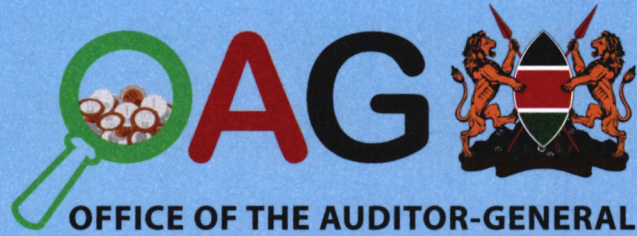


REPUBLIC OF KENYA

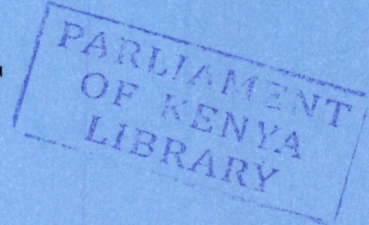


Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY

DATE: 15 AUG 2023

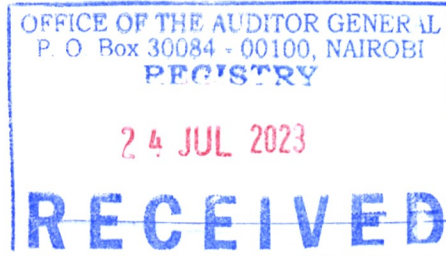
DAY:

TUESDAY ON

Hon Kimani Ichungwaho
Leader, Majority Party
Insigni Mwalu

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

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



Revised Template 30th June 2022



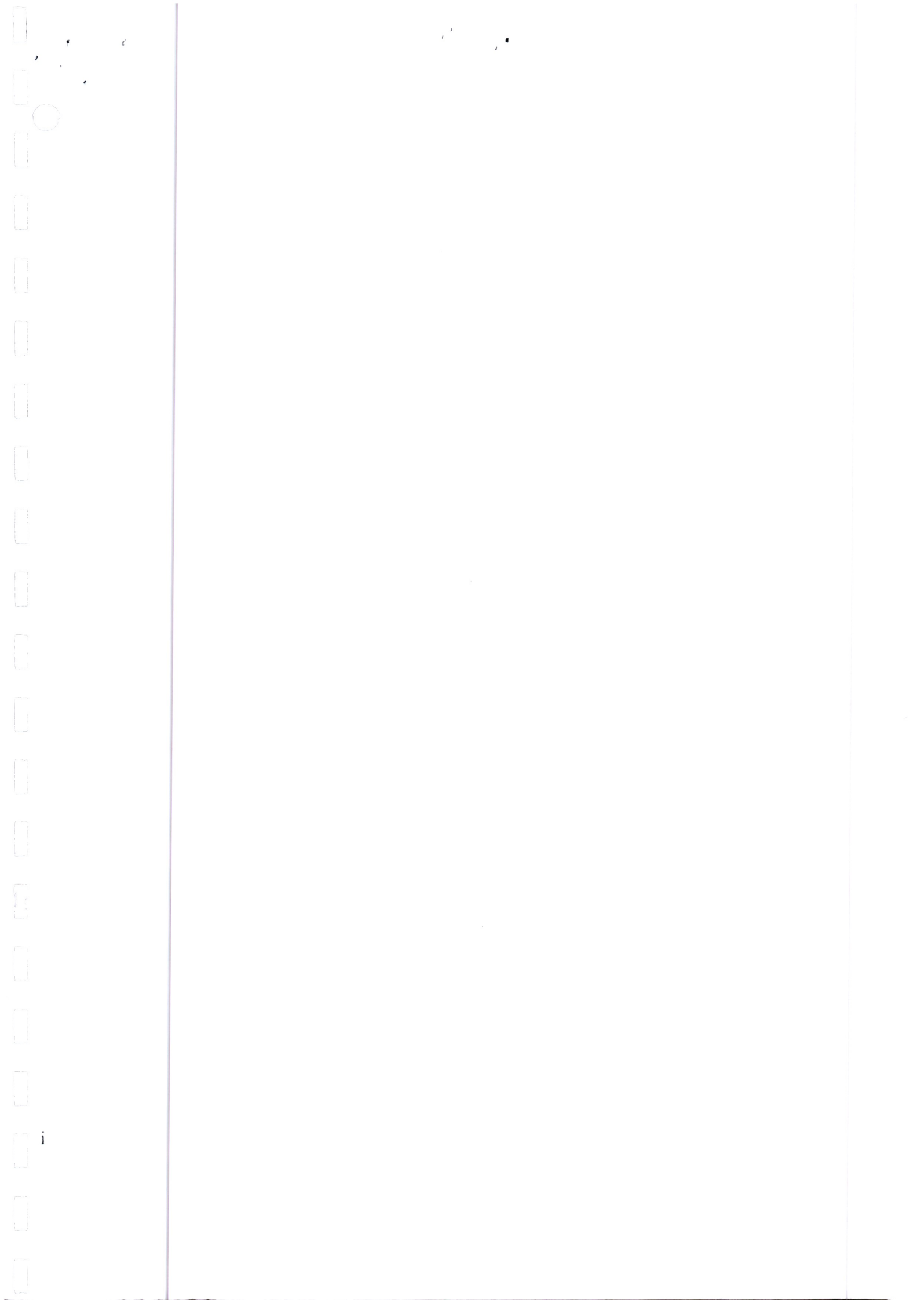
GITHUNGURI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2022

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



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

Table of Contents	
	Page
I. Key Constituency Information and Management.....	iii
II. NG-CDFC Chairman’s Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22.....	xi
IV. Environmental and Sustainability Reporting	xiii
V. Statement Of Management Responsibilities.....	xvii
VI. Report Of the Independent Auditors On The NGCDF- Githunguri Constituency.....	xix
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022	6
XI. Significant Accounting Policies	11
XII. Notes To the Financial Statements	Error! Bookmark not defined.

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

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

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

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

ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	JENAIDE WANGECHI
2.	Sub-County Accountant	FRANCIS GAIKO
3.	Chairman NGCDFC	JOSEPH KABARI
4.	Member NGCDFC	SERAH MBUGUA

(d) Fiduciary Oversight Arrangements

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

(e) GITHUNGURICONSTITUENCY NGCDF Headquarters

P.O. Box 147-00216
NEXT TO DCC OFFICE
GITHUNGURI
Nairobi, KENYA

(f) GITHUNGURICONSTITUENCY NGCDF Contacts

E-mail: cdfgithunguri@gmail.com
Website: www.ngcdfgithunguri.go.ke

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

(g) GITHUNGURICONSTITUENCY NGCDF Bankers

002000033430
FAMILY Bank Githunguri Branch
P.o Box 147-00216
Githunguri

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



The people of Githunguri constituency are determined to participate effectively in domesticating objectives of the big 4 agenda in the vision as per the National development plan. The constituents now have power to implement the formulated 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 2021/22 the NG-CDF Githunguri Constituency was allocated **Ksh, 137,088,879.31** and we have received all the allocation for the financial year 2021/2022 and thus the utilization has been effective and majority of the projects have been completed and also bursary been disbursed to all the needy students.

