

REPUBLIC OF KENYA



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REPORT


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ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
GATANGA CONSTITUENCY

 THE NATIONAL ASSEMBLY FOR THE YEAR ENDED	
DATE: 30 JUNE, 2024	
TABLED BY:	Hon. Owen Baya, MP Deputy Leader of majority
CLERK-AT-THE-TABLE:	Esther Njiru



OFFICE OF THE AUDITOR GENERAL
NYERI REGIONAL OFFICE
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

GATANGA 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 GATANGA 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	Nathan Rugut
2.	National Sub-County Accountant	Benard Hehu
3.	Chairman NGCDFC	Joseph Ndururi
4.	Member NGCDFC	Lucy Njiru

(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 GATANGA 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 Gatanga Constituency Headquarters

P.O. Box 63-0100, Thika
Mabanda Sub-County Offices
Mabanda, KENYA

(f) NGCDF Gatanga Constituency Contacts

Telephone: (254) 714 884 675
E-mail: cdfgatanga@ngcdf.go.ke
Website: www.gatangacdf.com

(g) NGCDF Gatanga Constituency Bankers

1. Bank A. (Operations Account).
*Equity Bank,
Thika Branch
A/C 0090279844251
Thika*

2. Bank B. (Deposit account).
The Equity Bank,
Thika Branch
A/C 0090285498640
Thika

(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

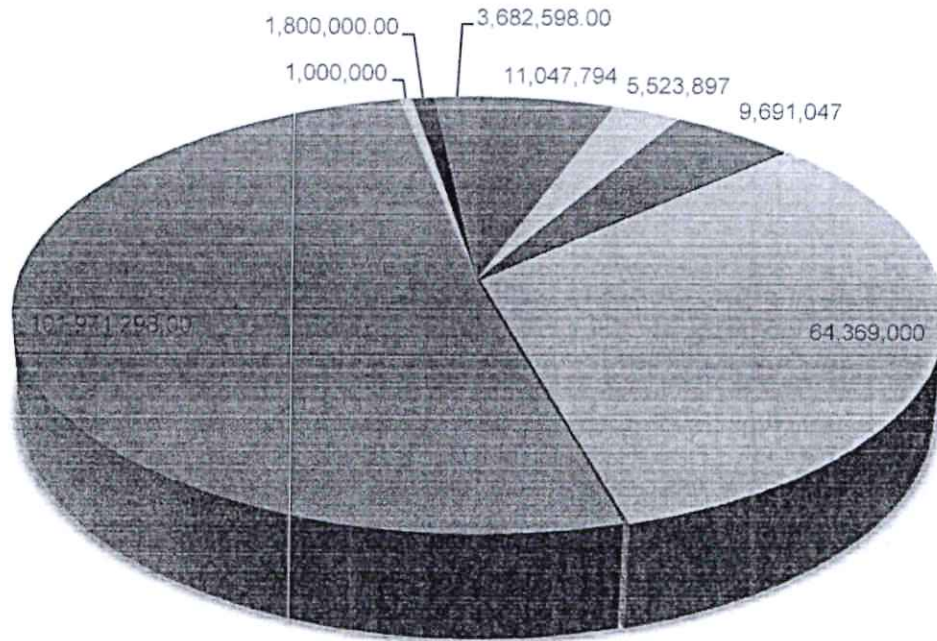
3. NG-CDFC Chairman's Report



It is my pleasure to deliver the Chairman's report for NG-CDF Gatanga for the financial year 2023/2024

In the financial year 2023/24 NG-CDF Gatanga total allocation was Ksh 199,085,634.00 out of which Ksh 14,955,733 was an allocation for Juniou Secondary School from the Ministry of of Education. During the financial year the Constituency received a total of A.I.E amounting to Ksh.210,337,894 from the board, where the funds were disbursed to various projects within different sectors. The chart below shows the allocation Budget for 2023/24 financial year

2023/2024 BUDGET



- Administration and Recurrent
- bursary and social security
- security projects
- Monitoring and evaluation
- primary school projects
- Environmental projects
- Emergency
- secondary school projects

The NG-CDF board should rationalize projects costs through some standardized national and regional projects costs ceilings and ensure funds are disbursed on time.

The delays in disbursements caused delays in implementation of projects.
In closing, I would also like to thank the NG-CDF committee and NG-CDF staff of Gatanga for their continued dedication to our purpose of transforming the constituency.

Name: Joseph Ndururi
Ag.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 Gatanga Constituency 2023-2027* plan are to:

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 and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2023/24 -we increased number of new classrooms by 21, and completed two laboratories in the in chomo secondary and ndakaini secondary schools - Bursary beneficiaries at all levels were as per the attached schedules
Security	Providing ultimate security and safety for	Increased safety	Number of sub -county security and administrative	In FY 23/24 we Added funds for

	communities living in Gatanga constituency		infrastructures.	completion of 4 roomed offices, 3 cells, toilets and Armory
Emergency	To ensure continuity of education	Maintaining a stable and supportive educational environment during and after emergencies	Student Attendance Rates, Repaired/Rebuilt Facilities, Time to Reopen Schools	In F/Y 23/24 We funded emergency projects occasioned with flooding.

5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. there is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted in December 16th 2022 and the first meeting was held in 3rd July 2023.

The persons appointed are drawn from different groupings as follows:

THE KENYA GAZETTE

Gatanga NG-CDFCs members approval,

NAME	ROLE
Philip Karanja	Male Youth Representative

Consolata Wangechi	Female Youth Representative
Lucy Njiru	Female Adult Representative
Simon Njuguna	Nominee of the Constituency Office (Male)
Rose Muthoni	Nominee of the Constituency Office (Female)
Joseph Ndururi	Co -opted Member

b. NG-CDFC Tenure

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

c. The Role of the Constituency Committee

The functions of a Constituency Committee shall be to:

1. Build the capacity of project management committees and sensitize the Community on the operations of the Fund.
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the NGCDF Act.
4. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
5. Ensure that project reports are prepared and submitted to the Board.
6. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
7. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board to comply with section 39(4) of the Act.
8. Ensure projects are labelled in accordance with the guidelines issued by the Board and perform any other function assigned to it by the Board.

d. Removal of a member

As per the act, 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.

