

REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 APR 2025

DAY.

Tuesday.

**OF TABLED
BY:**

Hon. Julius Melly MP
on behalf of L.O.M

**CLERK-AT
THE-TABLE:**

Benson Inzofu.

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2024**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

GITHUNGURI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

2. 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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NGCDF Githunguri Constituency's 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 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Jane Wairimu Muchira
2.	National Sub-County Accountant	Hannah Kariuki
3.	Chairman NGCDFC	Peter Maina Mwangi
4.	Member NGCDFC	Teresia Muthoni

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Githunguri Constituency Headquarters

P.O. Box 147- 00216
NGCDF Building
GITHUNGURI KENYA.

(f) NGCDF Githunguri Constituency Contacts

Telephone: (254) 701 100851
E-mail: Cdfgithunguri@ngcdf.go.ke
Website: www.githunguri.ngcdf.go.ke/

(g) NGCDF Githunguri Constituency Bankers

1. Bank A.
FAMILY BANK LTD
GITHUNGURI BRANCH
A/C. No. 002000033430
P.O. Box 207-00216,
GITHUNGURI.

2. Bank B.
EQUITY BANK KENYA LTD
GITHUNGURI BRANCH
A/C. No. 0930285585058
P.O. Box 16 -00216,
GITHUNGURI.

(h) Independent Auditor

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

3. NG-CDFC Chairman's Report



Peter Maina Mwangi- Chairman NG-CDF Githunguri

Githunguri Constituency is one of the Constituencies in Kiambu County. It is characterised by some highly vigorous constituents in areas of farming majorly coffee and tea as the cash crop and maize, beans and arrowroots as food crops. Similarly, livestock keeping has been on the lead with Githunguri hosting the largest cooperative owned milk processing factory – Fresha. This means, the people of Githunguri constituency are determined to participate effectively in domesticating objectives of the SDGs and the Vision 2030 in their vision as per the National development plan. The constituents are empowered and are willing to implement the formulated development programmes in the constituency 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 inclusivity, fairness, transparency, openness and accountability.

In the FY 2023-24, the committee had a budget of Kshs. 175,361,810.00 and an opening cash book balance of Kshs. 39,403,385.47 while Kshs. 70,176,480.61 was funds not received from the Board as at the end of the year. In total, the committee had a budget of Kshs. 284,941,676.08. out of this, we received a total of Kshs. 222,924,354.75.


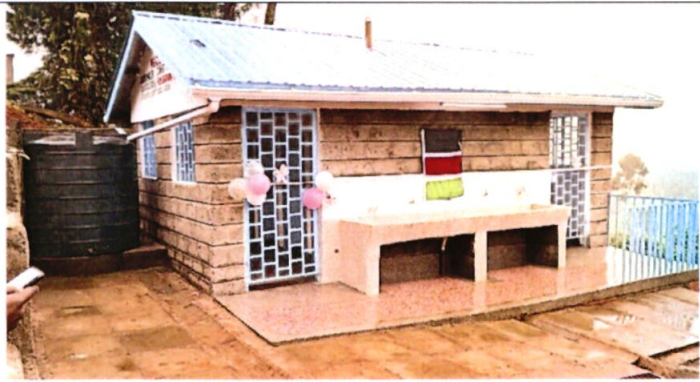
PAYMENTS	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	
Compensation of Employees	4,522,770	2,982,804	1,539,966	66.0%
Committee expenses	11,251,768	5,177,591	6,074,177	46.0%
Use of goods and services	7,855,669	6,344,952	1,510,717	80.8%
Transfers to Other Government Units	85,570,533	70,091,733	15,478,800	81.9%
Other grants and transfers	99,713,038	89,824,033	9,889,005.28	90.1%
Acquisition of Assets	12,265,826	6,975,000	5,290,826	56.9%
Other Payments	3,497,303	2,517,303	980,000.03	72.0%
Projects Pending Approval	70,563,101		70,563,101	0.0%
TOTAL	295,240,00	181,483,884	113,756,125	61.5%

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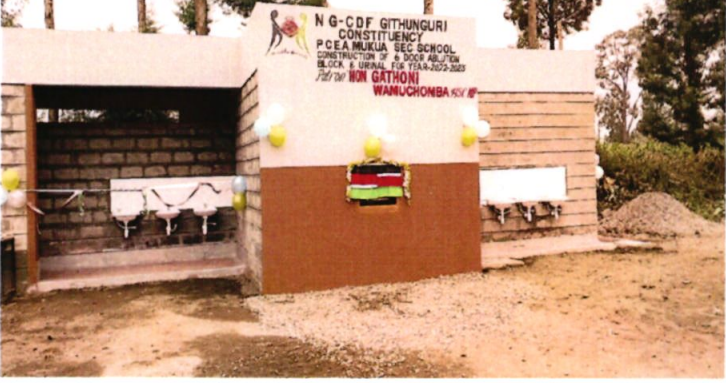

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The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024

In the year under review, the committee managed to complete and handover several projects which had very good impact to the community and a positive reputation on the NGCDF.

Project name / Activity	Commencement date	Date of handing over	Photos for Implementation
Ikinu Primary School- Construction of a Central Kitchen	September 2023	April 14, 2024	
Ciiko Primary School - Construction of Aqua Toilet - Emergency	June 2023	July 28, 2023	

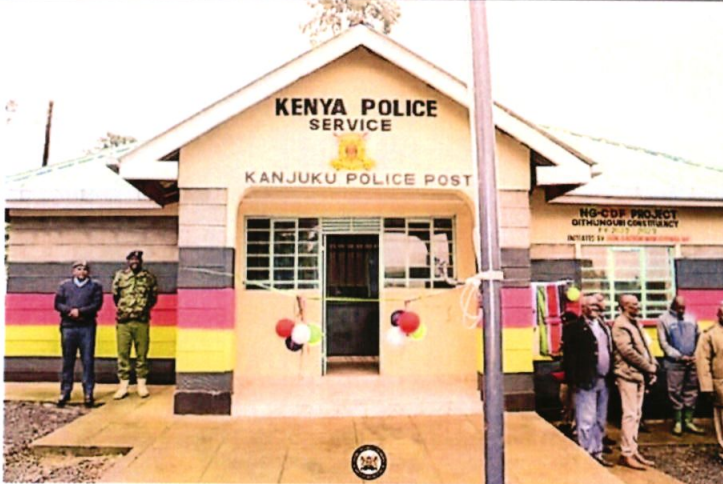


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<p>Mukubu Primary School - Construction of Aqua Toilet - Emergency</p>	<p>June 2023</p>	<p>July 28, 2023</p>	
<p>Mukua Secondary School - Construction of Aqua Toilet - Emergency</p>	<p>June 2023</p>	<p>July 28, 2023</p>	
<p>Ngewa Primary School - Construction of a Laboratory</p>	<p>September 2023</p>	<p>October 30, 2023</p>	

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<p>Githunguri Township Primary school - Construction of a Laboratory</p>	<p>September 2023</p>	<p>October 30, 2023</p>	
<p>Kanjai Secondary School - Construction of 2 No. Classrooms</p>	<p>September 2023</p>	<p>May 24, 2024</p>	
<p>Kiambururu Police Post - Construction of Police Post</p>	<p>September 2023</p>	<p>June 3, 2024</p>	

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<p>Kanjuku Police Post - Construction of Police Post</p>	<p>September 2021</p>	<p>July 18, 2024</p>	
<p>Karuthi Police Post - Construction of Police Post</p>	<p>September 2023</p>	<p>July 18, 2024</p>	
<p>Ikinu Police Station - Construction of Police station</p>	<p>September 2023</p>	<p>April 14, 2024</p>	

1. Funding Adequacy and Allocation:

- **Increased Demand:** There is rising demand for NGCDF resources due to expanding community needs, placing pressure on the fund's capacity.

