs.43,629,690 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the net financial position of Kshs.43,629,690 has instead been presented as net liabilities.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Githunguri Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Githunguri Constituency for the year ended 30 June 2018

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Qualified Opinion 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Qualified Opinion section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund - Githunguri Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless management either intends to cease operations, or have no realistic alternative but to do so.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

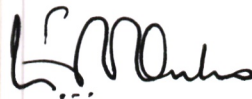
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern 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 ability of the Fund 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 sustaining 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 National Government Constituencies Development Fund - Githunguri Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi


21 May 2019

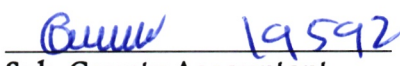
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	86,810,345	132,548,906
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	254,000	27,000
TOTAL RECEIPTS		87,064,345	132,575,906
PAYMENTS			
Compensation of employees	4	825,870	2,205,261
Use of goods and services	5	5,911,450	7,963,985
Transfers to Other Government Units	6	35,272,442	67,578,329
Other grants and transfers	7	14,755,434	39,754,335
Acquisition of Assets	8	-	1,989,360
Other Payments	9	-	-
TOTAL PAYMENTS		56,765,196	119,491,269
SURPLUS/DEFICIT		30,299,148	13,084,637

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GITHUNGURI Constituency financial statements were approved on _____ 2018 and signed by:


Fund Account Manager
Name: Jenaide Wangechi


Sub-County Accountant
Name: Cyrus Njau
ICPAK Member Number:



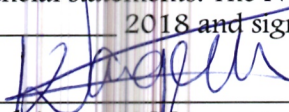


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES.

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	43,629,690	13,330,542
Cash Balances (cash at hand)	10B	-	-
TOTAL CASH AND CASH EQUIVALENTS		43,629,690	13,330,542
Current receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		43,629,690	13,330,542
FINANCIAL LIABILITIES			
Accounts payable-Retention	12	-	-
NET FINANCIAL ASSETS		43,629,690	13,330,542
REPRESENTED BY			
		-	-
Fund balance b/fwd 1st July...2017	13	13,330,542	245,905
Surplus/Defict for the year		30,299,148	13,084,637
Prior year adjustments	14	-	
NET LIABILITIES		43,629,690	13,330,542

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GITHUNGURI Constituency financial statements were approved on _____ 2018 and signed by:


Fund Account Manager
Name: Jenaide Wangechi


Sub-County Accountant
Name: Cyrus Njau
ICPAK Member Number:





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GITHUNGURI CONSTITUENCY

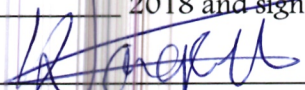
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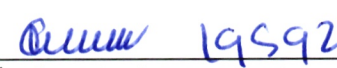
For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017-2018	2016-2017
Transfers from CDF Board	1	86,810,345	132,548,906
Other Receipts	3	254,000	27,000
		87,064,345	132,575,906
Payments for operating expenses			
Compensation of Employees	4	825,870	2,205,261
Use of goods and services	5	5,911,450	7,963,985
Transfers to Other Government Units	6	35,272,442	67,578,329
Other grants and transfers	7	14,755,434	39,754,335
Other Payments	9	-	-
Adjusted for:			
Adjustments during the year(retention)		-	-
		56,765,196	117,501,909
Net cash flow from operating activities		30,299,148	15,073,997
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	1,989,360
Net cash flows from Investing Activities		30,299,148	13,084,637
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	12	13,330,542	245,905
Cash and cash equivalent at END of the year	10A	43,629,690	13,330,542

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GITHUNGURI Constituency financial statements were approved on _____ 2018 and signed by:


 Fund Account Manager
 Name: Jenaide Wangechi


 Sub-County Accountant
 Name: Cyrus Njau
 ICPAK Member Number:

GITHUNGURI N.G CONSTITUENCY
 DEVELOPMENT FUND
 23 APR 2019
 P. O. Box 147- 00216, GITHUNGURI
 Sign.....