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. 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.

e. NG-CDFC Induction and training

Gatanga NG-CDF conducted a training induction at Mombasa for NGCDFCs, staffs and technical team during the month of may 2024. The training entails teachings on NG-CDF act, drugs and substance abuse, HIV and Aids and emerging issues.

f. Number of meetings;

NG-CDF Act Section 41 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Gatanga Constituency, the NG-CDF Committee conducted as follows

MEETINGS HELD BETWEEN JUNE 2023 AND JUNE 2024

DATE	NAMES	DESIGNATION
5 TH JULY 2023	Mrs. Damaris Kimotho Mr. David Musambai Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Muiruri	Dcc- Gatanga ACC 1 - Ithanga Secretary Fund Account Manager Member ' ' ' ' ' '

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14 TH AUGUST 2023	Mrs. Damaris Kimotho Mr. David Musambai Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi Mrs. Consolata Wangechi	DCC - Gatanga ACC 1 - Ithanga Secretary Fund Account Manager Member “ ” “ ” “ ” “ ”
1 ST SEPTEMBER 2023	Mr. Philip Mbuvi Mr. Michael Thuo Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Muiruri Mrs. Consolata Wangechi	DCC - Gatanga ACC - Gatanga Secretary Fund Account Manager Member “ ” “ ” “ ” “ ”
29 TH SEPTEMBER 2023	Mr. Philip Mbuvi Mr. Michael Thuo Mrs. Lucy Muthoni Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Muiruri Mrs. Consolata Wangechi	DCC - Gatanga ACC - Gatanga Secretary Fund Account Manager Member “ ” “ ” “ ” “ ”
23 RD OCTOBER 2023	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M Njiru Mr. Mburu Ngugi Fund Account Manager Mr. Philip Karanja Member Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Muiruri Mrs. Consolata Wangechi	DCC - Gatanga DCC - Ithanga Secretary “ ” “ ” “ ” “ ”
IN ATTENDANCE	Bernard Hehu Alloise Njeru	D.A Subcounty Works Officer

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1 ST NOVEMBER 2023	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi	DCC - Gatanga DCC - Ithanga Secretary Fund Account Manager Member “ “ “ “
23RD NOVEMBER 2023	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Muiruri Mrs. Consolata Wangechi	DCC - Gatanga DCC - Ithanga Secretary Fund Account Manager Member “ “ “ “
20 TH DECEMBER 2023	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi Mrs. Consolata Wangechi	DCC - Gatanga DCC - Ithanga Secretary Fund Account Manager Member “ “ “ “
12 TH JANUARY 2024	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi Mrs. Consolata Wangechi	DCC - Gatanga DCC - Ithanga Secretary Fund Account Manager Member “ “ “ Member
IN ATTENDANCE	Bernard Hehu Alloise Njeru Peter Wanjau Office	D.A Subcounty Works Officer Subcounty Procurement

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26 TH JANUARY 2024	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi Mrs. Consolata Wangechi	DCC - Gatanga DCC – Ithanga Secretary Fund Account Manager Member “ “ “ “
IN ATTENDACE	Bernard Hehu Alloise Njeru Peter Wanjau Officer	D.A Subcounty Works Officer Subcounty Procurement
1 ST FEBRUARY 2024	Mrs. Damaris Kimondo Mr. Philip Mbuvi Mrs. Lucy M. Njiru Mr. Mburu Ngugi Mr. Philip Karanja Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi Mrs. Consolata Wangechi	DCC - Gatanga DCC – Ithanga Secretary Fund Account Manager Member “ “ “ “
<u>IN ATTENDACE</u>	Bernard Hehu Alloise Njeru	D.A Subcounty Works Officer
14 TH MARCH 2024	Mr. Joseph Ndururi Mr. Michael Thuo Mrs. Lucy Muthoni Mrs. Consolata Wangechi Mr. Simon Njuguna Mr. Philip Karanja Mrs. Rose Muthoni Mr. Nathan Rugut	Acting Chairman ACC Ithanga Member “ “ “ “ Fund Account Manager
16 TH MARCH 2024	Mrs. Damaris Kimondo Mrs. Lucy M. Njiru Mrs. Angela Makau Mr. Mburu Ngugi	DCC - Gatanga Secretary DCC – Ithanga Fund Account Manager

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	Mr. Philip Karanja Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Joseph Ndururi	Member “ “ “ “
22 ND MARCH 2023	Mr. Joseph Muiruri Mr. Michael Thuo Mrs. Lucy M. Njiru Mr. Philip Karanja Mr. Simon Njuguna Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Nathan Rugut	Acting NGCDFC Chairman ACC Gatanga Secretary Member “ “ “ “ Fund Account Manager
23 RD APRIL 2024	Mr. Joseph Ndururi Mrs. Lucy M. Njiru Mr. Philip Karanja Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Nathan Rugut Mr. Bernard Hehu Mr. Reuben Kamau M/s Pammela Nkatha Alex M/s Dorothy Agowi M/s Mercy Omonya M/s Yvonne Michuki M/s Wambui Muthui	Act. NGCDF Chairman Secretary Member “ “ “ Fund Account Manager D.A Comms F O O Admin Comms Comms Legal Asst
9 TH MAY 2024	Mr. Joseph Muiruri Mrs. Damaris Kimondo Mrs. Lucy M. Njiru Mr. Philip Karanja Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Nathan Rugut	Acting NGCGF Chairman DCC – Gatanga Secretary Member “ “ “ Fund Account Manager
IN-ATTENDANCE	Mr. Bernard Hehu	D.A
22 ND MAY 2024	Mr. Joseph Muiruri Mrs. Lucy M. Njiru Mr. Philip Karanja	Acting NGCGF Chairman Secretary Member