2. Project Implementation:

- **Delayed Projects:** Delays in the completion of funded projects can affect their effectiveness and community trust.
- 3. **Legal and Regulatory Framework:**
 - **Policy Changes:** Potential changes in legislation or policy affecting the fund's operation and management could impact its effectiveness and stability.
- 4. **Community Involvement:**
 - **Engagement Levels:** Increasing community involvement in decision-making and project implementation is necessary to ensure that funds address real needs and priorities.
 - **Feedback Mechanisms:** Developing effective feedback mechanisms to gauge the impact and effectiveness of funded projects is essential for continuous improvement.

Challenge: Increased Demand

- **Issue:** Rising community needs are putting pressure on the fund's capacity, potentially leading to insufficient resources for all demands.
- **Recommended Way Forward:**
 - **Assessment of Needs:** Conduct regular assessments to accurately gauge community needs and allocate resources accordingly.
 - **Diversified Funding:** Explore additional funding sources, such as public-private partnerships or grants from other governmental and non-governmental organizations.
 - **Prioritization Framework:** Develop a prioritization framework to ensure that funds are directed to the most critical needs.
- **Recommended Way Forward:**
 - **Transparent Allocation Criteria:** Establish clear, objective criteria for fund allocation to ensure fairness.
 - **Regular Audits:** Conduct regular audits and reviews to ensure compliance with allocation criteria.
 - **Stakeholder Engagement:** Engage community stakeholders in the allocation process to enhance transparency and trust.

Challenge: Delayed Projects

- **Issue:** Delays in project completion can undermine their effectiveness and erode community trust.
- **Recommended Way Forward:**
 - **Project Management Framework:** Implement a robust project management framework to monitor progress and address delays.
 - **Timeline and Milestones:** Set clear timelines and milestones for project completion and ensure regular updates.
 - **Risk Management:** Develop a risk management plan to identify potential delays early and mitigate them.
- **Entity's Approach:**

- The entity is adopting a project management system with regular progress reviews and risk assessment procedures.

Challenge: Quality Concerns

- **Issue:** Ensuring that projects meet quality standards and deliver expected benefits is crucial.
- **Recommended Way Forward:**
 - **Quality Standards:** Establish and enforce quality standards and guidelines for all funded projects.
 - **Inspection and Evaluation:** Conduct regular inspections and evaluations to ensure compliance with quality standards.
 - **Feedback Mechanisms:** Implement feedback mechanisms to gather input from beneficiaries and stakeholders.
- **Entity's Approach:**
 - The entity is developing quality assurance protocols and setting up evaluation teams to oversee project quality.

Challenge: Policy Changes

- **Issue:** Changes in legislation or policy could impact the fund's effectiveness and stability.
- **Recommended Way Forward:**
 - **Legal Monitoring:** Stay updated on relevant legislative and policy changes that could affect fund management.
 - **Adaptation Strategies:** Develop strategies to adapt to new policies and ensure compliance.
 - **Legal Consultation:** Seek legal advice to navigate complex regulatory changes.
- **Entity's Approach:**
 - The entity has established a legal advisory team to monitor and respond to regulatory changes.

Challenge: Compliance Issues

- **Issue:** Adapting to new regulatory requirements and ensuring compliance can be challenging.
- **Recommended Way Forward:**
 - **Compliance Training:** Provide training for fund managers and beneficiaries on new regulatory requirements.
 - **Compliance Audits:** Conduct regular compliance audits to ensure adherence to regulations.
 - **Clear Documentation:** Maintain thorough documentation to demonstrate compliance with regulatory requirements.
- **Entity's Approach:**
 - The entity is investing in compliance training programs and has established a compliance monitoring unit.

Challenge: Engagement Levels

- **Issue:** Increasing community involvement in decision-making is necessary to ensure that funds address real needs.
- **Recommended Way Forward:**
 - **Inclusive Decision-Making:** Involve community members in decision-making processes and project planning.
 - **Community Forums:** Hold regular forums and meetings to engage with the community and gather input.
 - **Transparency in Processes:** Ensure that decision-making processes are transparent and inclusive.
- **Entity's Approach:**
 - The entity is organizing community forums and establishing advisory committees to enhance community involvement.

Challenge: Feedback Mechanisms

- **Issue:** Developing effective mechanisms to gauge the impact and effectiveness of funded projects is essential for continuous improvement.
- **Recommended Way Forward:**
 - **Feedback Systems:** Implement systems for collecting and analysing feedback from beneficiaries.
 - **Impact Assessments:** Conduct regular impact assessments to evaluate the effectiveness of funded projects.
 - **Adjustments Based on Feedback:** Use feedback to make informed adjustments and improvements to projects.
- **Entity's Approach:**
 - The entity has established a feedback system and is conducting periodic impact assessments to inform project adjustments

.....
Name: Peter Mwangi Maina
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

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 the **NGCDF Githunguri Constituency 2023-2028** plan are to:

1. To Improve Education Outcomes at all levels of Learning
2. To enhance security in the constituency
3. To enhance Environmental Conservation
4. To develop and operationalize a comprehensive and effective disaster preparedness and response programme
5. To reduce drugs and substance abuse among the youth.