VIII. 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 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-GITHUNGURI 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

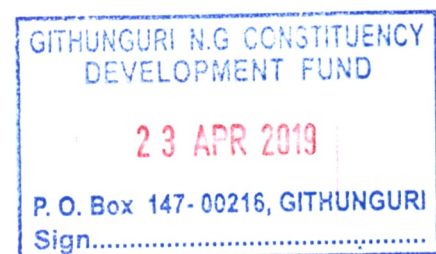
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

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

Transfers from the Exchequer

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





VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

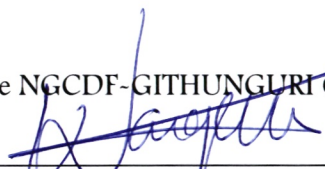
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	24,709,852	111,520,197	100,140,887	11,379,310	90%
Proceeds from Sale of Assets						
Other Receipts		254,000		254,000		
	86,810,345	24,963,852	111,520,197	100,394,887	11,379,310	90%
PAYMENTS						
Compensation of Employees	2,360,200	553,155.00	2,913,355	825,870	2,087,485	28.3%
Use of goods and services	8,952,731	2,503,362	11,456,093	5,911,450	5,544,643	51.6%
Transfers to Other Government Units	30,657,241	9,393,207	40,050,448	35,272,442	4,778,007	88.1%
Other grants and transfers	42,414,269	12,514,128	54,928,397	14,755,434	40,172,963	26.9%
Acquisition of Assets	2,425,903	-	2,425,903	-	2,425,903	0.0%
Other Payments	-	-	-	-	-	0.0%
TOTALS	86,810,345	24,963,852	111,774,197	56,765,196	55,009,001	50.8%


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(a) The constituency realized kshs 254,000 through sale of tenders, which is included as part of the adjustments.

(b) In the financial year 2017/2018, GITHUNGURI NG-CDF did not have underutilization of 90% or over utilization of over 100%

The NGCDF-GITHUNGURI Constituency financial statements were approved on _____ 2018 and signed by:


 Fund Account Manager
 Name: Jenaide Wangechi


 Sub-County Accountant
 Name: Cyrus Njau
 ICPAK Member Number:



VIII. 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 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-GITHUNGURI 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.

Tax Receipts

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

Transfers from the Exchequer

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



5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and 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 and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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 recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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





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IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Normal Allocation		5,500,000	50,152,354	
		37,905,172	500,000	
		43,405,173	4,094,828	
		-	36,853,449	
			40,948,275	
Conditional grants	AIE NO...		-	
	AIE NO...		-	
Receipt from other Constituency			-	
TOTAL		86,810,345	132,548,906	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Receipts from the Sale of Buildings				
Receipts from the Sale of Vehicles and Transport Equipment				
Receipts from the Sale Plant Machinery and Equipment				
Receipts from the Sale of office and general equipment				
	Total	-		
3 OTHER RECEIPTS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Interest Received		-		
Rents		-		
Sale of tender documents		254,000	27,000	

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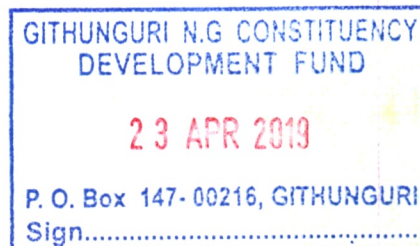
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	254,000	27,000