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	<p>Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Nathan Rugut</p>	<p>“ “ “ Fund Account Manager</p>
14 TH JUNE 2024	<p>Mr. Joseph Muiruri Mrs. Damaris Kimondo Mrs. Lucy M. Njiru Mr. Philip Karanja Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Nathan Rugut</p>	<p>Acting NGCGF Chairman DCC - Gatanga Secretary Member “ “ “ Fund Account Manager</p>
21 ST JUNE 2024	<p>Mr. Joseph Muiruri Mr. Fidelis K. Kithunga Mrs. Lucy M. Njiru Mr. Philip Karanja Mrs. Consolata Wangechi Mrs. Rose Muthoni Mr. Simon Njuguna Mr. Nathan Rugut</p>	<p>Acting NGCGF Chairman DCC - Gatanga Secretary Member “ “ “ Fund Account Manager</p>

g. Remuneration Rates

NG-CDFC members remuneration rates are as follows:

NG-CDFC Chairperson – Kshs 7,000 per meeting

NG-CDFC members- Kshs 5,000 each per meeting.

h. Disclose the policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Identifying risks,
- Analyse risks,
- Prioritization of risk,
- A solution for implementation is sort,
- Monitored.

6. Environmental and Sustainability Reporting

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

- a. **Education and Training:** GATANGA 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

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

3. Employee welfare

We invest in providing the best working environment for our employees. Gatanga constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Gatanga

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-

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

5. Community Engagements-

GATANGA 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


GATANGA 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.

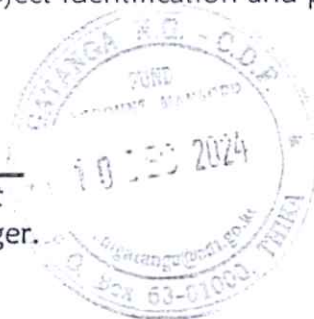
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be 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.

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


Name: Nathan Rugut
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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Gatanga 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.

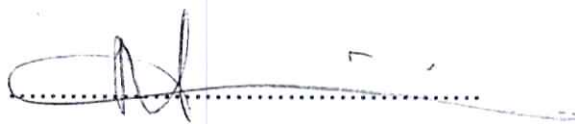
The Accounting Officer in charge of the NGCDF-Gatanga Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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 in charge of the NGCDF-Gatanga 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.

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

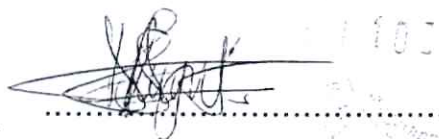
The Accounting Officer in charge of the NGCDF Gatanga Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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

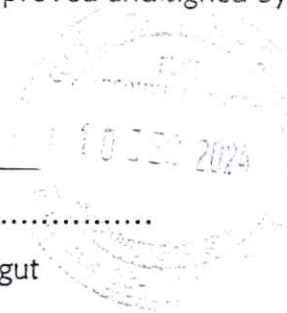
The NGCDF- Gatanga Constituency financial statements were approved and signed by the Accounting Officer on 9/12/2024 2024.



Name: Joseph Ndururi
Chairman – NGCDF Committee



Name: Nathan Rugut
Fund Account Manager



REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GATANGA 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 - Gatanga Constituency set out on pages 1 to 70,

*Report of the Auditor-General on National Government Constituencies Development Fund - Gatanga Constituency
for the year ended 30 June, 2024*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Gatanga 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 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Project Management Committee Accounts Balances

The financial statements reflect Kshs.45,743,081 as Project Management Committee (PMC) accounts balances as disclosed in Note 19.4 and detailed in Annex 5. However, the respective cashbooks, bank certificate of balance and bank reconciliation statements were not provided for audit to support the disclosed PMC bank balances.

In the circumstances, the accuracy, validity and completeness of the Kshs.45,743,081 PMC bank balances as at 30 June, 2024 could not be confirmed.

2. Doubtful Ownership and Non-Valuation Assets

Annex 4 to the financial statements discloses a summary of Fixed Asset Register which reflects Kshs.21,455,900 in respect to total historical cost of assets. The amount includes Kshs.10,259,410 and Kshs.3,094,999 as historical cost of land and buildings and structures respectively both totalling to Kshs.13,354,409. However, the asset register provided for audit revealed that the Fund had two (2) offices and land whose values were not determined and were reflected as Nil. Therefore, the basis of the values reflected in the summary of fixed assets register in respect to land and buildings and structures could not be confirmed.

In addition, the asset register revealed assets including laptops, furniture and printers whose values were not determined and disclosed in the financial statements.

Further, Management did not provide ownership documents for the land for audit review.

In the circumstances, the valuation, completeness and ownership of assets balance of Kshs.21,455,900 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 - Gatanga 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 Statement of Appropriation for the year ended 30 June, 2024 reflect a final budgeted receipts and actual amounts on comparison basis of Kshs.320,424,663 and Kshs.255,627,870 respectively, resulting to a receipts shortfall of Kshs.64,796,793 or 20% of the budget. Similarly, out of the actual receipts of Kshs.255,627,870, the Fund made payments totalling Kshs.177,035,165 resulting in under-absorption of Kshs.78,592,705 or 31% of total receipts.

In the circumstances, the under-funding and under-absorption of funds affected 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 Information

The Management is responsible for the Other Information set out on page iii to xxiv, which comprise of Key Constituency 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 Fund's 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 effects 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. Delayed Implementation of Planned Projects

During the financial year under review, the Fund planned to implement seventy (70) projects valued at Kshs.107,953,896. However, as at 30 June, 2024, sixty-eight (68) projects worth Kshs.105,653,896 had not started and only two (2) projects worth Kshs.2,300,000 were ongoing.