Progress on the 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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools Improved transition to secondary schools and tertiary institutions	-Number of classrooms built in FY -No. of Laboratories constructed during the FY -Number of bursary's	In FY 2023/24 - we constructed 3 CBC Laboratories and 2 Classrooms - we Constructed a complete Central Kitchen

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			<i>beneficiaries at all levels</i>	<i>to facilitate the schools feeding program</i> <i>- Bursary Allocation increased from Kshs. 35,083,171 in the FY 2022/2023 to Kshs. 49,556,573.</i>
			-	
Security	To Ensure Security services are accessible to all	-Increased documentation of insecurity occurrences. - Reduced insecurity occurrences in the constituency	- No. of security entities constructed or improved -	In the FY 2023-24, the committee constructed 2 Police posts and 1 Police station and completed longoing police post
Environment	- To enhance water harvesting and conservation -	Increased water harvested	- No. of institutions with water harvesting facilities	- In the FY 2023-24, the committee installed 20 water tanks in 10 schools - All new projects have been installed with rain water goods awaiting installation of water tanks
Sports	To create cohesion amongst the youth To mitigate drugs and substance abuse	Reduced misuse of drugs Reduced crime rate	-No of groups and teams interested in participating in tournaments -No of youths who have reduced or stopped use of drugs	In the year under review the committee conducted a sports activity that involved 8 ladies football teams and 30 men's football teams and 50 kids football teams from

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				the 50 primary schools in the constituency.
Emergency	To respond to emergency occurrences	Manage disaster occurrences in the constituency	No of disasters responded to	In the year under review the committee responded to 1 fire disaster and 3 sinking toilets in 3 different schools

5. Governance Statement

The Githunguri NGCDF Committee members were competitively selected as per the set criterion. The Selection panel was constituted as per the guidelines i.e. the Constituency office manager appointed 2 persons to the panel while the Assistant County Commissioner 1 was appointed by the DCC and was the chairperson to the Selection Panel. The Panel held their first meeting on Friday 30th September 2022 and set the criterion for selection of the committee. On the deliberations, the committee agreed to send out the Adverts on the same day and the deadline for applications was set on 14th October 2022. The adverts were placed in all chiefs' camps and churches as per the committee agreement. The committee received a total of 87 (eighty-seven only) applicants and were able to shortlist up to 17 applicants who had all the necessary documents. The seventeen applicants were subjected to an interview process where they were ranked as per their performance. 4 (four) members (male youth and adult, female Youth and Adult) were selected through the interview process while the PWD was nominated by Gititha Disabled Self-help Group. The Constituency Office Manager also appointed two constituency Office Nominee as per the NGCDF Act 2015 amended 2022 and regulation 2016.

The selected committee was gazetted on November 29, 2022 via Gazette notice Vol. CXXIV-No. 254 for a tenure of 2 (two) years only.

SN	NAME	CATEGORY	WARD
1.	Peter Maina Mwangi	Male Adult	Githunguri
2.	Elijah Mugoiya Njenga	Male Youth	Komothai
3.	Teresiah Muthoni	Female Youth	Ikinu
4.	Hannah Nyathira	Female Adult	Githiga
5.	Christopher Elijah Nene	Representative of PWD	Githunguri
6.	James Njoroge Kangethe	Male Constituency Office Nominee	Githunguri
7.	Tabitha Wanjiku	Female Constituency Office Nominee	Ngewa
8.	Stephen Kamau Kimani	Co-opted Member/ Board Nominee	Komothai

Upon Gazettement, the committee commence their operations through an official handing over/ take over meeting which was held on 20th December 2022. The committee hit the ground running by setting up subcommittees to facilitate operations of the committee.

AS per the NGCDF Regulations 2016,

The functions of a Constituency Committee shall be to -

- i. Build the capacity of project management committees and Committee sensitize the Community on the operations of the Fund;
- ii. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- iv. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- v. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- vi. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- ix. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- x. Ensure that all projects receive adequate funding and are completed within three years;
- xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- xiii. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- xiv. Ensure that project reports are prepared and submitted to the Board;
- xv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- xvi. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

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- xvii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- xviii. Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- xix. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- xx. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall
 - (1) contain a list of all the new projects commenced during the financial year and their completion status; and
 - (2) a list of all projects approved, funded and commenced during previous financial years, and their completion status;
- xxi. Enter into performance contracting with the Board on an annual basis;
- xxii. In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- xxiii. Receive returns from project management committees in accordance with regulation 15;
- xxiv. Maintain a database of project management committees and reports from the respective committees;
- xxv. Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- xxvi. Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
 - (1) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
 - (2) ensure that the committee does not enter into commitments for which funding has not been allocated;
 - (3) ensure projects are labelled in accordance with the guidelines issued by the Board; and
 - (4) perform any other function assigned to it by the Board.

The Committee was trained in Mombasa – The Reef Hotel between 2nd June to 8th June 2024. Areas of training included among others, Risk Management, Procurement, code of Conduct, Quality Management procedures, NGCDF Act and the regulations and so on. The committee was well briefed on their remuneration though the emphasis was on the responsibility being voluntary.

Meetings held

Name	04/07/23	22/08/23	21/09/23	24/10/23	16/11/23	15/12/23
Peter Maina Mwangi	√	√	√	√	√	√
Elijah Mugoia Njenga	√	√	√	X	X	X
Teresiah Muthoni	√	√	√	√	√	√
Hannah Nyathira	√	√	√	√	√	√
Christopher Elijah Nene	√	√	√	√	√	√
James Njoroge Kangethe	√	√	√	√	√	√
Tabitha Wanjiku	√	√	√	√	√	√
Stephen Kamau Kimani	√	√	√	√	√	√
Nancy Nyarosa	√	√	√	√	√	√

Name	11/1/24	22/1/24	06/2/24- 10/2/24	16/2/24	15/3/24	30/5/24	20/6/24
Peter Maina Mwangi	√	√	√	√	√	√	√
Elijah Mugoia Njenga	X	X	X	X	X	X	X
Teresiah Muthoni	√	√	√	√	√	√	√
Hannah Nyathira	√	√	√	√	√	√	√
Christopher Elijah Nene	√	√	X	√	√	√	√
James Njoroge Kangethe	√	√	X	√	√	√	√
Tabitha Wanjiku	√	√	X	√	√	√	√
Stephen Kamau Kimani	√	√	√	√	√	√	√
Nancy Nyarosa	√	√	√	√	√	√	√

Removal of NG CDFC

A member of the Constituency Committee may be removed from office on any one or more of the following grounds— (a) lack of integrity; (b) gross misconduct; (c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practises; (f) causing disharmony within the committee; (g) physical or mental infirmity. (14) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. (15) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Conflict of Interest

Risk Management

The NGCDF Githunguri Committee approaches risk management through a systematic process. First, they identify various risks associated with development projects within the constituency. This includes assessing project-specific risks such as delays, budget overruns, and technical failures, as well as considering environmental impacts and potential community responses. Financial risks are closely monitored to ensure funding sources remain stable, and compliance with government regulations is prioritized to avoid legal issues.

Once risks are identified, the committee conducts a thorough assessment, analysing the potential impact of each risk on project outcomes and community welfare while determining the likelihood of occurrence. This evaluation allows them to prioritize risks based on their severity and probability, focusing their efforts on the most critical issues.

To mitigate these risks, the committee develops comprehensive strategies, including contingency plans for high-priority risks and providing training for committee members and project managers on effective risk management practices. Engaging with local stakeholders is essential for gathering input and fostering community support, while continuous monitoring processes are implemented to detect and address risks early on.

Regular assessments of risks are conducted to adapt strategies as necessary, with feedback from project evaluations used to refine their risk management practices further. The committee emphasizes the importance of documentation and transparency by keeping detailed records of risk assessments and mitigation actions, ensuring that findings and strategies are reported to stakeholders. This structured approach helps the NGCDF Githunguri Committee effectively manage risks, ensuring that development projects achieve their objectives while minimizing negative impacts on the community.