NGCDF Githunguri implemented seventeen projects for the financial year 2021/2022. The following are some of the complete and commissioned new projects; Re-roofing of entire Gathaithi secondary school, Rehabilitation of Administration block and classrooms at Ngewa primary school, Mitahato primary school, Mathanja primary school, Gathiruini primary school, Githioro primary school and Kahunira primary school. Conversion of 5 classrooms into dormitories, renovation of three classrooms and construction of ablution block at Githiga primary school. Construction of ablution block at Githioro primary school. Laying of cabros and pavements at Githunguri Township and Kiawaiguru primary schools and Completion of Library at Nyaga secondary school. The following are some of the on-going projects; Construction of Kanjai police post, Construction of Kanjai chief's office, Rehabilitation of 3 classrooms including construction of 1st floor slab at Nginduri primary school and Construction of laboratory at Ndiriti primary school. Through the above projects we have improved the health condition, conducive environment and hygiene promotion in most schools after doing for them the toilets and classrooms.

The successful entities that were undertaken during this period are the rehabilitation of classrooms, construction of laboratory, library and construction of toilets. The main activities done is substructure, foundations, walling, concrete frame, roof structure, doors, windows and painting works for laboratory, chief's office and police post, while for rehabilitation works is hacking of existing floor screed, prepare floor surface and apply non slip ceramic floor tiles to classrooms and

GITHUNGURICONSTITUENCY

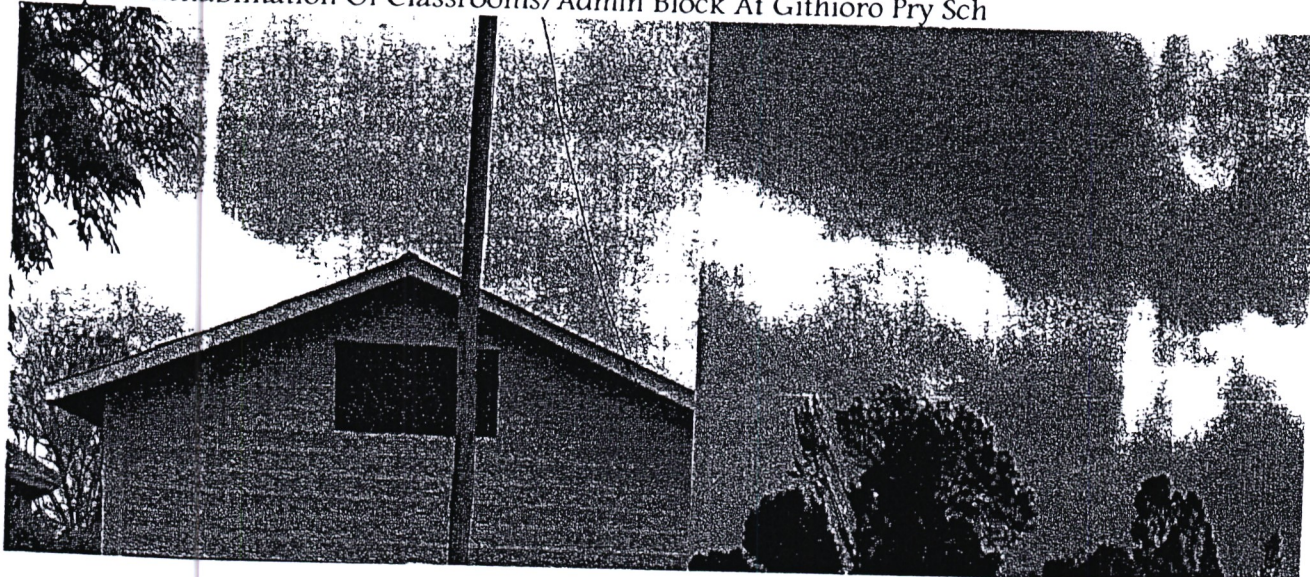
National Government Constituencies Development Fund (NGCDF)

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

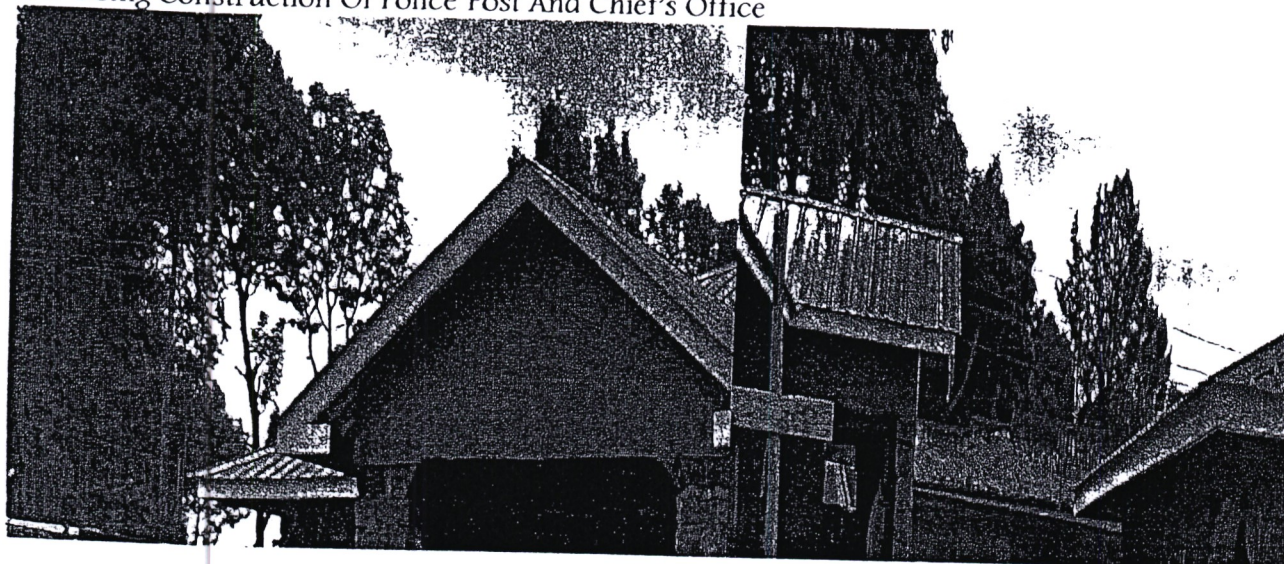
Administration blocks, repairing wall cracks, plastering walls internally, plastering columns and beams externally, Applying paint on all plastered walls and ceiling surfaces internally and externally. The sealing of leaking roof nails holes with bondex, replacing condemned roofing sheets and applying paint to the existing roof cover to the classrooms and Administration blocks. Ablution block is mass excavation for pit latrines starting from existing ground level 0-15m, making reinforced foundation strip, substructure foundation walling and covering with vibrated reinforced concrete slab, superstructure walling with machine cut stones, roofing with 30G GCI pre-painted roofing sheets on timber trusses. Floor finishes with ceramic tiles and wall plastering internally, on beams externally and applying paint on plastered wall surfaces.

As a result of carrying out the above activities there was an improved smooth administration of the school and enhancing smooth learning of the institution. There are also improved conducive learning environment, motivation and easy classrooms cleaning.