In the circumstances, the delay in implementation of projects may have denied the public the much-needed facilities and services.

2. Renovation of 13 Classrooms and Administration Block at Kamunyaka Kiumu Primary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflect Kshs.57,743,100 in respect to transfers to other Government units which include Kshs.50,383,100 transferred to primary schools which further include Kshs.4,606,420 transferred to Kamunyaka Kiumu Primary School for renovation of thirteen (13) classrooms, administration block and construction of two (2) toilet blocks. However, a site visit in the month of November, 2024 revealed that, the works were done and the contractor was not in the ground. However, the roofs of three (3) classrooms and the administration block were already leaking, signifying poor workmanship of the project. Further, the flooring of the two (2) toilet blocks had not been done.

Although the project was labelled, the branding did not include the financial year under which the project was funded.

In the circumstances, the residents may not get value for money for Kshs.4,606,420 spent on the project.

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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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 of 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 IFPP 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-generalsresponsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 January, 2025

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

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2023-2024	2022-2023
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	210,337,894	100,500,000
Proceeds from Sale of Assets	2		
Other Receipts(AIA)	3	-	
TOTAL RECEIPTS		210,337,894	100,500,000
PAYMENTS			
Compensation of employees	4	3,818,643	2,581,550
Committee expenses	5	5,934,400	3,434,480
Use of goods and services	6	3,855,482	1,875,996
Transfers to Other Government Units	7	57,743,100	14,420,889
Other grants and transfers	8	101,473,730	35,504,000
Acquisition of Assets	9	-	-
Other Payments	10	4,209,811	-
TOTAL PAYMENTS		177,035,165	57,816,915
SURPLUS/DEFICIT		33,302,729	42,683,085

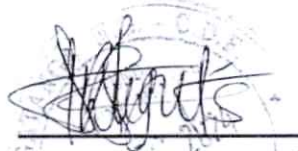
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 10/12 2024 and

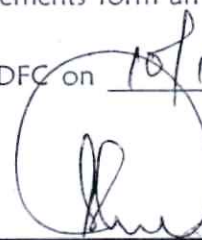
signed by:



Chairman NG-CDF
Committee
Name: Joseph Ndururi



Fund Accountant Manager
Name: Nathan Rugut



National Sub-County
Accountant
Name: Bernard Hehu
ICPAK M/No: 14229

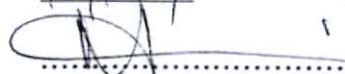
Sub-County Accountant
GATANGA
P.O. Box 6287 - 01000
THIKA

*National Government Constituencies Development Fund (NGCDF) GATANGA 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 Kshs	2022-2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	78,592,705	45,289,976
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		78,592,705	45,289,976
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		78,592,705	45,289,976
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL SSETS		78,592,705	45,289,976
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	45,289,976	2,606,891
Prior year adjustments	16	-	-
Surplus/Defict for the year		33,302,729	42,683,085
NET FINANCIAL POSITION		78,592,705	45,289,976

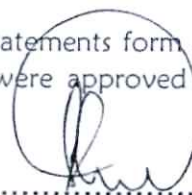
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 10/12/2024 and signed by:



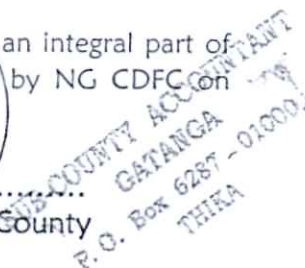
Chairman NG-CDF
Committee
Name: Joseph Ndururi



Fund Accountant Manager
Name: Nathan Rugut



National Sub-County
Accountant
Name: Bernard Hehu
ICPAK M/No: 14229


NATIONAL SUB-COUNTY ACCOUNTANT
GATANGA
P.O. Box 6287 - 01000
THIKA

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

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

		2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	210,337,894	100,500,000
Other Receipts	3	-	-
		210,337,894	100,500,000
Payments for operating activities			
Compensation of Employees	4	3,818,643	2,581,550
Committee expenses	5	5,934,400	3,434,480
Use of goods and services	6	3,855,482	1,875,996
Transfers to Other Government Units	7	57,743,100	14,420,889
Other grants and transfers	8	101,473,730	35,504,000
Other Payments	10	4,209,811	-
		177,035,165	57,816,915
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17		-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		33,302,729	42,683,085
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		33,302,729	42,683,085
Cash and cash equivalent at BEGINNING of the year	11	45,289,976	2,606,891
Cash and cash equivalent at END of the year		78,592,705	45,289,976

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	199,085,634	45,289,976	76,049,053	320,424,663	255,627,870	64,796,793	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts	-			-	-	-	#DIV/0!
TOTAL RECEIPTS	199,085,634	45,289,976	76,049,053	320,424,663	255,627,870	64,796,793	79.8%
PAYMENTS							
Compensation of Employees	5,558,000	822,908	-	6,380,908	3,818,643	2,562,265	59.8%
Committee expenses	4,870,000	2,087,944	-	6,957,944	5,934,400	1,023,544	85.3%
Use of goods and services	6,143,691	4,299,535	-	10,443,226	3,855,482	6,587,744	36.9%
Transfers to Other Government Units	106,653,896	14,022,246	57,727,503	178,403,646	57,743,100	120,660,546	32.4%
Other grants and transfers	75,860,047	20,557,343	12,908,850	109,326,239	101,473,730	7,852,509	92.8%
Acquisition of Assets	-	-	1,152,898	1,152,898	-	1,152,898	0.0%

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

Other Payments	-	3,500,000	4,259,801	7,759,801	4,209,811	3,549,990	54.3%
Un approved Projects	-	-	-	-	-	-	#DIV/0!
TOTAL	199,085,634	45,289,976	76,049,052	320,424,662	177,035,165	143,389,496	55.3%

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

Explanatory Notes.