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

a. Education and Training: Githunguri Constituency's 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.

2. Environmental performance

a. 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.

b. Sports: The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the committee had allocated funds int the financial year 2022-2023 which was spent in the year under review. The committee conducted a sports activity that involved 8 ladies football teams and 30 men's football teams and 50 kids football teams from the 50 primary schools in the constituency.

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.

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.

4. Market place practices-

Githunguri 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 practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.

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- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest.

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

Githunguri Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
**Name: Jane Wairimu Muchira
Fund Account Manager.**

7. 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, 2024. 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, 2024, 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.


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 20/12 2024.



.....
Name: Peter Maina Mwangi
Chairman – NGCDF Committee



.....
Name: Jane Wairimu Muchira
Fund Account Manager

REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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, 2024

PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 45,

which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial position of National Government Constituencies Development Fund – Githunguri Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012..

Basis for Qualified Opinion

Unsupported Fixed Assets Balance

The summary of fixed asset register in Annex 4 to the financial statements reflects assets at cost totaling Kshs.19,652,442. However, the land on which the NGCDF offices occupy had no title deed and had not been valued. Further, log books for motor vehicle additions purchased during the year under review costing Kshs.6,975,082 were not provided for audit. In addition, detailed schedule of ICT equipment, software and other ICT assets were not provided for audit while no documentary evidence was provided to confirm that the assets were insured.

In the circumstances, the accuracy, completeness, ownership and safe custody of fixed assets with a historical cost of Kshs.19,652,442, could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.295,240,009 and Kshs.223,153,334 respectively resulting to an under-funding of Kshs.72,086,675 or 24% of the budget. Similarly, the Fund spent a balance of Kshs.181,483,884 against actual receipts of Kshs.223,153,334 resulting to an under-utilization of Kshs.41,669,450 or 19% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report for the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management has, however, not resolved the issues or provided explanation for failure to resolve the issues.

Other Information

The Management is responsible for the other information set out on page iii to xxii which comprise of Key Entity Information and Management, NG-CDF Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Government Constituencies Development Fund – Githunguri Constituency financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the 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. Delay in Implementation of Projects

The projects implementation status report for NG-CDF Githunguri Constituency revealed that Management had planned to implement Projects with a funding allocation of Kshs.85,570,533 in the year under review. The report further indicates that only projects with an allocation of Kshs.70,091,733 or 82% were completed, while projects valued at Kshs.15,478,800 or 18% had not started or were still on going as at the time of audit in November, 2024.

In the circumstances, the public may not benefit from implementation of planned programmes.

2. Unutilized Funds

Note 19.3 and Annex 3 to the financial statements reflects unutilized funds amounting to Kshs.113,756,125. Available information indicate that the issue of unutilized funds is a recurring situation over the years which has been explained to be due to delayed disbursement of funds from the Board.

The delay in disbursement of funds may have impacted negatively on the implementation of approved projects and other programmes.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

*National Government Constituencies Development Fund (NGCDF)
Githunguri Constituency
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9. Statement of Receipts and Payments for the Year Ended 30th June 2024

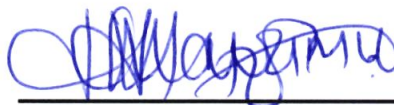
	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	183,520,968	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	228,979	-
TOTAL RECEIPTS		183,749,947	87,000,000
PAYMENTS			
Compensation of employees	4	2,982,804	2,454,959
Committee expenses	5	5,177,591	3,198,940
Use of goods and services	6	6,344,952	3,762,912
Transfers to Other Government Units	7	70,091,733	-
Other grants and transfers	8	87,394,501	41,918,509
Acquisition of Assets	9	6,975,000	-
Other Payments	10	2,517,303	-
TOTAL PAYMENTS		181,483,884	51,335,320
SURPLUS/DEFICIT		2,266,063	35,664,680

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

The Constituency financial statements were approved by the NGCDFC on 20/12/2024 and signed by:



**Chairman NG-CDF
Committee
Name: Peter Maina**



**Fund Accountant Manager
Name: Jane Wairimu**



**National Sub-County
Accountant
Name: Hannah Kariuki
ICPAK M/No: 20511**

*National Government Constituencies Development Fund (NGCDF)
Githunguri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	41,669,721	39,403,386
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		41,669,721	39,403,386
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS (A)		41,669,721	39,403,386
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
TOTAL FINANCIAL LIABILITIES (B)		-	-
Net Financial Assets (A-B)		<u>41,669,721</u>	<u>39,403,386</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	39,403,386	3,738,706
Prior year adjustments	16	271	-
Surplus/Defict for the year		2,266,063	35,664,680
NET FINANCIAL POSITION		<u>41,669,721</u>	<u>39,403,386</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 20/12/2024 and signed by:



Chairman NG-CDF
Committee
Name: Peter Maina



Fund Accountant Manager
Name: Jane Wairimu



National Sub-County
Accountant
Name: Hannah Kariuki
ICPAK M/No: 20511

*National Government Constituencies Development Fund (NGCDF)
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Annual Report and Financial Statements for The Year Ended June 30, 2024*

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	NOTES	2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	183,520,968	87,000,000
Other Receipts	3	228,979	
Total Receipts		183,749,947	87,000,000
Payments for operating activities			
Compensation of Employees	4	2,982,804	2,454,959
Committee expenses	5	5,177,591	3,198,940
Use of goods and services	6	6,344,952	3,762,912
Transfers to Other Government Units	7	70,091,733	-
Other grants and transfers	8	87,394,501	41,918,509
Other Payments	10	2,517,303	-
Total Payments		174,508,884	51,335,320
Total Receipts Less Total Payments		9,241,063	35,664,680
Adjusted For:		-	-
Prior Year Adjustments	16	271	-
Decrease/(Increase) in Accounts Receivable	17		
Increase/(Decrease) in Accounts Payable	18		-
Net Cash Flow from Operating Activities		9,241,334	35,664,680
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(6,975,000)	-
Net Cash Flows from Investing Activities		(6,975,000)	-
Net Increase in Cash & Cash Equivalents		2,266,334	35,664,680
Cash & Cash Equivalent at Start of the Year	11	39,403,385	3,738,705
Cash & Cash Equivalent at End of the Year	11	41,669,719	39,403,385

*National Government Constituencies Development Fund (NGCDF)
Githunguri Constituency
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12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	185,660,143	39,403,385	70,176,481	295,240,009	222,924,355	72,315,654	75.5%
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts				-	228,979	(228,979)	
Totals	185,660,143	39,403,385	70,176,481	295,240,009	223,153,334	72,086,675	75.6%
Payments						-	
Compensation of Employees	4,199,836	94,677	228,257	4,522,770	2,982,804	1,539,966	66.0%
Committee Expenses	7,258,324	2,593,444	1,400,000	11,251,768	5,177,591	6,074,177	46.0%
Use of Goods and Services	4,324,400	2,211,269	1,320,000	7,855,669	6,344,952	1,510,717	80.8%
Transfers to Other Government Units	21,672,407	19,254,025	44,644,101	85,570,533	70,091,733	15,478,800	81.9%
Other Grants and Transfers	71,916,249	13,249,970	14,546,820	99,713,039	87,394,501	12,318,537	87.6%
Acquisition of Assets	4,745,826	-	7,520,000	12,265,826	6,975,000	5,290,826	56.9%
Other Payments	980,000	2,000,000	517,303	3,497,303	2,517,303	980,000	72.0%
Funds Pending Approval**	70,563,101	-	-	70,563,101		70,563,101	0.0%

National Government Constituencies Development Fund (NGCDF)
Githunguri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
Totals	185,660,143	39,403,385	70,176,481	295,240,009	181,483,884	113,756,125	61.5%

Explanatory Notes.