Complete Rehabilitation Of Classrooms/Admin Block At Githioro Pry Sch

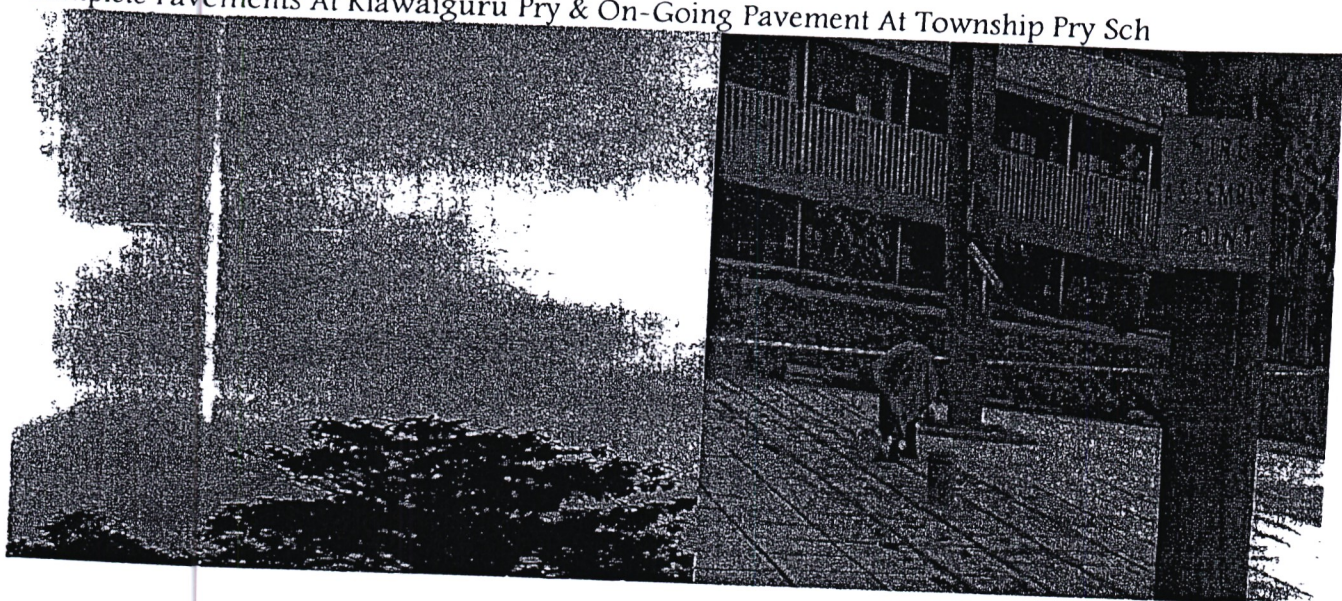


On-Going Construction Of Police Post And Chief's Office

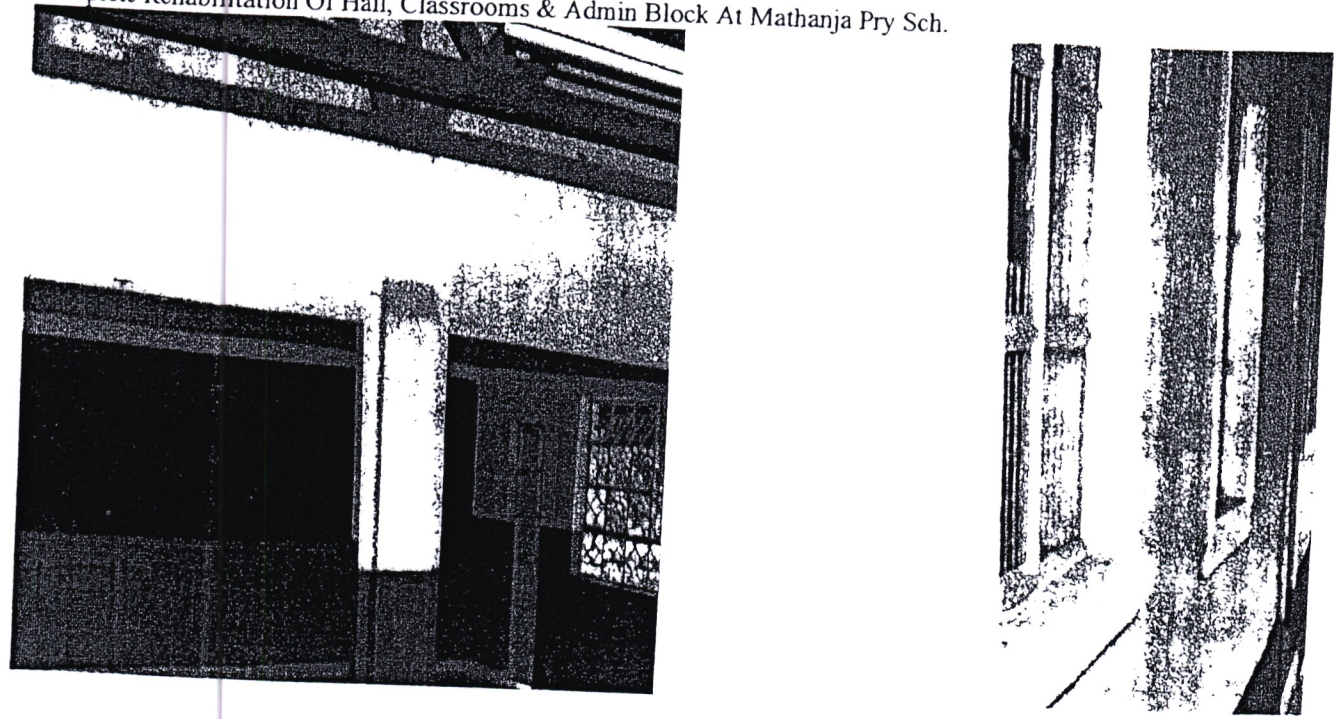


GITHUNGURICONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Complete Pavements At Kiawaiguru Pry & On-Going Pavement At Township Pry Sch



Complete Rehabilitation Of Hall, Classrooms & Admin Block At Mathanja Pry Sch.

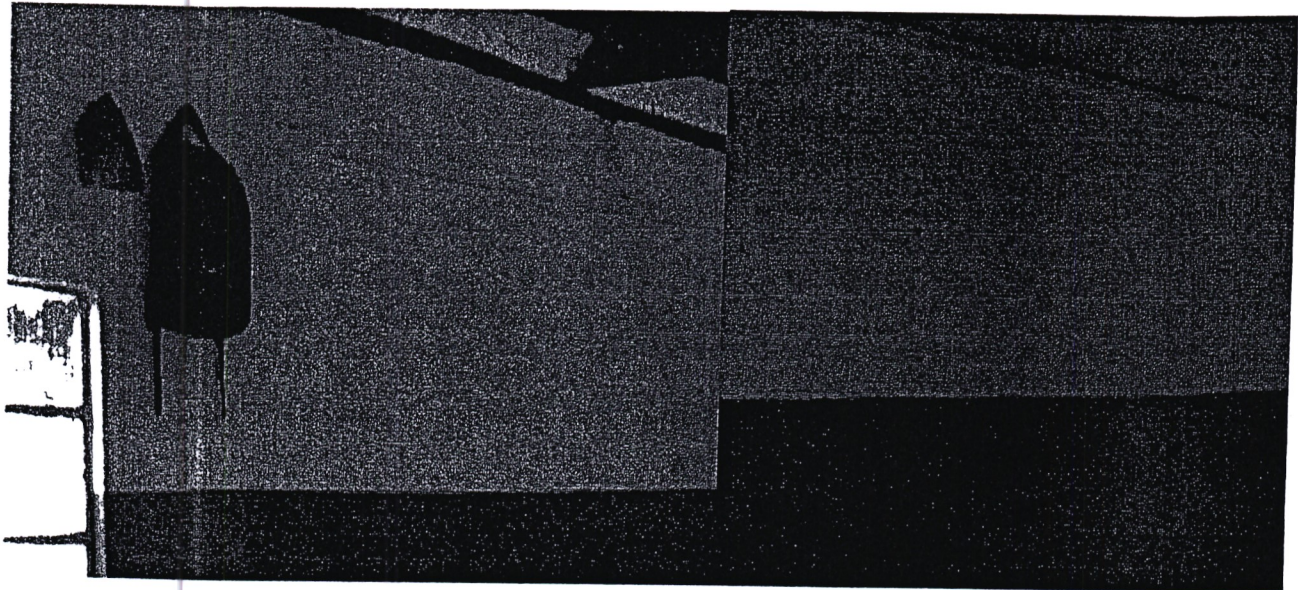


GITHUNGURI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Rehabilitated Classrooms Internally At Mathanja Primary School