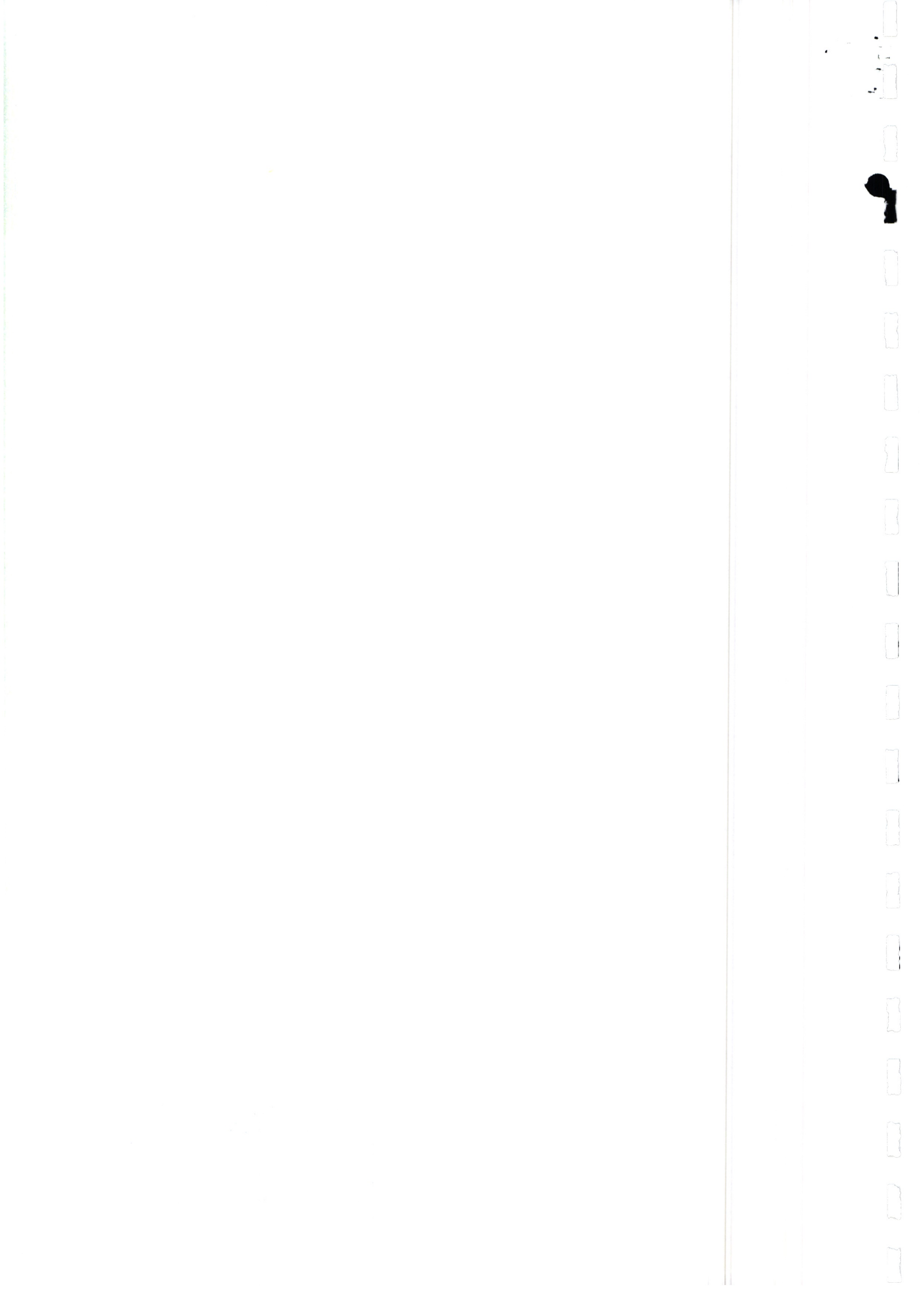
4 COMPENSATION OF EMPLOYEES

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,049,205	1,126,853
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
employer contribution to NSSF	11,200	15,360
gratuity	(234,534)	1,063,048
Total	825,870	2,205,261

5 USE OF GOODS AND SERVICES

Description	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	55,000	493,000
Office rent	-	
Communication, supplies and services	95,000	359,000
Domestic travel and subsistence	85,000	450,000
Printing, advertising and information supplies & services	125,000	523,000
Rentals of produced assets	-	
Training expenses	583,000	1,729,000
Other committee expenses	1,091,500	2,327,300
Committee allowance	1,533,000	1,415,000





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Hospitality supplies and services		-	
Insurance costs		-	
Specialised materials and services		-	
Office and general supplies and services		255,950	550,000
Fuel ,oil & lubricants		-	50,000
Other operating expenses KENAO		-	67,685
Routine maintenance – vehicles and other transport equipment		-	
strategic plan		2,088,000	
Total		5,911,450	7,963,985

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools	20,591,093	37,656,010
Transfers to secondary schools	13,228,640	25,692,269
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	1,452,709	4,230,050
TOTAL	35,272,442	67,578,329

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Bursary -Secondary	4,381,613	18,266,000
Bursary -Tertiary	690,000	14,999,000
Bursary-Special schools	-	
Mocks & CAT	-	
water/Sewers	-	
Agriculture (Markets)	-	
Electricity projects	-	
Security	5,973,296	563,500
Roads		-

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Sports			2,013,047
Environment		1,554,235	3,912,788
Emergency Projects (specify)		2,156,290	
Development - factories/stadiums		-	-
Total		14,755,434	39,754,335

8 ACQUISITION OF ASSETS

Non Financial Assets		2017-2018	2016-2017
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings			-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	1,194,360.00
Purchase of computers ,printers and other IT equipments			795,000.00
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
strategic plan			
Acquisition of Land		-	-
		-	-
Total		-	1,989,360

9 OTHER PAYMENTS

		2017-2018	2016-2017
		Kshs	Kshs
specify		-	-
			-
TOTAL		-	-

10A: Bank Balances (cash book bank balance)