Compensation of Employees	66.0%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024
Committee Expenses	46.0%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024
Use of Goods and Services	80.8%	
Transfers to Other Government Units	81.9%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024
Other Grants and Transfers	87.6%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024
Acquisition of Assets	56.9%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024
Other Payments	72.0%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024
Funds Pending Approval**	0.0%	This is a proportion of the budget that had not been approved as at the end of the year
Totals	61.5%	The under utilisation was occasioned by delays in the approval process of the project proposal 2023-2024

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,756,125
Less undisbursed funds receivable from the Board as at 30 th June 2024	72,315,654
	41,440,470
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	(228,979.19)
Add/Less Prior Year Adjustments	271.3
Cash and Cash Equivalents at the end of the 30 th June 2024	41,669,721

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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,199,836	94,677	228,257	4,522,770	2,982,804	1,539,966
1.2 Committee allowances	1,997,470	1,290,356		3,287,826	2,735,412	552,414
1.3 Use of goods and services	4,324,400	2,011,269	1,220,000	7,555,669	4,649,452	2,906,218
Sub-total	10,521,706	3,396,302	1,448,257	15,366,265	10,367,668	4,998,598
2.0 Monitoring and evaluation						
2.1 Capacity building	3,595,800	445,000	400,000	4,440,800	1,695,500	2,745,300
2.2 Committee allowances	1,665,054	358,088	500,000	2,523,142	1,450,369	1,072,773
2.3 Use of goods and services		200,000	100,000	300,000		300,000
Sub-total	5,260,854	1,003,088	1,000,000	7,263,942	3,145,869	4,118,073
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 Committee allowances		500,000	300,000	800,000	791,810	8,190
3.2 Use of goods and services			200,000	200,000	200,000	-
Sub-total		500,000	500,000	1,000,000	991,810	8,190
4.0 Emergency				-		

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<i>4.1 Primary Schools</i>	9,229,569	881,390		10,110,959		10,110,959
4.11 Gatitu Primary School					2,850,103	(2,850,103)
4.12 Githioro Primary School				-	2,974,020	(2,974,020)
4.13 Thuita Primary School					2,934,588	(2,934,588)
<i>4.2 Secondary schools</i>				-		-
4.21 JG Kiereini Secondary School					688,000	(688,000)
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
Sub-total	9,229,569	881,390	-	10,110,959	9,446,711	664,248
5.0 Bursary and Social Security						
5.1 Primary Schools						
5.2 Secondary Schools	31,583,723			31,583,723	25,140,083	6,443,640
5.3 Tertiary Institutions	16,722,850	118,113	6,000,000	22,840,963	21,776,759	1,064,204
5.4 Special Institutions	1,250,000	1,750,467		3,000,467	2,712,020	288,447
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	49,556,573	1,868,580	6,000,000	57,425,153	49,628,862	7,796,291
6.0 Sports						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.1 Constituency sports tournaments			5,345,070	5,345,070	5,345,071	(2)
6.2 Regional sports tournaments			300,000	300,000		300,000
Sub-total	-	-	5,645,070	5,645,070	5,345,071	299,998
7.0 Environment						
7.1 Gathaithi Primary School	327,715		290,175	617,890	617,890	-
7.2 Githunguri primary school	327,715		290,175	617,890	617,890	-
7.3 Kamundo Primary School	327,715		290,175	617,890	617,890	-
7.4 Kanyore Primary School	327,715		290,175	617,890	617,890	-
7.5 Kiairia Primary School	327,715		290,175	617,890	617,890	-
7.6 Kiawairia Primary School	327,715		290,175	617,890	617,890	-
7.7 Kigumo Primary School	327,715		290,175	617,890	617,890	-
7.8 Matuguta Primary School	327,715		290,175	617,890	617,890	-
7.9 Miguta Primary School	327,715		290,175	617,890	617,890	-
7.10 Ndireti Primary School	327,715		290,175	617,890	617,890	-
Sub-total	3,277,150	-	2,901,750	6,178,900	6,178,900	-
8.0 Primary Schools Projects (List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.1 Ciiko primary	383,050			383,050	383,050	-
8.2 Ciiko Primary School	3,500,000			3,500,000		3,500,000
8.3 Gathangari Primary School			2,000,000	2,000,000	2,000,000	-
8.4 Gathiru-ini Primary School			1,080,206	1,080,206	1,080,206	-
8.5 Gathugu Primary School	1,185,881		2,430,843	3,616,724	3,616,724	-
8.6 Giathieko Primary School			956,434	956,434	956,434	-
8.7 Giathieko Primary School			600,000	600,000	600,000	-
8.8 Githiga Primary School			929,794	929,794	929,794	-
8.9 Githiga primary school	3,000,000			3,000,000		3,000,000
8.10 Githioro Primary School			4,076,323	4,076,323	4,076,323	-
8.11 Githioro Primary School			261,120	261,120	261,120	-
8.12 Githunguri Township Primary School			4,508,410	4,508,410	4,508,410	-
8.13 Githunguri Township Primary School	6,258,800		3,500,000	9,758,800	3,500,000	6,258,800
8.14 Ikinu Primary School		15,000,000	2,500,000	17,500,000	17,500,000	-
8.15 Kagema Primary School	720,000			720,000		720,000
8.16 Kahunira Primary School			460,132	460,132	460,132	-
8.17 Kanyore Primary		254,025	225,975	480,000	480,000	-
8.18 Kiawaiguru Primary School			1,961,260	1,961,260	1,961,260	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.19 Kiawairia Primary school	2,512,370		3,000,000	5,512,370	5,512,370	-
8.20 Mathanja Primary School			2,885,601	2,885,601	2,885,601	-
8.21 Matuguta Primary School			3,500,000	3,500,000	3,500,000	-
8.22 Mitahato Primary School			1,249,812	1,249,812	1,249,812	-
8.23 Mukubu Primary Schhol	419,506			419,506	419,506	-
8.24 Ngewa Primary School			938,335	938,335	938,335	-
8.25 Ngewa Primary School			3,500,000	3,500,000	3,500,000	-
Sub-total	17,979,607	15,254,025	40,564,245	73,797,877	60,319,077	13,478,800
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Gathaiti Secondary School			227,760	227,760	227,760	
9.2 Kanjai Secondary School	3,692,800	3,000,000		6,692,800	6,692,800	3,692,800
9.3 Ndireti Secondary School			1,261,001	1,261,001	1,261,001	
9.4 Nyaga Secondary School			1,591,095	1,591,095	1,591,095	
Sub-total	3,692,800	3,000,000	3,079,856	9,772,656	9,772,656	3,692,800
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 KMTC Githunguri		1,000,000	1,000,000	2,000,000		2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	-	1,000,000	1,000,000	2,000,000		2,000,000
11.0 Security Projects						
11.1 Ikinu Police Station		3,000,000		3,000,000	3,000,000	-
11.2 Kanjai Police Post		1,500,000		1,500,000	1,500,000	-
11.3 Karuthi Police Post	3,687,199	3,000,000		6,687,199	6,687,199	-
11.4 Kiambururu Police Post	2,607,758	3,000,000		5,607,758	5,607,758	-
11.5 Kanjuku Police Post	3,558,000			3,558,000		3,558,000
Sub-total	9,852,957	10,500,000	-	20,352,957	16,794,957	3,558,000
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			7,520,000	7,520,000	6,975,000	545,000
12.2 Construction of CDF office	4,745,826			4,745,826		4,745,826
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
Sub-total	4,745,826	-	7,520,000	12,265,826	6,975,000	5,290,826
13.0 Others						
13.1 Strategic Plan	980,000	2,000,000		2,980,000	2,000,000	980,000
13.2 Innovation Hub			517,303	517,303	517,303	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	980,000.00	2,000,000	517,303.03	3,497,303.03	2,517,303.03	980,000.00
Funds pending approval**						
Ikinu Primary School	7,591,930			7,591,930		7,591,930
Matuguta Primary School	5,527,158			5,527,158		5,527,158
Ngewa Primary School	5,472,760			5,472,760		5,472,760
Githunguri primary school	2,450,000			2,450,000		2,450,000
Kamondo Primary School	2,450,000			2,450,000		2,450,000
Kanyore Primary	2,450,000			2,450,000		2,450,000
Kiairia Primary School	2,450,000			2,450,000		2,450,000
Njunu Primary School	2,450,000			2,450,000		2,450,000
Karia Primary School	2,948,333			2,948,333		2,948,333
Kigumo Primary School	2,450,000			2,450,000		2,450,000
Gathanji Primary school	2,450,000			2,450,000		2,450,000
Komothai Primary School	2,450,000			2,450,000		2,450,000
Kiambururu Secondary School	2,500,000			2,500,000		2,500,000
Ikinu police station	9,535,730			9,535,730		9,535,730
Kibichoi Police Station	9,750,000			9,750,000		9,750,000
Ngeteti Police Post	6,687,190			6,687,190		6,687,190
Innovation Hub	950,000			950,000		950,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	70,563,101	-	-	70,563,101		70,563,101
Total	185,660,143	39,403,385	70,176,481	295,240,009	181,483,884	113,756,125