The emerging issues related to the above entities are;

The toilet facilities still not enough for the school. The delay in the financial (funds) disbursement and the large number of schools in the need hence only few benefit. The on-going pandemic has also caused the utilization of cash to be low since the projects we perform are usually community based and thus difficult to gather all for barasas.

The implementation challenges are delayed construction site handover to the contractors due to delayed fund disbursement.

The recommended way forward is prompt fund disbursement. The government to provide additional funds to the NGCDF kit.

Signature

JOSEPH WANG'ANG'A KABARI

CHAIRMAN NGCDF COMMITTEE

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

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

- *To improve education performance at all levels of education sector*
- *To support equity and inclusiveness in development*
- *To intergrate ICT in development initiatives*
- *To assist in environmental management and conversation program*
- *To harness the potential of the vulnerable groups in combating unemployment*

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 21/22 -we increased and renovated 40 number of classrooms, 2 dormitories, 1 laboratory, in the following schools/institutions - Bursary beneficiaries at all levels has really increased this financial year from 1,200 to 1,800.
Security	To have the constituents and the community enjoying the environment with	Increased businesses and thus the economy has been able to grow gratefully.	Number of usable physical structure in the constituent. Number of new businesses developed in	In Fy 21/22 We have built a police post and chiefs office in Kanjai sub location.

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

	no crimes.		the area.	
Sports	To have constituency tournament and thus engage the youth	Decrease in level of crimes and idleness by the youth	Number of teams registered and increased the referees through training conducted	In FY 21/22 we were able to train more youths and thus increased the teams i the constituency
Emergency	To carter any unforeseen thus able to handle any disaster on time	Appropriate timing in handling of any disaster	Promptly acting on any disaster case	In FY 21/22 The constituent was able to handle 3 emergency projects which are two toilets at Githiga and Githioro respectively and Gathaiti re-roofing of the school which was really leaking

IV. Environmental and Sustainability Reporting

Githunguri 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 Githunguring CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** GITHUNGURING-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 marginalized groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

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

2. Environmental performance

During the sports tournament the NGCDFC sensitized the community on water harvesting and storage activities. In addition storm water control in their compound.

3. Employee welfare

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

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

4. Market place practices-

Githunguri NGCDF Constituency is committed to fair and ethical market practices.

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 practices 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 honoring 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 honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Githunguri NGCDF has endeavored 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.

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

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.

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

FUND ACCOUNT MANAGER
GITHUNGURI CONSTITUENCY
00216, GITHUNGURI
.....Sign:.....

.....
Name: JENAIDE WANGECHI

FAM

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Githunguri 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.

GITHUNGURICONSTITUENCY

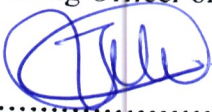
National Government Constituencies Development Fund (NGCDF)

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

The Accounting Officer in charge of the NGCDF Githunguri 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- Githunguri Constituency financial statements were approved and signed by the Accounting Officer on _31/08/ 2022.



.....
Name: JOSEPH KABARI

Chairman – NGCDF Committee

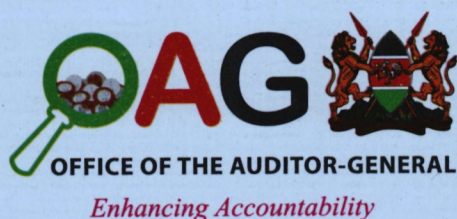

FUND ACCOUNT MANAGER
GITHUNGURI CONSTITUENCY
P. O. Box 14000 GITHUNGURI
Date: _____ Sign: _____

Name: JENAIDE WANGECHI

Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Githunguri Constituency set out on pages 1 to 29,

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

which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 effects 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Non-updated Cash and Cash Equivalents Balance

The statement of assets and liabilities and Note 10A to the financial statements reflects a balance of Kshs.3,738,705 in respect of cash and cash equivalents. Review of the bank reconciliation statements as at 30 June, 2022 revealed that payments in the bank totalling to Kshs.66,683 which were not recorded in the cash book. Included in this balance was Kshs.46,683 which relate to bank charges and Kshs.20,000 in respect of bursary cheques. The reason for failure to update the cash book was not provided.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.3,738,705 could be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Use of Emergency Funds

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and other transfers amounting to Kshs.102,516,741. Included in the amount is Kshs.7,153,115 in respect of emergency payments. Review of ledger indicated that the payments were in respect of reroofing of leaking class room at a local secondary school at cost of Kshs.3,994,251 and construction of toilets in two (2) primary schools at Kshs.3,158,864. However, there was no evidence that the expenditure referred to above arose from urgent and unforeseen need. This is contrary to Section 8 of the National Government Constituencies Development Fund (NG-CDF) Act, 2015 in relation to emergency reserve, which provides that "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year, without harming the public interest of the constituents.

In addition, there was no evidence that the utilization of emergency reserve was reported to the Board within thirty (30) days as required by Regulation 20(2) of the NG-CDF Regulations, 2016 which provides that utilization of emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency in the format prescribed by the Board.

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

2. Irregular and Stalled Construction of a Modern Fifty (50) Capacity Laboratory

The statement of receipts and payments and Note 6 to the financial statements reflect payments totalling to Kshs.110,200,000 in respect of transfer to other Government units. Review of payment and procurement records revealed that a tender was awarded to a local firm for construction of a modern fifty (50) capacity laboratory at a local secondary school at contract sum of Kshs.4,993,208. The budget for the project was Kshs.4,800,000, resulting to unapproved excess expenditure of Kshs.193,208. The contract was awarded on 24 May, 2022 and the completion date and duration of the contract was not stated.

Field inspection carried out at the time of audit in 9 March, 2023 revealed that the project was incomplete and the contractor was not on site. In addition, the project status report from the engineer was not provided for audit, the wall had developed cracks, an indication of poor workmanship and a signage was not erected on site. This was contrary to provisions of Section 9(1)(e) of the Public Audit act, 2015 which states that without prejudice to the powers given under the Constitution and this Act and for the purposes of carrying out his or her duties effectively, the Auditor-General, or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to all books, records, returns, reports, electronic or otherwise and other documents of entities listed under Article 229 (4) of the Constitution.

In the circumstances, value for money may not have achieved from the expenditure of Kshs.4,993,208 on the project for the year ended 30 June, 2022. Also, Management was in breach of the law.