Name of Bank	Account Number	2017-2018	2016-2017



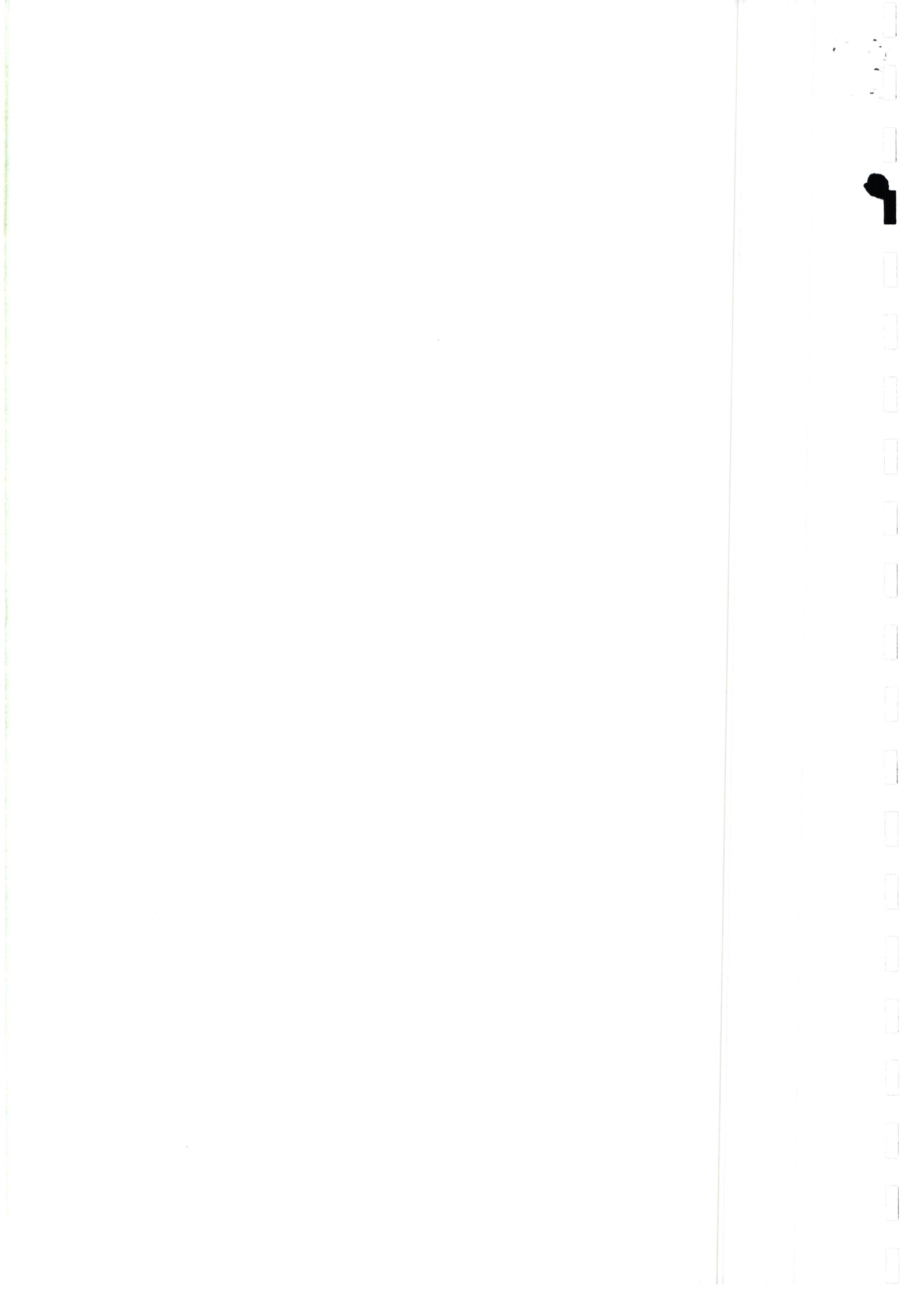
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		Kshs (30/6/2018)	Kshs (30/6/2017)	
<i>kcb</i>		39,308	13,330,542	
<i>FAMILY BANK</i>		43,590,382		
Total		43,629,690	13,330,542	
10B: CASH IN HAND				
		2017-2018	2016-2017	
		Kshs (30/6/2018)	Kshs (30/6/2017)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
Total		-	-	
		<i>[Provide cash count certificates for each]</i>		
11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Taken</i>	<i>Balance (30/6/2018)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-		-
<i>Name of Officer</i>	dd/mm/yy	-		-
Total				-
12 Retention				
		2017 - 2018	2016 - 2017	
Supplier/Contractor	PV No.			
TOTAL		-	-	
13 BALANCES BROUGHT FORWARD				
		2017 - 2018	2016 - 2017	
		Kshs (1/7/2017)	Kshs (1/7/2016)	
		13,330,542		
<i>kcb</i>			245,905	
Cash in hand				
Imprest				