14. 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;

- Receivables that include imprests
- Payables that include 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-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. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. 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 30 June 2023 for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

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

14. 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 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by 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, restate 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.

16. 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.

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
	Kshs	Kshs
NGCDF Board		
AIE B185061		7,000,000
AIE B135338		6,000,000
AIE B185601		15,000,000
AIE B185891		5,000,000
AIE B206348		12,000,000
AIE B205732		12,000,000
AIE B205994		15,000,000
AIE B207859		15,000,000
AIE NO. B214091	12,088,879	
AIE NO. B214264	58,087,603	
AIE NO. B225021	30,000,000	
AIE NO. B225498	30,000,000	
AIE NO. B233887	53,344,486	
TOTAL	183,520,968	87,000,000

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		-
Rent		-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	228,979	-
Other Receipts Not Classified Elsewhere (<i>reversed cheques</i>)	-	-
Total	228,979	1,039,612

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,153,952	1,913,068
Personal allowances paid as part of salary		
House Allowance	331,600	-
Transport Allowance	332,000	-
Leave allowance		-
Gratuity to contractual employees	-	501,091
Employer Contributions Compulsory national social security schemes	126,298	40,800
Employer Contributions Compulsory Housing levy	38,954	
Employer contributions to National Industrial Training Authority	-	-
Total	2,982,804	2,454,959

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5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	2,735,412	1,969,040
Other committee expenses	1,450,369	1,229,900
Sub total	4,185,781	3,198,940
B. Constituency Oversight Committee		
Allowances	991,810	-
Other committee expenses	-	-
Sub total	991,810	-
Total (A+B)	5,177,591	3,198,940

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6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	141,600	-
Communication, supplies and services	-	36,362
Domestic travel and subsistence	-	779,369
Printing, advertising and information supplies & services	750,000	152,500
Rentals of produced assets	-	-
Training expenses	1,695,500	1,525,500
Hospitality supplies and services	1,028,200	204,000
Insurance costs	-	-
Specialized materials and services	99,990	-
Office and general supplies and services	-	-
Fuel, oil & lubricants	150,000	-
Bank Charges	104,111	48,181.02
Other operating expenses	2,375,551	1,017,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Other operating expenses	-	-
Total	6,344,952	3,762,912

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	60,546,837	-
Transfers To Secondary Schools	9,544,896	-
Transfers To Tertiary Institutions	-	-
Total	70,091,733	-

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8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	25,140,083	21,271,901
Bursary – tertiary institutions	21,776,759	13,681,887
Bursary – special schools	2,712,020	1,249,533
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	16,794,957	-
Sports projects	5,345,071	-
Environment projects	6,178,900	-
Emergency projects	9,446,711	6,754,800
Roads projects	-	-
Total	87,394,501	42,958,121

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	6,975,000	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	6,975,000	-

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	517,303	-
Others (<i>specify</i>)		-
Total	2,517,303	--

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Family Bank Githunguri(Main Account) - 002000033430</i>	41,669,721	39,403,386
<i>Equity Bank Githunguri(deposit Account)- 0930285585058</i>	-	-
	-	-
TOTAL	41,669,721	39,403,386
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

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12. Outstanding Imprests

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

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

	2023-2024	% of the total Retention	2022-2023	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

14. Gratuity

	2023-2024	2022-2023
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	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	39,403,386	3,738,706
Cash in hand	-	-
Imprest	-	-
Total	39,403,386	3,738,706
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	39,403,386	3,738,706

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	39,403,385.47	271	39,403,657
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	39,403,385.47	271	39,403,657

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year(C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	1,539,966	322,934
Committee expense	6,074,177	0
Use of goods and services	1,510,717	6,524,713
Amounts due to other Government entities	15,478,800	63,418,126
Amounts due to other grants and other transfers	12,318,537	27,796,789
Acquisition of assets	5,290,826	0
Other Payments (specify)	980,000	11,517,303
Funds pending approval	70,563,101	-
Total	113,756,125	109,579,866

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	9,685,391	7,353,648
Total	9,685,391	7,353,648