The underutilisation is due to previous year balances and late disbursement of funds.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	143,389,496
Less undisbursed funds receivable from the Board as at 30th June 2024	64,796,792
	78,592,703
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2023/2024	78,592,704

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

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	5,558,000.00	822,908.00		6,380,908.00	3,818,642.70	2,562,265.30
1.2 Committee allowances	1,800,000.00	1,178,828.00		2,978,828.00	2,957,800.00	21,028.00
1.3 Use of goods and services	3,689,794.00	2,595,747.00		6,285,541.00	3,257,881.75	3,027,659.25
				-	-	
Sub-total	11,047,794.00	4,597,483.00	-	15,645,277.00	10,034,324.45	5,610,952.55
2.0 Monitoring and evaluation						
2.1 Capacity building	1,270,000.00	1,363,788.00		2,633,788.00		2,633,788.00
2.2 Committee allowances	3,070,000.00	909,115.83		3,979,115.83	3,574,200.00	404,915.83
2.3 Use of goods and services	1,183,897.00	340,000.00		1,523,897.00		1,523,897.00
Sub-total	5,523,897.00	2,612,903.83	-			

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
				8,136,800.83	3,574,200.00	4,562,600.83
3.0 Constituency Oversight Committee (Itemize as per budget)				-		
Payment of sitting allowances for 5 COC members for 2 meetings monthly each at Kshs.5,000				-		
Payment of Daily Subsistence Allowance for 5 COC members for 5 days each at Kshs.5,000.00				-		
Hire of training facilities for 5 COC members				-		
Payment of catering for 5 COC members				-		
				-		
				-		
Sub-total	-	-	-	-		-
				-		-
				-		-

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
4.0 Emergency				-		-
4.1 EMERGENCY RESERVE	9,691,047.00			9,691,047.00	9,500,000.00	191,047.00
				-	-	-
				-		-
				-		-
Sub-total	9,691,047.00	-	-	9,691,047.00	9,500,000.00	191,047.00
5.0 Bursary and Social Security				-		
5.1 Primary Schools				-		-
5.2 Secondary Schools	47,269,000.00	5,775,070.51		53,044,070.51	52,986,001.00	58,069.51
5.3 Tertiary Institutions	17,100,000.00	12,000,000.00	394,203.00	29,494,203.00	29,077,500.00	416,703.00
5.4 Universities				-		-

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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	
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	64,369,000.00	17,775,070.51	394,203.00	82,538,273.51	82,063,501.00	474,772.51
6.0 Sports				-		
Regional Sports Tournament		300,000.00		300,000.00		300,000.00
sports		43,068.59		43,068.59	43,068.59	-
Constituency sports tournamnt		2,439,203.48		2,439,203.48	1,594,291.41	844,912.07
6.2				-		-
Sub-total		2,782,272.07	-	2,782,272.07	1,637,360.00	1,144,912.07
7.0 Environment				-		
Jogoo Kimakia Primary School			456,962.93	456,962.93		456,962.93
Swani Primary School			456,962.93	456,962.93		456,962.93
Nyaga Secondary School			456,962.93	456,962.93		456,962.93

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
Gatanga Girils st. Germin School			456,962.93	456,962.93		456,962.93
Kanuga Primary School			456,962.93	456,962.93		456,962.93
Kigio Secondary School			456,962.93	456,962.93		456,962.93
Gathuthu primary school			253,267	253,267.00	253,267	-
Thare primary school			253,267	253,267.00	253,267	-
Githambia primary school			253,267	253,267.00	253,267	-
Kyaume primary school			253,267	253,267.00	253,267	-
lembeni secondary school			253,267	253,267.00	253,267	-
lembeni primary school			253,267	253,267.00	253,267	-
Gakurari primary school			253,267	253,267.00	253,267	-
Total			4,514,647	4,514,647	1,772,869	2,741,778
7.1				-	-	-
7.2				-	-	-

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
						-
Sub-total				-		-
8.0 Primary Schools Projects (List all the Projects)				-		-
Githambia Primary School		1,500,000.00		1,500,000.00		1,500,000.00
Thare primary school		1,500,000.00		1,500,000.00		1,500,000.00
Iembeni Primary School		1,500,000.00		1,500,000.00		1,500,000.00
Kyaume Primary School		1,500,000.00		1,500,000.00		1,500,000.00
Thungururu Primary School		900,000.00		900,000.00		900,000.00
Mt olive primary school		100,000.00		100,000.00		100,000.00
Chomo Primary School	3,000,000.00			3,000,000.00		3,000,000.00
Gatakaini Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Gatanga primary School	1,600,000.00					

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
				1,600,000.00		1,600,000.00
Gathaini Primary school	686,200.00			686,200.00		686,200.00
Gathaini Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Gathambara Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Gathanji Primary school	393,650.00			393,650.00		393,650.00
Gathanji Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Gatiiguru Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Gatunguru Kariara Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Gatura primary school	377,800.00			377,800.00		377,800.00
Giachuki Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Giatutu primary school	2,000,000.00			2,000,000.00		2,000,000.00
Gichumbu Primary School	1,360,000.00			1,360,000.00		1,360,000.00
Giteme primary school	1,500,000.00					

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
				1,500,000.00		1,500,000.00
Gituamba primary school	451,400.00			451,400.00		451,400.00
Gituamba Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Iganjo Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Ithangarari Primary School	613,140.00			613,140.00		613,140.00
Ithangarari Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Ithanga Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Ithanga Primary school	1,000,000.00			1,000,000.00		1,000,000.00
Kagariii Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Kariara Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Kiangige Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Kiarutara Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Kibaaka Primary school	1,500,000.00					