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Total		13,330,542	245,905	
		<i>[Provide short appropriate explanations as necessary]</i>		
14 PRIOR YEAR ADJUSTMENTS				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Bank accounts			-	
Cash in hand		-	-	
Imprest		-	-	
Total		-	-	
15 OTHER IMPORTANT DISCLOSURES				
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Construction of buildings		-		
Construction of civil works		-		
Supply of goods		-		
Supply of services		-		
TOTAL		-		
15.2: PENDING STAFF PAYABLES (See Annex 2)				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Senior management		-		
Middle management		-		
Unionisable employees		-		
Others (<i>specify</i>)		-		
		-		
15.3: OTHER PENDING PAYABLES (See Annex 3)				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Amounts due to other Government entities (see attached list)		-		
Amounts due to other grants and other transfers (see attached list)		-		
Others (<i>specify</i>)		-		





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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	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.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10. SALARIES							
11. NSSF							
12. NHIF							
	Sub-Total						
	Grand Total						

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ANNEX 3 – UNUTILIZED FUNDS

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES				
Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance
		a	b	d=a-c
Amounts due to other Government entities				
PRIMARY SCHOOL				
Kamondo Primary School	Installation of water tank – Purchase of 5000ltrs water tank and construction of a stand	650,000.00		650,000.00
Gathaithi Primary School	Renovation of classrooms-painting works,roof and veranda to 18no.classrooms	1,844,827.00		1,844,827.00
Miguta Primary School	Construction of 4 pit latrines-Digging of pits,construction of concrete slab,walling,fixing of doors,plaster to walls and roofing works	37,736.00		37,736.00
Mathanja Primary School	Construction of 6 pit latrines-Digging of pits,construction of concrete slab,walling,fixing of doors,plaster to walls and roofing works	145,561.58		145,561.58
SECONDARY SCHOOL				
Kahunira Secondary School	Completion of 2no.classrooms above existing classrooms with a concrete slab- superstructure walling, roofing with a concrete slab, fixing of windows and doors, plastering and painting works	3,500,000.00		3,500,000.00
Mukua Secondary School	Installation of water tank – Purchase of 5000ltrs water tank and construction of a stand	650,000.00		650,000.00
Gathirimu Girls High School	Construction of 2no.classrooms on a sloppy ground-foundation detail up to floor slab, superstructure walling,roofing,fixing of windows and doors,finishes to walls and floor,painting works	206,490.90		206,490.90
Kambui Girls High School	Renovation of 6 classrooms-hacking of existing floor screed,replacement with floor tiles,painting works	478,997.40		478,997.40
Bursary Secondary /tertiary Schools	Payment of bursary to needy student.	24,954,248.62	-	24,954,248.62
Amounts due to other grants and other transfers				



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ROADS PROJECTS				
Githunguri CDF Office	Filling of potholes/murraming of road to the CDF Office		1,003,448.27	1,003,448.27
Security Projects				
Gitiha AP Post	Extension of AP Line		400,000.00	400,000.00
Kiberethi AP Post	Construction of two additional AP Lines- Foundation detail up to floor slab ,superstructure walling,roofing,fixing of windows and doors,finishes to walls and floors,painting works		159,111.37	159,111.37
Kiairia AP Post	Construction of two additional AP Lines- Foundation detail up to floor slab ,superstructure walling,roofing,fixing of windows and doors,finishes to walls and floors,painting works		146,154.18	146,154.18
Gatiiguru AP Post	Construction of two additional AP Lines- Foundation detail up to floor slab ,superstructure walling,roofing,fixing of windows and doors,finishes to walls and floors,painting works		151,292.38	151,292.38
Kambaa AP Post	Construction of two additional AP Lines- Foundation detail up to floor slab ,superstructure walling,roofing,fixing of windows and doors,finishes to walls and floors,painting works		159,111.38	159,111.38
HEALTH PROJECT				
Mbari Ya igi dispensary	Construction of waiting bay		160,000.00	160,000.00
ENVIRONMENT PROJECTS				
Githunguri District Headquarters	Bush clearing and ditch cleaning of the Githunguri District Headquarters		437,931.03	437,931.03
Karia Primary School	Water conservation and harvesting by putting up water tank(5000ltrs),putting up gutters and slabs		45,492.97	45,492.97
Thuita Primary School	Water conservation and harvesting by putting up water tank(5000ltrs),putting up gutters and slabs		45,492.97	45,492.97
Riamute Primary School	Water conservation and harvesting by putting up water tank(5000ltrs),putting up gutters and slabs		45,492.97	45,492.97