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,735,412	1,969,040
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	183,520,968	87,000,000
Total	183,520,968	87,000,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Compensation of employees		1,539,966.47	322,934.47	
Committee expenses		6,074,177.00	3,993,444.00	
Use of goods & services		1,510,717.00	3,531,269.00	
Amounts due to other Government entities				
8.2 Ciiko Primary School	Grading, Levelling, Back Filling of pavements	3,500,000		
8.9 Githiga primary school	Proposed construction of 500m Perimeter chainlink and cement precast poles	3,000,000.00		
8.13 Githunguri Township Primary School	Additional fund for construction of a 55 capacity CBC Laboratory to completion:	6,258,800.00		
8.15 Kagema Primary School	Purchase of 100Lockers and 100 chairs	720,000.00		
10.1 KMTCC Githunguri	construction of perimeter WALL	2,000,000.00		
Sub-Total		15,478,800.00	69,715,299.00	
Amounts due to other grants and other transfers				
11.5 Kanjuku Police Post	Construction of steel partition 5m and pedestrian gate (800mm) and construction of	3,558,000		

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	perimeter chainlink			
6.2 Regional sports tournaments	conducting regional sports tournament	299,998		
5.2 Secondary Schools	Payment of bursary to needy students in secondary schools	6,443,640		
5.3 Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	1,064,204		
5.4 Special Institutions	Payment of bursary to needy students in special schools	288,447		
4.0 Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	664,248		
Sub-Total		12,318,537.00	21,499,617.00	
Acquisition of assets				
12.1 Motor Vehicles (including motorbikes)	Purchase of NG-CDF Vehicle- Toyota Land Cruiser- HZJ79R-TJMRS, 4X4, Converted to 9 seater station wagon, JAPAN	545,000.00		
12.2 Construction of CDF office	Proposed renovation of NG-CDF Githunguri office	4,745,826.00		
Others (specify)				
13.1 Strategic Plan	Additional funds for preparation, facts collection designing, typesetting and printing of Githunguri NG-CDF Strategic plan for the period between 2023-2027	980,000.00		
Sub-Total		6,270,826.00		

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Funds pending approval				
Ikinu Primary School	Additional funds for construction of Central Kitchen with a capacity of installing 14 600L Jikos with terrazzo floor and steel structural roofing	7,591,930.00		
Matuguta Primary School	Additional fund for construction of a 55 capacity CBC Laboratory to completion with Terrazzo laid benches and floor	5,527,158.00		
Ngewa Primary School	Additional fund for construction of a 55 capacity CBC Laboratory to completion with Terrazzo laid benches and floor	5,472,760.00		
Githunguri primary school	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Kamondo Primary School	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Kanyore Primary	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Kiairia Primary School	Renovation of 3 Classrooms to completion: Hacking of the	2,450,000.00		

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	existing floor and Installation of Terrazzo			
Njunu Primary School	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Karia Primary School	Renovation of 4 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,948,333.00		
Kigumo Primary School	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Gathanji Primary school	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Komothai Primary School	Renovation of 3 Classrooms to completion: Hacking of the existing floor and Installation of Terrazzo	2,450,000.00		
Kiambururu Secondary School	Proposed Construction of 5 No. Door Ablution Block and connection to the existing septic tank with 1 chamber for Persons With Disabilities to completion.	2,500,000.00		
Ikinu police station	Additional funds for Construction of a police station	9,535,730.00		

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	measuring 305 sq meter comprising of 4 cells ensuite and 10 offices and 1 ensuite, armoury, a ramp, waiting bay, reception and connecting the drainage to the existing sewer system to completion.			
Kibichoi Police Station	Construction of a police station	9,750,000.00		
Ngeteti Police Post	Construction of a police post	6,687,190.00		
Innovation Hub	Administartion funds for Githunguri ICT Hub	950,000.00		
Sub-total		70,563,101.00	-	
Grand Total		113,756,124.47	109,579,866.47	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	10,688,082.00			10,688,082.00
Transport equipment		6,975,000.00		6,975,000
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				
Intangible assets				
Total	12,677,442.00	6,975,000.00		19,652,442.00

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Annex 5 –PMC Bank Balances as at 30th June 20-

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Ciiko Primary School	Family Bank-Githunguri	0 002000036401		162.00
Gakoe Chiefs Camp	Family Bank-Githunguri	0 002000036590		212.00
Gataka Primary School	EQUITY BANK	0 930280942029		18,609.00
Gathaithi Sec Sch	Family bank-Githunguri	0 002000037904		280,786.00
Gathangari Primary School	Family Bank-Githunguri	0 02000037902		106,342.00
Gathanji Primary School	Family Bank -Githunguri	0 002000038328		4,281.00
Gathiru-Ini Pry Sch	Family Bank-Githunguri	0 002000039961		2,926.80
Gatina Primary School	Family Bank -Githunguri	0 002000037937		363,207.00
Gatitu Primary School	Family Bank-Githunguri	0 002000035260		8,837.00
Giathieko Pry Sch	Family Bank-Githunguri	0 002000037393		95,163.00
Githiga Pry Sch	Family Bank -Githunguri	0 002000039855		595,748.60
Githioro Pry Sch	Family Bank-Githunguri	0 002000039856		2,322.60
Githunguri Ict Centre Hall	Family Bank -Githunguri	0 002000038036		46,402.00
Githunguri Township Pry Sch	Family Bank-Githunguri	0 002000040017		3,244.40
Gitombo Primary School	Family Bank-Githunguri	0 002000037895		769.00
Ikinu Primary School	Family Bank-Githunguri	0 002000031310		200.14
Kagama Primary School	Family Bank-Githunguri	0 002000036400		6,826.00
Kahunira Primary School	Family Bank-Githunguri	0 002000040108		867.80

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Kanjai Police Post	Family Bank-Githunguri	0 002000040175		1,907,673.40
Kanjai Primary School	Family Bank-Githunguri	0 002000036397		2,154.00
Kanyore Primary School	Family Bank-Githunguri	0 002000036448		236.00
Karia Secondary School	Family Bank-Githunguri	0 002000020613	-	107.50
Kiairia Primary School	Family Bank-Githunguri	0 002000036444		1,322.00
Kiambururu Primary School	Family Bank-Githunguri	0 002000037900		3,538.00
Kiawaiguru Pry Sch	Family Bank-Githunguri	0 002000037903		2,698.00
Kihurio Primary School	Family Bank-Githunguri	0 002000037899		11,463.00
Kindiga Primary School	Family Bank-Githunguri	0 002000031312	-	389.00
Mathanja Pry Sch	Family Bank-Githunguri	0 002000040048		76,216.20
Matuguta Chiefs Office	Family Bank-Githunguri	0 002000036591		122.00
Matuguta Primary School	Family Bank-Githunguri	0 002000037894		3,684.00
Miiri Primary School	Family Bank-Githunguri	0 002000035529		3,270.00
Miiri Secondary School	Family Bank-Githunguri	0 002000036446		1,024.00
Mitahato Primary School	Family Bank-Githunguri	0 002000040012		3,425.80
Mukubu Primary School	Family Bank-Githunguri	0 002000036445		6,120.00
Ndireti Sec. School	Family Bank-Githunguri	0 002000039975		1,553,459.40
Ngewa Primary School	EQUITY BANK	0 930280956786		39,525.00
Nginduri Primary School	Family Bank-Githunguri	0 002000040013		510,274.00