3. Incomplete Asset Register

Annex 4 to the financial statements reflects summary of fixed asset register, which reflects various categories of assets valued at historical cost of Kshs.12,677,442. However, the value of assets reflected in the assets register provided for audit review amounted to Kshs.1,974,130 resulting in an unexplained variance of Kshs.10,703,312. In addition, review of the fixed asset register revealed that the register reflected only desktop and laptop computers, printers, tables, seats and printers, but did not include details of land, buildings and structures, necessary for tracking and control.

Further, the Fund occupies land of unknown size and value which was given to it by the County Commissioner. However, the Fund does not have an allotment letter or title deed for the land in its name, as proof of ownership. This is contrary to Section 72 of the Public Finance Management Act, 2012 which states that the accounting officer for a national government entity shall be responsible for the management of the entity's assets and liabilities; and manage those assets in a manner which ensures that the national government entity achieves value for money in acquiring, using and disposing of those assets.

In the circumstances, Management was in breach of the law and the effectiveness of the internal controls over the fixed assets could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the sustainability of services 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 the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and 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 Fund's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 July, 2023

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

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


	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	187,000
TOTAL RECEIPTS		170,088,879	161,554,724
PAYMENTS			
Compensation of employees	4	2,710,627	2,950,218
Use of goods and services	5	14,540,564	11,329,827
Transfers to Other Government Units	6	110,200,000	36,496,565
Other grants and transfers	7	102,406,741	56,006,811
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		229,857,932	106,783,421
SURPLUS/DEFICIT		(59,769,053)	54,771,303

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

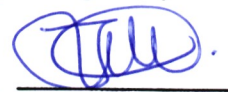
The Constituency financial statements were approved on 31/08/2022 and signed by:


Fund Account Manager

Name: JENAIDE WANGECHI


National Sub-County
Accountant

Name: FRANCIS GAIKO
ICPAK M/No:



Chairman NG-CDF Committee

Name: JOSEPH KABARI

GITHUNGURI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****VIII. Statement of Assets and Liabilities as at 30th June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,738,705	63,617,758
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,738,705	63,617,758
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,738,705	63,617,758
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	372,610
NET FINANCIAL ASSETS		3,738,705	63,245,148
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	63,617,758	8,473,845
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(59,769,053)	54,771,303
NET FINANCIAL POSITION		3,738,705	63,245,148


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

The Constituency financial statements were approved on 31/08/ 2022 and signed by:



Fund Account Manager

Name: JENAIDE WANGECHI



National Sub-County
Accountant

Name: FRANCIS GAIKO
ICPAK M/No:



Chairman NG-CDF Committee

Name: JOSEPH KABARI

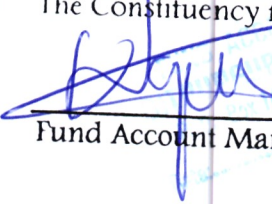
GITHUNGURICONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

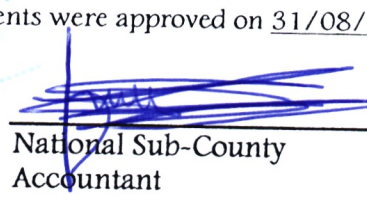
IX. Statement of Cash Flows for the Year Ended 30th June 2022

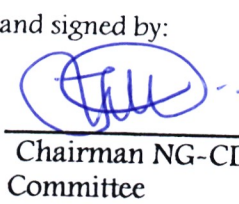
		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	-	187,000
		170,088,879	161,554,724
Payments for operating activities			
Compensation of Employees	4	2,710,627	2,577,608
Use of goods and services	5	14,540,564	11,329,827
Transfers to Other Government Units	6	110,200,000	36,496,565
Other grants and transfers	7	102,516,741	56,006,811
Other Payments	9	-	-
		229,967,932	106,410,811
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(59,879,053)	55,143,913
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(59,879,053)	55,143,913
Cash and cash equivalent at BEGINNING of the year	10	63,617,758	8,473,845
Cash and cash equivalent at END of the year		3,748,705	63,617,758

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

The Constituency financial statements were approved on 31/08/ 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: JENAIDE
WANGECHI

Name: FRANCIS GAIKO

Name: JOSEPH KABARI

ICPAK M/No:

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

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

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		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	45,088,879	245,795,517	233,706,637	12,088,879	95.1%
Proceeds from Sale of Assets		-	-	-	-	0.0%
Other Receipts		-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	45,088,879	245,795,517	233,706,637	12,088,879	95.1%
PAYMENTS						
Compensation of Employees	2,120,200		4,239,139	2,710,627	1,528,512	63.9%
Use of goods and services	10,217,799		14,830,613	14,540,564	290,049	98.0%
Transfers to Other Government Units	61,300,000	44,255,305	113,061,323	110,200,000	2,861,323	97.5%
Other grants and transfers	63,450,879		112,830,864	102,516,741	10,314,123	90.9%
Acquisition of Assets						
Other Payments		296,270	296,270	-	296,270	0.0%
funds pending approval		537,304	537,304	-	537,304	0.0%
TOTAL	137,088,879	45,088,879	245,795,517	229,967,932	15,827,584	93.5%

Below is commentary on significant below 90% of utilization and any over utilization (above 100%)


Underutilization on the compensation of employees is due to underutilized gratuity to be paid at the end of the contract

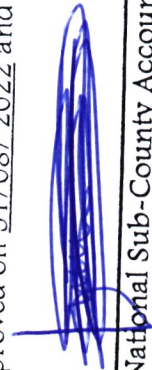
**National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilization difference totals	15,827,584
Less undisbursed funds receivable from the Board as at 30 th June 2022	12,088,879
Add Accounts payable	3,738,705
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	3,738,705

The Constituency financial statements were approved on 31/08/2022 and signed by:


JENAIDE WANGECHI
 P.O. BOX 26216, GITHUNGURI
 Fund Account Manager


FRANCIS GAIKO
 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: JENAIDE WANGECHI

**Name: FRANCIS GAIKO
ICPAK M/No:**

Name: JOSEPH KABARI

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

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a) 2021/2022 Kshs	Adjustments(b)		Final Budget c = (a+b) 2021/2022 Kshs	Actual on comparable basis(d) 30/06/2022 Kshs	Budget utilization difference (e = c-d) Kshs	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA Kshs	Previous years Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,120,200	2,118,939	-	4,239,139	2,710,627	1,528,512	64
1.2 Committee allowances	4,605,133	2,387,773	-	6,992,906	6,992,906	-	100
1.3 Use of goods and services	1,500,000	86,725	-	1,586,725	1,583,588	3,137	100
Total	8,225,333	4,593,437	-	12,818,770	11,287,121	1,531,649	88
2.0 Monitoring and evaluation							
2.1 Capacity building	2,000,000	717,256	-	2,717,256	2,717,256	-	100
2.2 Committee allowances	1,112,666	1,420,287	-	2,532,953	2,246,039	286,914	89
2.3 Use of goods and services	1,000,000	775	-	1,000,777	1,000,775	2	100
Total	4,112,666	2,138,318	-	6,250,986	5,964,070	286,916	95
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	-	-	-
GITHIGA PRIMARY SCHOOL	1,610,009	-	-	1,610,009	1,610,009.00	-	-
GITHIORO PRIMARY SCHOOL	1,548,855	-	-	1,548,855	1,548,855.00	-	-
3.2 Secondary schools	-	-	-	-	-	-	-
GATHAITHI SEC SCHOOL	3,994,251	-	-	3,994,251	3,994,251.00	-	-
3.3 Tertiary institutions	-	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-	-
3.5 Unutilised	39,092	119,763	-	158,855	-	158,855	-
Total	7,192,207	119,763	-	7,311,970	7,153,115	158,855	98