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
				1,500,000.00		1,500,000.00
Kihumbuini Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Kihunguro Primary school	1,500,000.00			1,500,000.00		1,500,000.00
Kirwara Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Kiunyu Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Mabae Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Mabanda Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Makutano Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Matunda Primary School	407,800.00			407,800.00		407,800.00
Mbugiti Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Mianyani Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Muti Pimary School	357,100.00			357,100.00		357,100.00
Mwea Kigoro Primary	1,500,000.00					

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
school				1,500,000.00		1,500,000.00
Ndakaini Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Ndunyu chege Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Ngungugu Primary school	2,000,000.00			2,000,000.00		2,000,000.00
Ngurunga Primary School	120,400.00			120,400.00		120,400.00
Nyaga Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Rubiru Primary school	1,500,000.00			1,500,000.00		1,500,000.00
Rwegetha Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Silanga Primary school	1,500,000.00			1,500,000.00		1,500,000.00
St. Teresa Primary School	275,108.00			275,108.00		275,108.00
St.Teresa Primary School	2,000,000.00			2,000,000.00		2,000,000.00
NG-CDF JSS PROJECT				-		-
Wanduhi primary school	1,360,750.00					

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
				1,360,750.00		1,360,750.00
Rwaitira Primary school	3,108,815.00			3,108,815.00		3,108,815.00
Paul Mbiyu primary school	1,360,750.00			1,360,750.00		1,360,750.00
Muti primary school	1,260,750.00			1,260,750.00		1,260,750.00
Mugumo primary school	1,260,750.00			1,260,750.00		1,260,750.00
Karega primary school	1,360,750.00			1,360,750.00		1,360,750.00
Kihumbuini primary school	1,360,750.00			1,360,750.00		1,360,750.00
Gatura Primary School	1,360,750.00			1,360,750.00		1,360,750.00
Gatakaini Primary School	1,360,750.00			1,360,750.00		1,360,750.00
Ngurunga primary school	1,260,750.00			1,260,750.00		1,260,750.00
				-		-
Wanyaga Primary School	1,360,750.00			1,360,750.00		1,360,750.00
Mwaniambogo Primary	1,260,750.00					

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous		comparable basis	
			Years' Outstanding Disbursements			
Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Shool				1,260,750.00		1,260,750.00
Nanga Primary School	1,260,750.00			1,260,750.00		1,260,750.00
Matunda Primary School	1,260,750.00			1,260,750.00		1,260,750.00
Kyaume Primary School	2,521,500.00			2,521,500.00		2,521,500.00
Kiangige Primary school	1,360,750.00			1,360,750.00		1,360,750.00
Gathaini Primary school	1,360,750.00			1,360,750.00		1,360,750.00
Mabanda Primary School	4,569,733.00			4,569,733.00		4,569,733.00
Kimandi Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Makongo primary school		258,320.40		258,320.40		258,320.40
Swani Primary School			6,000,439.86	6,000,439.86	6,000,439.86	-
Gitiri Primary School			5,224,465.00	5,224,465.00	5,224,465.00	-
Kamunyaka Primary School			4,606,420.00	4,606,420.00	4,606,420.00	-
Karangi Kiana Primary School						

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
			3,214,920.00	3,214,920.00	3,214,920.00	-
Elimambo Primary School			4,209,125.00	4,209,125.00	4,209,125.00	-
Ngelelya primary school			5,627,200.00	5,627,200.00	5,627,200.00	-
Thuita primary school			4,500,530.00	4,500,530.00	4,500,530.00	-
Swani Primary School		356,962.93		356,962.93		356,962.93
Giteme Primary School		506,962.93		506,962.93		506,962.93
Mugumo primary school			1,100,000.00	1,100,000.00		1,100,000.00
Mwagu Primary School			200,000.00	200,000.00		200,000.00
Kanduri Primary School			500,000.00	500,000.00	500,000.00	-
Thungururu Primary School			800,000.00	800,000.00	800,000.00	-
Mbari ya Ruga Primary School			1,000,000.00	1,000,000.00	1,000,000.00	-
Gatunyu Primary School			1,200,000.00	1,200,000.00	1,200,000.00	-
Kigio primary school			1,200,000.00	1,200,000.00	1,200,000.00	-

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

Programme/Sub-programme	Original Budget		Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and AIA	Previous Years'				
				Outstanding Disbursements	Kshs			
Kigio primary school					700,000.00	700,000.00	700,000.00	
Gakurari primary school					1,000,000.00	1,000,000.00	1,000,000.00	-
Makongo primary school					1,000,000.00	1,000,000.00	1,000,000.00	-
Makongo primary school					84,403.60	84,403.60		84,403.60
Mt olive primary school					1,500,000.00	1,500,000.00	1,500,000.00	-
Mt olive primary school					500,000.00	500,000.00		500,000.00
						-		-
Mwana wikio primary school					1,000,000.00	1,000,000.00	1,000,000.00	-
Mwana wikio primary school					800,000.00	800,000.00		800,000.00
Kanunga Primary School			2,400,000.00			2,400,000.00	2,400,000.00	-
Mwagu primary school					1,000,000.00	1,000,000.00	1,000,000.00	-
Gathuthu primary school					2,000,000.00	2,000,000.00	2,000,000.00	-
Gatanga primary School								

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
			1,200,000.00	1,200,000.00	1,200,000.00	-
Kihumbuini primary school			1,200,000.00	1,200,000.00	1,200,000.00	-
Kihumbuini primary school			300,000.00	300,000.00		300,000.00
				-		-
Sub-total	105,653,896.00	10,522,246.26	51,667,503.46	167,843,645.72	50,383,099.86	117,460,545.86
				-		
				-		
8.2				-		-
8.3				-		-
Sub-total				-		-
9.0 Secondary Schools Projects (List all the Projects)				-		
Chomo Mixed Secondary School	500,000.00			500,000.00		500,000.00
Ndakaini secondary school	500,000.00			500,000.00		500,000.00