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Njunu Primary School	Family Bank-Githunguri	0 002000036449		1,758.00
Nyaga Secondary School	Family Bank-Githunguri	0 02000039863		164,880.20
Wanjenga Ap Post	Family Bank-Githunguri	0 002000028720		298.77
William Ngiro Gitau(Ikinu Sec)	Family Bank-Githunguri	0 002000035259		29,609.00
Mukua Secondary School Ngcdf Pmc	EQUITY BANK	0 930284330384	190,845.00	-
Mukubu Primary School Ngcdf Pmc	EQUITY BANK	0 930284330344	137,972.00	-
Ciiko Primary School Ngcdf Pmc	EQUITY BANK	0 930284330362	92,797.00	-
Gathugu Primary School Ngcdf Pmc	EQUITY BANK	0 930284630704	55,268.00	-
Kanjai Secondary School Ngcdf Pmc	EQUITY BANK	0 930284630637	29,425.00	-
Ikinu Police Post Ngcdf Pmc	EQUITY BANK	0 930284682923	4,425.00	-
Kiawairia Primary School Ngcdf Pmc	EQUITY BANK	0 930284630563	55,239.00	-
Matuguta Primary School Ngcdf Pmc	EQUITY BANK	0 930284630175	45,239.00	-
Githunguri Township Pryimary School	EQUITY BANK	0 930284630090	30,000.00	-
Ikinu Primary School Ngcdf Pmc	EQUITY BANK	0 930284630134	30,135.00	-
Kigumo Primary School-Ngcdf Pmc	EQUITY BANK	0 930284681597	20,814.00	-
Githunguri Primary School -Ngcdf Pmc	EQUITY BANK	0 930284681072	20,814.00	-
Kanyore Primary School-Ngcdf Pmc	EQUITY BANK	0 930284681789	13,864.00	-
Gathaithi Primary School - Ngcdf Pmc	EQUITY BANK	0 930284681755	20,814.00	-
Kamondo Primary School - Ngcdf Pmc	EQUITY BANK	0 930284680841	20,814.00	-

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Karuthi Police Post Ngcdf Pmc	EQUITY BANK	0 930284682942	60,737.00	-
Kiambururu Police Post Ngcdf Pmc	EQUITY BANK	0 930284682837	24,425.00	-
Kiairia Primary School Ng-Cdf Pmc	EQUITY BANK	0 930284682646	20,814.00	-
Miguta Primary School-Ngcdf Pmc	EQUITY BANK	0 930284682580	20,814.00	-
Ndireti Primary School Ng-Cdf Pmc	EQUITY BANK	0 930284682738	20,814.00	-
Ngewa Primary School Ngcdf Pmc	EQUITY BANK	0 930284630299	31,425.00	-
Githioro Primary School	Family Bank -Githunguri	0 002000043906	2,974,020.00	-
Gatitu Primary School	Family Bank -Githunguri	0 002000043908	2,850,103.00	-
Thuita Primary School	Family Bank -Githunguri	0 002000043907	2,934,588.00	-
			9,685,391.00	5,860,153.61

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Unconfirmed Cash and Cash Equivalents Balance The statement of assets and liabilities reflects bank balances of Kshs. 39,403,386 as disclosed in Note 12A to the financial statements. However, the bank reconciliation statement as at 30 June, 2023 reflects balance as per cash book Of Kshs. 17, 193,664 to a variance Of Kshs.22,209.722, Further review of the bank reconciliation statement revealed payment in cash book not in bank statement and receipts in bank statements not recorded in cash book of Kshs.32.482.171 and Kshs.71,456 respectively. However, the details Of the individual transactions. including the dates. the cheque numbers, the amounts and the payees were not disclosed in the bank reconciliation statement. In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 39,403,386 could not be confirmed.</p>	<p>The cash book balance of Kshs. 17, 193,664 is erroneous. The correct cashbook balance is Kshs. 39,403,386.</p> <p>Kshs.32.482.171 represents unrepresented cheques while Kshs.71,456 represented bounced cheques which were still under investigations.</p>	Not Resolved	
2	<p>Unsupported Bursary Disbursements The statement of receipts and payments and as disclosed in</p>	Due to the numbers of applicants involved the	Not Resolved	

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Annual Report and Financial Statements for The Year Ended June 30, 2024*

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)
	<p>Note 8 to the financial statements reflect an amount of 41,918,509 in respect of other grants and transfers. Included in this expenditure is an amount of Kshs.35, 163,709 relating to bursary disbursements to secondary schools. tertiary institutions and special school of Kshs. 21.271.901. Kshs.12.642,275 and Kshs. 1,249,533, respectively. However, examination of bursary application forms revealed no evidence of approval by Education Bursary, Mock Examinations and Continuous Assessment Tests Committee since individual bursary application forms were not marked as approved or rejected as requited Further. minutes of the Committee and the details of the successful applicants were not provided for audit review. In the circumstance the accuracy and completeness of the expenditure of bursary of Kshs. 35,163,709 could not be confirmed.</p>	<p>committee sorted the forms and classified them in 3 categories. 1. Very Needy 2. Needy 3. Not Awarded/ Disqualified. The forms are filed in that manner thus the committee did not make a comment on them.</p>		
3	<p>Lack of Land Ownership Document Annex 4 to the financial statements reflects summary of fixed asset register balance of Kshs.12.677.442. Included in the asset register are buildings and structures valued at Kshs. 10.688,082 However. ownership documents for the land where the buildings and structures have been constructed wero not provided for audit</p>	<p>The committee has over time requested the Deputy County Commissioner to subdivide the land and allocate NGCDF its portion but due to financial constrains and</p>	Not Resolved	

*National Government Constituencies Development Fund (NGCDF)
Githunguri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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	review. In the Circumstances. the existence and ownership of the land with nil value could not be confirmed.	lack of approvals for the ministry, the land has not been subdivided		
	<p>Unsupported Project Management Committee Bank Balances</p> <p>Annex 5 to the financial statements reflects Project Management Committees (PMC) bank balances totalling Kshs.5,865,138. The balances are in respect of unspent funds held at the respective PMC accounts which includes those of projects that were completed in prior years and which ought to have been returned to the Constituency bank account. Further. the respective bank reconciliation statements and cash books were not provided for audit. In the circumstances. the accuracy and completeness Of the PMC account balance of Kshs.5,865.138 could not be confirmed.</p>	All the PMC balances projects that were completed in prior years have since been returned to the Constituency bank account and accounts have been closed.	Not Resolved	

Jane Wairimu Mwangi

Name
Fund Account Manager.