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

Githioro Primary School	4,000,000	-	-	4,000,000	4,000,000	4,000,000	-	100
Kahunira Primary School	3,800,000	-	-	3,800,000	3,800,000	3,800,000	-	100
Mitahato Primary School	4,800,000	-	-	4,800,000	4,800,000	4,800,000	-	100
Githiga Primary School	4,950,000	-	-	4,950,000	4,950,000	4,950,000	-	100
Mathanja Primary School	4,400,000	-	-	4,400,000	4,400,000	4,400,000	-	100
Ngewa Primary School	4,850,000	-	-	4,850,000	4,850,000	4,850,000	-	100
Kiwaiguru Primary School	2,850,000	-	-	2,850,000	2,850,000	2,850,000	-	100
Nginduri Primary School	4,800,000	-	-	4,800,000	4,800,000	4,800,000	-	100
Githunguri Township PrY School	3,800,000	-	-	3,800,000	3,800,000	3,800,000	-	100
Gathangari Primary School	-	7,000,000	-	7,000,000	7,000,000	5,000,000	2,000,000	100
Ciiko Primary School	-	506,018	493,982	1,000,000	1,000,000	1,000,000	-	71
Giathieko Primary School	-	-	6,500,000	6,500,000	6,500,000	6,500,000	-	100
Kiwaiguru Primary School	-	-	6,000,000	6,000,000	6,000,000	6,000,000	-	100
AK Magugu Primary School	-	-	7,000,000	7,000,000	7,000,000	7,000,000	-	100
Gitombo Primary School	-	-	7,000,000	7,000,000	7,000,000	7,000,000	-	100
Gathanji Primary School	-	-	6,000,000	6,000,000	6,000,000	6,000,000	-	100
Gatina Primary School	-	-	4,900,000	4,900,000	4,900,000	4,900,000	-	100
Kihuririo Primary School	-	-	6,100,000	6,100,000	6,100,000	6,100,000	-	100
Kanjai Primary School	-	-	64,047	64,047	64,047	64,047	64,047	100
Ikinu Primary School	-	-	12,793	12,793	12,793	12,793	12,793	-
Kibicho Primary School	-	-	5,360	5,360	5,360	5,360	5,360	-
Kamondo Primary School	-	-	106,984	106,984	106,984	106,984	106,984	-
Thuita Primary School	-	-	1	1	1	1	1	-
Mathanja Primary School	-	-	200	200	200	200	200	-
Gatitu primary school	-	-	66,740	66,740	66,740	66,740	66,740	-
kindiga primary school	-	-	1	1	1	1	1	-
NJENGA PRIMARY SCHOOL	-	-	641	641	641	641	641	-

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

Total	51,100,000	7,506,018	44,250,749	102,856,767	100,000,000	2,856,767	97
8.0 Secondary Schools Projects							
Ndireti Secondary School	4,800,000	-	-	4,800,000	4,800,000.00	-	100
Nyaga Secondary School	4,700,000	-	0	4,700,000	4,700,000	-	100
Kambui Girls High School	-	-	99	99	-	99	-
GATHAITHI SEC SCHOOL	-	-	4,457	4,457	-	4,457	-
Total	9,500,000	-	4,556	9,504,556	9,500,000	4,556	100
9.0 Tertiary institutions Projects							
Githunguri ICT Centre	700,000	-	-	700,000	700,000	-	-
Total	700,000	-	-	700,000	700,000	-	-
10.0 Security Projects							
Matiguta Chiefs office	600,000.00	-	-	-	-	-	-
Kanjai Police Post and Chief's Office	4,950,000	-	-	600,000	600,000	-	100
Githiha AP Post	-	400,000	-	4,950,000	3,950,000	1,000,000	80
Total	5,550,000	400,000	-	5,950,000	4,550,000	1,400,000	76
11.0 Acquisition of assets							
Construction of CDF office	-	-	296,270	296,270	-	296,270	-
Total	-	-	296,270	296,270	-	296,270	-
12.0 Other payments							
Githunguri ICT Centre Hall	-	-	517,304	517,304	-	517,304	-
Strategic Plan	-	-	20,000	20,000.00	-	20,000	-
Total	-	-	537,304	537,304	-	537,304	-
13.0 unallocated fund							
Unapproved projects	-	-	0	-	-	-	-
AIA	-	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-	-

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

Total	137,088,879	63,617,758	45,088,879	245,795,517	229,967,932	15,827,584	94
-------	-------------	------------	------------	-------------	-------------	------------	----

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-GITHUNGURICONSTITUENCY. 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.

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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

Notes to the Financial Statement Continued

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
Description			2021-2022	2020 - 2021	
			Kshs	Kshs	
0407	Normal Allocation				
		1 AIE NO B096949	-	15,000,000.00	
		2 AIE NO A823514	-	35,367,724.10	
		3 AIE NO B104599	-	19,000,000.00	
		4 AIE NO B124518	-	9,000,000.00	
		5 AIE NO B124942	-	8,500,000.00	
		6 AIE NO B119797	-	12,000,000.00	
		7 AIE NO B128397	-	7,000,000.00	
		8 AIE NO B128087	-	6,900,000.00	
		9 AIE NO B132142	-	6,000,000.00	
		10 AIE NO B138810	-	12,000,000.00	
		11 AIE NO B126106	-	7,000,000.00	
		12 AIE NO B126395	-	11,600,000.00	
		13 AIE NO B140541		12,000,000.00	
		1 AIE NO B140890	33,000,000.00	-	
		2 AIE NO B105438	44,000,000.00	-	
		3 AIE NO B105768	22,000,000.00	-	
		4 AIE NO B128302	5,000,000.00	-	
		5 AIE NO B154011	12,000,000.00	-	
		6 AIE NO B128813	12,000,000.00	-	
		7 AIE NO B164454	18,000,000.00	-	
		8 AIE NO B155816	24,088,879.00		
0408	Conditional Grants	AIE NO			
0409	Receipt from other Constituency				
	TOTAL		170,088,879.00	161,367,724	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
Description			2021-2022	2020 - 2021	
			Kshs	Kshs	
0402	Receipts from the Sale of Buildings		-	-	

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

0601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
0801	Receipts from the Sale Plant Machinery and Equipment	-	-
0803	Receipts from the Sale of Office and General Equipment	-	-
	TOTAL	-	-

3 OTHER RECEIPTS

Description	2021-2022	2020 - 2021
	Kshs	Kshs
0107 Interest Received	-	-
0405 Rents	-	-
0501 Receipts Sale of Tender Documents	-	187,000.00
Hire of plant/equipment/facilities	-	-
Utilized Assets From PMCs	-	-
0207 Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	187,000.00

4 COMPENSATION OF EMPLOYEES

Description	2021-2022	2020 - 2021
	Kshs	Kshs
0201 NG-CDFC Basic staff salaries	1,475,137.00	1,548,629
Personal allowances paid as part of salary		
0301 House allowance	-	-
0314 Transport allowance	-	-
0320 Leave allowance	129,036.00	124,901
0320 Gratuity-contractual employees	1,087,254.00	1,257,488
0401 Employer Contributions Compulsory national social security schemes	19,200.00	19,200
TOTAL	2,710,627.00	2,950,218