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Githunguri(mukua) primary school	Water conservation and harvesting by putting up water tank(5000ltrs),putting up gutters and slabs	45,492.97		45,492.97
EMERGENCY				
Emergency	To cater for any unforeseen occurrences/ calamities in the constituency during the financial year	2,981,641.03		2,981,641.03
OTHERS				
CONSTITUENCY INNOVATION HUB (CIH)				
ICT Hub	Installation of Digital Innovation Hub in Githunguri ward	1,169,256.75		1,169,256.75
ICT Hub	Installation of Digital Innovation Hub in Komothai ward	1,169,256.75		1,169,256.75
ICT Hub	Installation of Digital Innovation Hub in Githiga ward	1,169,256.75		1,169,256.75
ICT Hub	Installation of Digital Innovation Hub in ikinu ward	1,169,256.75		1,169,256.75
Githunguri NG-CDF Office	Renovation of NG-CDF office-plumbing works,floor repair,painting works and replacement of windows and tiles	1,580,903.40		1,580,903.40
Githunguri NG-CDF Office	Construction of an office store room	1,000,000.00		1,000,000.00
STATEGIC PLAN				
Constituency strategic plan	Drawing up the constituency strategic plan for 2017-2022(5 YR PLAN)	3,500,000.00		1,412,000.00
Energy saving Jikos	Installation of jikos to schools	500,000.00		500,000.00
Administration	Employee salaries	3,163,156.00		3,163,156.00
Goods and Services	Purchase of fuel,repairs and maintenance,printing,stationery,telephone,travel and subsistence,office tea	5,002,177.64		4,427,391.58
Grand Total				55,009,001.00

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUEN

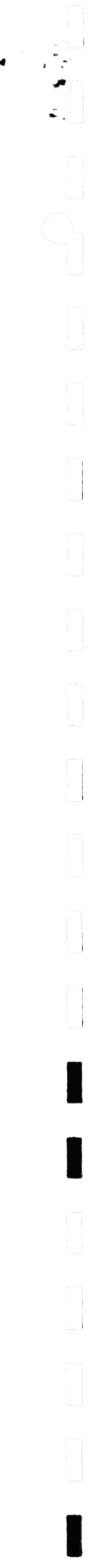
Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,194,360.00	-	-	1,194,360.00
ICT Equipment, Software and Other ICT Assets	795,000.00	-	-	795,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	1,989,360.00	-	-	1,989,360.00