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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	
St. Benedict Secondary School			2,200,000.00	2,200,000.00		2,200,000.00
St Teresa secondary school		2,000,000.00		2,000,000.00	2,000,000.00	-
Chomo mixed secondary school			1,500,000.00	1,500,000.00	1,500,000.00	-
Ndakaini secondary school		1,500,000.00		1,500,000.00	1,500,000.00	-
Karangi secondary school			1,000,000.00	1,000,000.00	1,000,000.00	-
Kiamwathi Secondary School			1,360,000.00	1,360,000.00	1,360,000.00	-
				-		-
				-		-
Sub-total	1,000,000.00	3,500,000.00	6,060,000.00	10,560,000.00	7,360,000.00	3,200,000.00
				-		-
9.2				-		-
Sub-total				-		-

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
10.0 Tertiary institutions Projects (List all the Projects)				-		
10.1				-		-
10.2				-		-
10.3				-		-
Sub-total				-		-
11.0 Security Projects				-		-
11.1				-		-
Nanga Police Post	1,800,000.00			1,800,000.00		1,800,000.00
Gatanga chiefs office			1,500,000.00	1,500,000.00	1,500,000.00	-
Thuita assistant chief office			1,500,000.00	1,500,000.00	1,500,000.00	-
Kinyangi assistant chief office			1,000,000.00	1,000,000.00	-	1,000,000.00
Ithanga acc office			1,000,000.00	1,000,000.00	1,000,000.00	-

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
Ithanga DCC office			500,000.00	500,000.00	-	500,000.00
Kwa mukundi assistant chief office			250,000.00	250,000.00	250,000.00	-
Mugumo assiatant chief office			250,000.00	250,000.00	250,000.00	-
Muti assistant chief offie			750,000.00	750,000.00	750,000.00	-
Mukurwe chief office			250,000.00	250,000.00	250,000.00	-
Nyaga assistant chief			250,000.00	250,000.00	250,000.00	-
Kihumbuini police station			250,000.00	250,000.00	250,000.00	-
Kiganjo assistant chief			250,000.00	250,000.00	250,000.00	-
Gatura police station			250,000.00	250,000.00	250,000.00	-
				-		
Sub-total	1,800,000.00	-	8,000,000.00	9,800,000.00	6,500,000.00	3,300,000.00
11.2				-		-
11.3				-		-

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

Programme/Sub-programme	Original Budget Kshs	Adjustments			Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs				
Sub-total							
12.0 Acquisition of assets							
12.1 Motor Vehicles (including motorbikes)							
12.2 Construction of CDF office							
12.3 Purchase of furniture and equipment							
12.4 Purchase of computers			1,152,898.00		1,152,898.00		1,152,898.00
12.5 Purchase of land							
Sub-total							
13.0 Others							
Strategic Plan		3,500,000.00			3,500,000.00	3,450,010.00	49,990.00
NG-CDF Office Ithanga			759,801.00		759,801.00	759,801.00	-
Gatanga Law Courts			3,500,000.00		3,500,000.00		3,500,000.00
Total							

*National Government Constituencies Development Fund (NGCDF) GATANGA Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
	-	3,500,000.00	4,259,801.00	7,759,801.00	4,209,811.00	3,549,990.00
13.2				-		-
Funds pending approval**				-		-
Sub-total				-		-
Total	199,085,634.00	45,289,975.67	76,049,052.04	320,424,661.71	177,035,165.31	143,389,496.40

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12)

14. Significant Accounting Policies

The principal 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-Gatanga 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 (NGCDF)

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 Equivalentents

Cash and cash equivalentents 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

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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 30th 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 i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error

occurred before the earliest prior period presented, 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
AIE NO B041080		11,000,000
AIE NO.B047412		7,000,000
AIE NO.B041455		6,000,000
AIE NO.B128807		1,500,000
AIE NO.B154005		15,000,000
AIE NO.B154298		5,000,000
AIE NO.B155812		12,000,000
AIE NO.B132496		12,000,000
AIE NO. B205987		16,000,000
AIE NO B207853		15,000,000
AIE NO B214287	12,088,879	
AIE NO B214258	30,577,074	
AIE NO B225015	30,000,000	
AIE NO B225286	33,383,100	
AIE NO B225489	40,000,000	
AIE NO B226403	14,288,841	
AIE NO B233871	50,000,000	
TOTAL	210,337,894	100,500,000

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	-	-

3. Other Receipts

	2023-2024	2022-2023

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	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere <i>Tenders</i>		-
Total		-

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4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,835,467.82	1,957,099
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	815,058.00	588,692
Employer Contributions Compulsory national social security schemes	132,293.00	35,760
Employer Contributions Compulsory housing levy	35,823.68	
TOTAL	3,818,643	2,581,550

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG-CDF		
Sitting allowance	2,552,300	2,834,480
Other committee expenses	405,500	600,000
Sub-total	2,957,800	3,434,480
B. Oversight Committee Expenses		
Members allowance	2,976,600	-
Other committee expenses	-	-
Sub-total	2,976,600	-
TOTAL(A+B)	5,934,400	3,434,480

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6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	140,182	11,993
Communication, supplies and services	129,500	69,450
Domestic travel and subsistence	236,800	41,800
Printing, advertising and information supplies & services	142,680	357,320
Rentals of produced assets	-	-
Training expenses	597,600	990,000
Hospitality supplies and services	311,900	160,000
Insurance costs	120,580	-
Specialised materials and services	-	-
Office and general supplies and services	661,340	80,500
Fuel , oil & lubricants	604,119	100,000
Other operating expenses	-	-
Bank Charges	-	44,933
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	810,781	-
Routine maintenance- other assets	100,000	20,000
TOTAL	3,855,482	1,875,996