5 USE OF GOODS AND SERVICES

Description	2021-2022	2020 - 2021
	Kshs	Kshs
0100 Utilities, supplies and services	3,988,000	10,000
0101 Electricity	-	100,000
0102 Water & sewerage charges	-	100,000

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

0104	Office rent		-	-
200	Communication, supplies and services		164,012	132,142
0300	Domestic travel and subsistence		-	20,000
500	Printing, advertising and information supplies & services		192,500	410,000
0600	Rentals of produced assets		-	-
700	Training expenses		2,208,600	935,000
800	Hospitality supplies and services		-	-
0802	Other committee expenses		2,951,000	3,727,500
809	Committee allowance		2,302,500	4,537,083
0900	Insurance costs		-	-
000	Specialised materials and services		-	-
100	Office and general supplies and services		2,704,600	1,279,607
1200	Fuel , oil & lubricants		-	-
300	Other operating expenses		-	-
1301	Bank service commission and charges		29,352	78,495
310	Other Operating Expenses		-	-
313	Security operations		-	-
100	Routine maintenance - vehicles and other transport equipment		-	-
0200	Routine maintenance- other assets		-	-
	TOTAL		14,540,564	11,329,827

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020 - 2021
	Kshs	Kshs
204 Transfers to Primary Schools	100,000,000.00	30,454,107
205 Transfers to Secondary Schools	9,500,000.00	2,759,395
206 Transfers to Tertiary Institutions	700,000.00	3,283,064
TOTAL	110,200,000.00	36,496,565

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2021-2022	2020 - 2021
	Kshs	Kshs
101 Bursary - Secondary (see attached list)	64,080,886.00	27,782,500
102 Bursary -Tertiary (see attached list)	24,058,290.00	20,051,500
104 Bursary- Special Schools	-	-

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

0105	Mocks & CAT (see attached list)	-	-
	Social Security programmes (NHIF)	-	-
507	Security Projects (see attached list)	4,550,000.00	5,221,240
509	Sports Projects (see attached list)	2,674,450.00	2,951,571
510	Environment Projects (see attached list)	-	-
0200	Emergency Projects (see attached list)	7,153,115.00	-
	TOTAL	102,516,741.00	56,006,811

8 ACQUISITION OF ASSETS

Non Financial Assets		2021-2022	2020 - 2021
		Kshs	Kshs
102	Purchase of Buildings	-	-
202	Construction of Buildings	-	-
302	Refurbishment of Buildings	-	-
701	Purchase of Vehicles and Other Transport Equipment	-	-
704	Purchase of Bicycles & Motorcycles	-	-
801	Overhaul of Vehicles and Other Transport Equipment	-	-
	Purchase of Household Furniture and Institutional Equipment		
	Purchase of office furniture and and General Equipment	-	-
	Purchase of computers ,printers and other IT equipments	-	-
	Purchase of ICT Equipment, Software and Other ICT Assets	-	-
	Purchase of Specialized Plant, Equipment and Machinery	-	-
	Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
	Acquisition of Land	-	-
	Acquisition of Intangible Assets		
	TOTAL	-	-

9 Other Payments

310	Strategic Plan	-	-
311	ICT Hubs	-	-
	TOTAL	-	-

10A Bank Balances (cash book bank balance)

Name of Bank, Account No. &	Account Number	2021-2022	2020 - 2021
-----------------------------	----------------	-----------	-------------

GITHUNGURI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

currency		Kshs (30/6/2022)	Kshs (30/6/2021)
Family Bank, Githunguri Branch	A/C no.002000033430	3,738,705	63,617,758
		-	-
		-	-
TOTAL		3,738,705.47	63,617,758

10B: CASH IN HAND)

		2021-2022 Kshs (30/6/2022)	2020 - 2021 Kshs (30/6/2021)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

[Provide cash count certificates for each]

11. OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2022) Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-
12A Retention				
		2021-2022 KShs	2020-2021 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		-	-	

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

	2021-2022	2020-2021
	KShs	KShs
12 B Gratuity		
Gratuity as at 1 st July (A)	-	372,610
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	372,610

13. BALANCES BROUGHT FORWARD

	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	63,617,758	8,473,845
Cash in hand		
Imprest		
TOTAL	63,617,758	8,473,845

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2020/2021
	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

***The adjusted balances are not carried down on the face of the financial statement.*

(Entity to provide disclosure on the adjusted amounts)

Clarification note included

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

2021-2022	2020- 2021
Kshs	Kshs

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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 A-D			

16. CHANGES IN ACCOUNTS PAYABLE, DEPOSITS AND RETENTION

		2020- 2021	2019- 2020
		Kshs	Kshs
Deposits and Retention as a t 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 A-D			

17. OTHER IMPORTANT DISCLOSURES

17.1. PENDING ACCOUNTS PAYABLE (See Annex 1)

		2021-2022	2020- 2021
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

17.2. PENDING STAFF PAYABLES (See Annex 2)

		2021-2022	2020- 2021
		Kshs	Kshs
NGCDF Staff		-	-
Others (specify)		-	-
TOTAL		-	-

17.3: UNUTILISED FUNDS (See Annex 3)

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

		2021-2022	2020- 2021
		Kshs	Kshs
Compensation of employees		1,528,512	2,118,939
Use of goods and services		290,049	2,748,816
Amounts due to other Government entities (see attached list)		2,861,323	51,761,323
Amounts due to other grants and other transfers (see attached list)		10,314,123	50,879,985
Acquisition of assets		296,270	296,270
Strategic plan		537,304	537,304
Funds pending approval		-	364,000
TOTAL		15,827,584	108,706,637
17.4: PMC ACCOUNT BALANCES (See Annex 4)			
		2021-2022	2020- 2021
		Kshs	Kshs
PMC account balances (see attached list)		55,484,327	19,178,736
TOTAL		55,484,327	19,178,736

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contingent	Amount Paid to Date	Outstanding Balance 2022	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.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 June 2022	Comments
NG-CDFC Staff				
1. RUTH WANGARI WATHIKA	ACCOUNT ASSISTANT	1 ST JANUARY 2008	-	-
2. DANIEL M. KAMAU	CLERK OF WORKS	1 ST JUNE 2018	-	-
3. CATHERINE MIRII	OFFICE ASSISTANCE	1 ST APRIL 2015	-	-
4. MONICAH N.KABUCHO	OFFICE ASSISTANCE	1 ST NOVEMBER 2019	-	-
Sub-Total			-	-

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 June 2022	Comments
Grand Total		-	-	-

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		1,528,512	2,118,939	
Use of goods & services		290,049	2,748,816	
Amounts due to other Government entities		2,861,323	51,761,323	
Sub-Total		4,679,884	56,629,078	
Amounts due to other grants and other transfers		10,314,123	50,879,985	
Sub-Total		14,994,007	107,509,063	
Acquisition of assets		296,270	296,270	
Others		537,304	537,304	
Sub-Total		15,827,584	108,342,637	
Funds pending approval			364,000	
Grand Total		15,827,584	108,706,637	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	10,688,082	-	-	10,688,082
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,194,360	-	-	1,194,360
ICT Equipment, Software and Other ICT Assets	795,000	-	-	795,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	12,677,442	-	-	12,677,442