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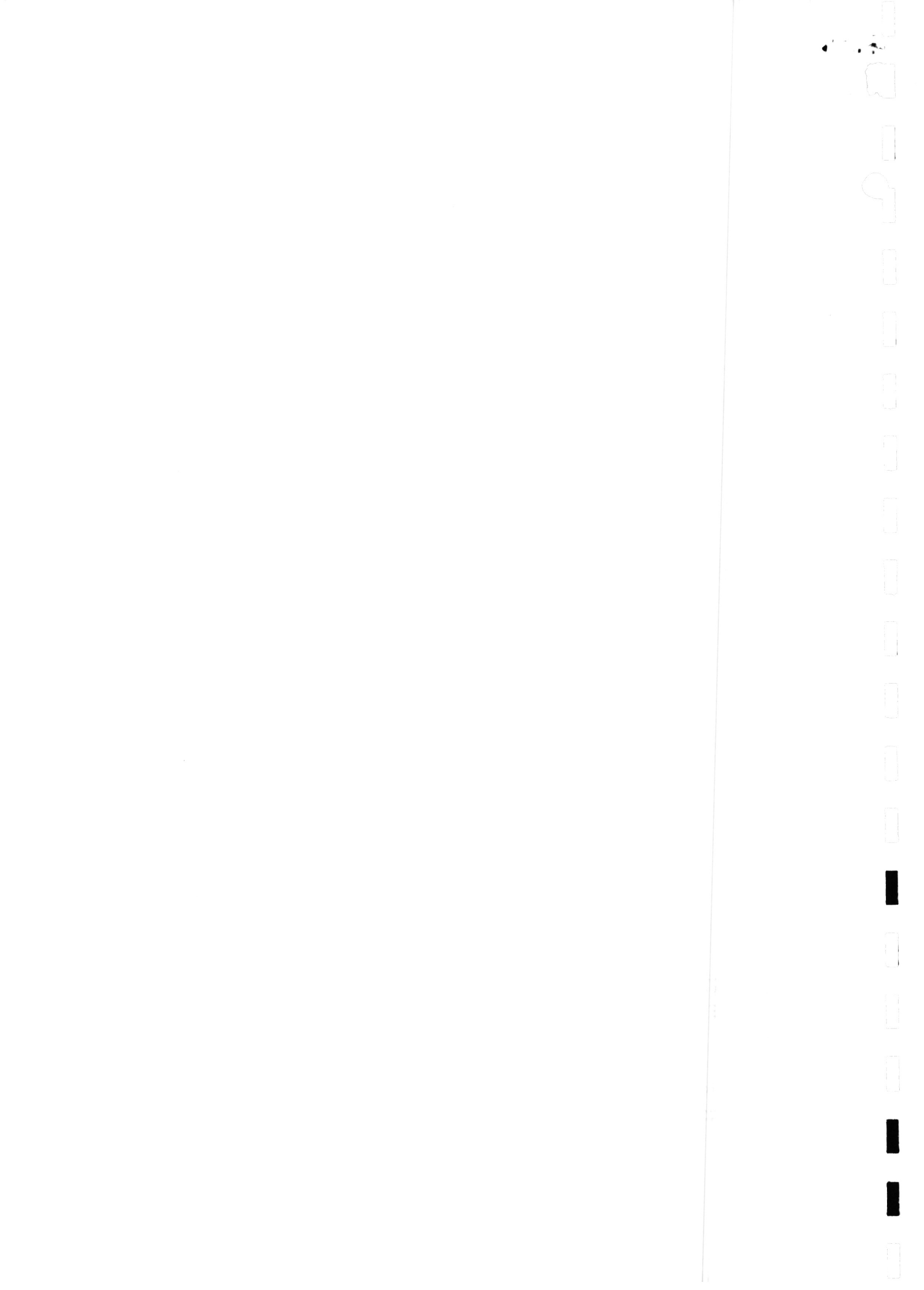
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Gathiru-ini Pry.School	K-Unity	0021000025300	543,183.00	
Karia Sec.School	Family Bank	002000020613	3,227,283.15	
Ngemwa Sec.School	Cooperative Bank	01120537811200	28704	
Kambui Girls Sec.School	Family Bank	002000033672	3,021,002	
Gathirimu Girls High School	Cooperative Bank	01141538770200	4,793509	
St.Vincent-Lioki Sec.School	Equity Bank	0930294899318		393,292
Kiaibabu Pry.School	Family Bank	002000033655	2,802,780	
Nginduri Pry.School	Family Bank	002000025474	2,000,469	
Riamute Pry.School	Family Bank	002000025475	5,060,817	
Thuita Pry.School	Family Bank	002000025479	4,116,657	
Githunguri Pry.School	Family Bank	002000030523	999,563	
Ngewa Pry.School	Cooperative Bank	01120537892000	289128	
Mitahato Primary School	Family Bank	002000028723		271,296
Ngemwa Primary School	KCB Bank	1183575998		
Kigumo Pry.School	Family Bank	002000032049	4971	
Kiberethi AP Post	Cooperative Bank	01141538770400		1188130
Gatiiguru AP Post	Family Bank	002000028721	1,228,425	
Kambaa AP Post	Family Bank	002000033665	1,188,130	
Githunguri CDF Environment project	Cooperative Bank	01141538772000	1,554,235.00	
Komothai Primary School	Cooperative Bank	01120537990900	1,186,602.42	
Ndireti Pry.School	Cooperative Bank	01120538289500	1,154,498.98	