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/2021
CIKO PRIMARY SCHOOL	FAMILY BANK	002000036401	5,984	2,000,145
GATAKA PRIMARY SCHOOL	EQUITY BANK	0930280942029	18,609	4,500,000
GATHAITHI SECONDARY SCHOOL	FAMILY BANK	002000037904	281,086	1,421,190
MATUGUTA PRIMARY SCHOOL	FAMILY BANK	002000037894	3,684	1,421,700
GATHIRU-INI PRIMARY SCHOOL	FAMILY BANK	002000039961	4,600,000	
GITHIGA PRIMARY SCHOOL	FAMILY BANK	002000039855	5,867,676	
GITHIORO PRIMARY SCHOOL	FAMILY BANK	002000039856	4,895,124	
GITHUNGURI TSHIP PRY.SCHOOL	FAMILY BANK	002000040017	3,800,000	
KAHUNIRA PRIMARY SCHOOL	FAMILY BANK	002000040108	NIL	
KIAWAIGURU PRIMARY SCHOOL	FAMILY BANK	002000037903	2,856,201	
MATHANJA PRIMARY SCHOOL	FAMILY BANK	002000040048	4,400,000	
MITAHATO PRIMARY SCHOOL	FAMILY BANK	002000040012	4,800,000	
NGEWA PRIMARY SCHOOL	EQUITY BANK	0930280956786	5,003,509	
NGINDURI PRIMARY SCHOOL	FAMILY BANK	002000040013	4,800,000	
GATHANGARI PRIMARY SCHOOL	FAMILY BANK	002000037902	106,342	
GATHANJI PRIMARY SCHOOL	FAMILY BANK	002000038328	4,281	
GATINA PRIMARY SCHOOL	FAMILY BANK	002000037937	363,207	
GIATHIEKO PRIMARY SCHOOL	FAMILY BANK	002000037393	95,163	10,211
GITOMBO PRIMARY SCHOOL	FAMILY BANK	002000037895	1,849	
KIAMBURURU PRIMARY SCHOOL	FAMILY BANK	002000037900	3,538	1,438,000
KIHURIRIO PRIMARY SCHOOL	FAMILY BANK	002000037899	11,463	
KINDIGA PRIMARY SCHOOL	FAMILY BANK	002000031312	2,789	3,416,898
MIIRI PRIMARY SCHOOL	FAMILY BANK	002000035529	3,270	
NYAGA SECONDARY SCHOOL	FAMILY BANK	002000039863	4,700,000	
NDIRETI SECONDARY SCHOOL	FAMILY BANK	002000039975	4,800,000	
GITHUNGURI ICT CENTRE HALL	FAMILY BANK	002000038036	46,402	3,283,064
KANJAI CHIEFS/POLICE POST	FAMILY BANK	002000040175	3,950,000	
MATUGUTA CHIEFS OFFICE	FAMILY BANK	002000036591	2,044	652
GATITU PRIMARY SCHOOL	FAMILY BANK	002000035260	8,837	8,837
MIIRI SECONDARY SCHOOL	FAMILY BANK	002000036446	1,024	1,024
KARIA SECONDARY SCHOOL	FAMILY BANK	002000020613	107	108
WILLIAM NGIRU GITAU(IKINU SEC)	FAMILY BANK	002000035259	29,609	29,609
MIIRI PRIMARY SCHOOL	FAMILY BANK	002000035529	3,270	526
WAJENGA AP POST	FAMILY BANK	002000028720	298	299

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

GAKOE CHIEFS CAMP	FAMILY BANK	002000036590	212	212
NJUNU PRIMARY SCHOOL	FAMILY BANK	002000036449	1,024	1,758
KAGEMA PRIMARY SCHOOL	FAMILY BANK	002000036400	6,826	6,826
KANJAI PRIMARY SCHOOL	FAMILY BANK	002000036397	2,154	179,417
IKINU PRIMARY SCHOOL	FAMILY BANK	002000031310	200	200
KIARIA PRIMARY SCHOOL	FAMILY BANK	002000036444	1,322	1,322
KANYORE PRIMARY SCHOOL	FAMILY BANK	002000036448	236	236
MUKUBU PRIMARY SCHOOL	FAMILY BANK	002000036445	6,120	6,120
Ngewa Primary School	EQUITY BANK	0930280956786		1,450,382
TOTAL			55,443,935	19,178,736

GITHUNGURI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit report	Issue / Observations from Auditor	Management comment	Status (Resolved / Not Resolved)	Time frame (If a date when you expect the issue to be resolved)
OAG/NG-CDF/GITHUNGURI/2020-2021/(3)	<p>The management of Githunguri National Government Constituency Development Fund submitted the annual reports and Financial Statements for the financial year ended 30 June, 2021 on 30th September 2021. The financial statements are indicated to have been prepared under the International Public Sector Accounting Standards (IPSAS) Cash basis of accounting method. However, a review of the financial statements revealed that the financial statements have various inconsistencies with the template issued by the National Treasury. The areas of deviation are illustrated in appendix 1.</p>	<p>Progress on attainment of strategic development objectives</p> <p>. Performance does not indicate number of additions in education-The anomaly has been amended as per the attached copy of the financial statements</p> <p>Dates indicate F/Y 2019/2020 instead of 2020/2021 for items of security, environment, sports and disaster management. The anomaly has been amended as per the attached copy of the financial statements</p> <p>Emergency has been named disaster management-. The anomaly has been amended as per the attached copy of the financial statements</p> <p>Statement of assets and liabilities</p> <ul style="list-style-type: none"> Retention money not disclosed-it's worthy to note that there was no retention held during the financial year 2020/2021. Gratuity amount of Kshs. 884,878 not disclosed- this was a payment of staff 	Resolved	

GITHUNGURI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Indicate if a date when you expect the issue to be resolved
		<p>gratuity as at 30th June 2021 which is included in the general ledger as a payment and statement of receipts and payments as a payment and hence can't be accounted as a liability.</p> <ul style="list-style-type: none"> Payables of Kshs. 372,610 (staff) not disclosed- the anomaly has been amended as per the attached copy of the financial statements. <p>Compensation of employees</p> <ul style="list-style-type: none"> Leave allowance of Kshs. 124,901 not disclosed- amended as per the attached financial statements. <p>The management has made the corrections accordingly. See attached a copy of the financial statement for verification.</p>		
4.2 Accuracy of the Financial Statements	<p>Observations</p> <p>The statement of receipts and payments for the year ended 30 June, 2021 indicate that receipts</p>	<p>Committee expenses</p> <ol style="list-style-type: none"> Attached please find the ledger in respect of other committee expenses kshs 3,727,500.00, Committee allowance kshs 	Resolved	

GITHUNGURICONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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 issues to be resolved)
	<p>amounted to Kshs. 161,554,724. This as explained under note 1 and 3 to the financial statements comprises of transfers from NGCDF Board and other receipts. The statement also indicates that a total of Kshs. 106,410,811 was spent during the year mainly comprising of compensation of employees, use of goods and services, transfers to other government units and other grants and transfers as detailed by notes 4 to 7 to the financial statements. However, examination of the records presented for audit revealed unexplained variances between financial statement balances and the general ledger figures as shown</p>	<p>4,537,083.00 and training expenses kshs 935,000 giving a total of kshs 9,199,583 as table 1 below</p> <p>2. Attached please find note 5, goods and services in respect of other committee expenses kshs 3,727,500.00, Committee allowance kshs 4,537,083.00 and training expenses kshs 935,000 giving a total of kshs 9,199,583 as table 2 below</p>		

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

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)
	below: -			

.....
Name: JENAIDE WANGECHI
Fund Account Manager.