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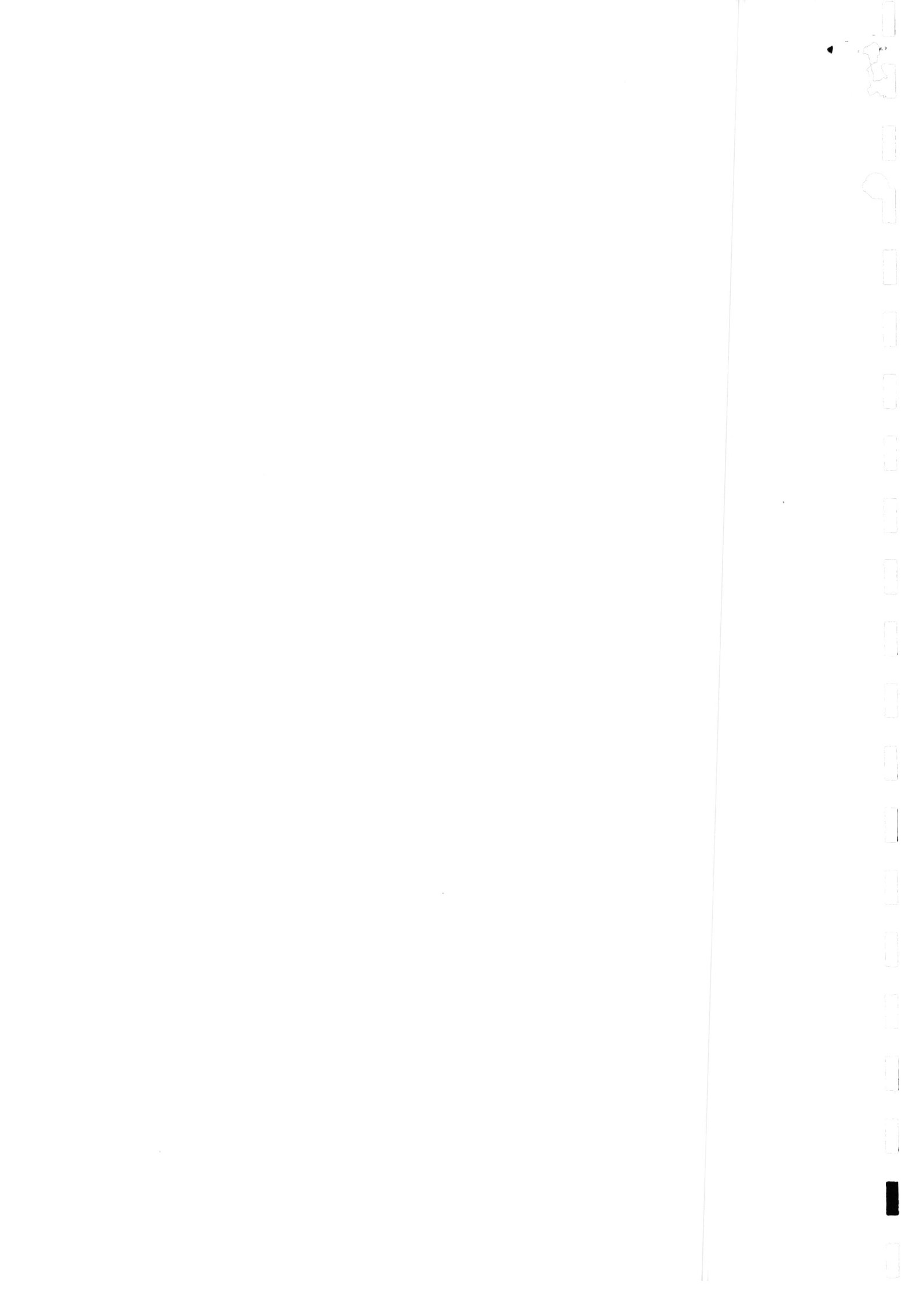
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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Gathugu AP Lines/post	Family Bank	002000028720	1,695,652.75	
Miguta Primary School	Family Bank	002000027164	955,275.00	
Mathanja Pry.School	Cooperative Bank	01141538770300	1,201,679.00	
Kiiria AP Post	Cooperative Bank	01141538769900	1,208,412	
Gituha Sec.School	Family Bank	002000019033	1,592,857	
Githunguri Technical Sec. School	Family Bank	002000014083	100,000.00	
Githioro Pry.School	Family Bank	002000027166	60,000.00	
Kiambururu Pry.School	Family Bank	002000031311	180,000.00	
Matuguta Pry.School	Equity Bank	0930270720208	21,928.50	
Ikinu Primary School	Family Bank	002000031310	992,787	
Total			41,208,548.80	1,852,718.0 0

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. of the external audit report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
C F BOARD /GEN- AUDIT / VOL.1 V/067	FUNDING	<p>Observations</p> <ul style="list-style-type: none"> The constituency has received all funding during the periods 2014-2015, 2015-2016 and 2016-2017. 	FAM	RESOLVED	RESOLVED
C F BOARD /GEN- AUDIT / VOL.1 V/067	Cash book	<p>The cash book had been posted up to 13.04.2017 at the time of audit.</p> <p>The following were the cash column and bank column balances as at this date;</p> <p>Cash column balance kshs 100,000.00</p> <p>Bank column balance kshs 17,121,910.13</p> <p>The cash balance of kshs 100,000.00 relates to standing impest held by the fund account Manager for</p>	FAM	RESOLVED	RESOLVED

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		normal office operations activities.			
C F BOARD / GEN- AUDIT / VOL.1 V/067	NGEMWA SECONDARY SCHOOL	<p>Recommendations</p> <ul style="list-style-type: none"> Management to provide bill of quantity with engineer's estimate and tender minutes for construction of multipurpose hall. 	FAM	RESOLVED	RESOLVED

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