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	50,383,100	6,006,963
Transfers to Secondary Schools	7,360,000	8,413,926
Transfers to Tertiary Institutions	-	-
TOTAL	57,743,100	14,420,889

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8. Other Grants and Other transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary (see attached list)	52,986,001	35,504,000
Bursary -Tertiary (see attached list)	29,077,500	-
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	6,500,000	
Security Projects (see attached list)	-	-
Sports Projects (see attached list)	1,637,360	-
Environment Projects (see attached list)	1,772,869	-
Emergency Projects (see attached list)	9,500,000	-
Roads Projects	-	-
TOTAL	101,473,730	35,504,000

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	-	-
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	-	-

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	3,450,010	-
ICT Hubs	-	-
NG CDF office	759,801	-
TOTAL	4,209,811	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>EQUITY BANK THIKA (009027944251)</i>	78,592,705	45,289,976
<i>Operation account pending closure (Indicate name & account no.)</i>		
<i>Name of Bank, account No. (Deposit)</i>	-	-
Total	78,592,705	45,289,976
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		-	-	-

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

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 30 th 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	-	-	-	

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	45,289,976	2,606,891
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward	45,289,976	2,606,891

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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	-	-	-
Cash in hand	--	--	--
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

*** 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	2,562,265	304,307
Use of goods and services	6,587,744	3,037,648
Amounts due to other Government entities (see attached list)	120,660,546	30,233,926
Amounts due to other grants and other transfers (see attached list)	7,852,509	41,974,648
Acquisition of assets	1,152,898	1,152,898
Oversight Committee Expenses	1,023,544	3,492,701
Others Payments	3,549,990	7,758,800
Funds pending approval	-	33,383,100
Total	143,389,496	121,338,028

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	45,743,081	4,593,102
Total	45,743,081	4,593,102

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration	-	-
Sitting allowance of committee Members during the year	2,552,300	2,834,480
	-	-
Transaction with the NGCDF Board	-	-
Receipts from the NGCDF Board during the year	210,337,894	100,500,000
Total	210,337,894	100,500,000

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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
Construction of buildings	a	b	c	d=a-c	
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					

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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	Outstanding Balance
		2023-2024	2022-2023
Compensation of employees	Payment of gratuity, salaries e.t.c	2,562,265.30	304,307
Committee expenses	Payment of committee allowances	425,943.83	2,692,701
Use of goods & services	Purchase and payments of office goods and services	7,185,344.25	3,037,648
Amounts due to other Government entities			30,233,926
Githambia Primary School	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Thare primary school	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Iembeni Primary School	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Kyaume Primary School	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Thungururu Primary School	Renovation to completion of 3 roomed administration block	900,000	
Mt olive primary school	Renovation to completion of 5	100,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	classrooms: Internal and external painting, roof painting and floor tiling		
Chomo Primary School	Renovation to completion of 10 classrooms: Internal and external painting, roof painting and floor tiling	3,000,000	
Gatakaini Primary School	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Gatanga primary School	Installation of a new gate Kshs.100,000, painting and branding Kshs.10,000 and installation of Cabro and kerbs for approximately 100 square metres Kshs.1,490,000	1,600,000	
Gathaini Primary school	Purchase, installation of one 10,000 liters water tank at Kshs.125,000.00 and construction of concrete base at Kshs.50,000, Fixing gutters, down pipes, shoe and swan necks in 10 classrooms at Kshs.108,900.00 and construction of a retaining wall at Kshs.402,300.00	686,200	
Gathaini Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor	2,000,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	tiling		
Gathambara Primary School	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Gathanji Primary school	Purchase, installation of two 10,000 liters water tank at Kshs.250,000.00 and construction of concrete bases at Kshs.100,000.00, fixing gutters, down pipes, shoe and swan necks in 5 classrooms and offices at Kshs.43,650.00	393,650	
Gathanji Primary School	Renovation to completion of 7 classrooms: Internal and external painting, Roof painting and floor tiling	2,000,000	
Gatiiguru Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Gatunguru Kariara Primary School	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Gatura primary school	Purchase, installation of one 10,000 liters water tank at Kshs.125,000.00 and construction of concrete base at	377,800	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	Kshs.50,000.00 and putting up gutters down pipes, shoe and swan necks in 16 classrooms at Kshs.202,800.00		
Giachuki Primary school	Renovation to completion of 7 classrooms: Internal and external painting, Roof painting and floor tiling	2,000,000	
Giatutu primary school	Renovation to completion of 7 classrooms: Internal and external painting, Roof painting and floor tiling	2,000,000	
Gichumbu Primary School	Construction to completion of 1 classroom	1,360,000	
Giteme primary school	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Gituamba primary school	Purchase, installation of two 10,000 liters water tank at Kshs.250,000.00 and construction of concrete bases at Kshs.100,000.00, Fixing gutters, down pipes, shoe and swan necks in 16 classrooms at Kshs.101,400	451,400	
Gituamba Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor	2,000,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	tiling		
Iganjo Primary School	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Ithangarari Primary School	Purchase and installation of one 10,000 Liters water tank at Kshs.125,000.00 and construction of concrete base at Kshs.50,000.00, Fixing gutters, down pipes, shoe and swan necks in 16 classrooms at Kshs.202,800 and construction of a retaining wall at Kshs.235,340	613,140	
Ithangarari Primary school	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Ithanga Primary school	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Ithanga Primary school	Installation of cabros and kerbs at the school compound approximately 200SM @ Kshs. 1,000,000	1,000,000	
Kagariiii Primary School	Renovation to completion of 5 classrooms: Internal and external	1,500,000	

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Name	Brief Transaction Description	Outstanding Balance	
		2023-2024	2022-2023
	painting, Roof painting and floor tiling		
Kariara Primary School	Installation of cabros and kerbs at the school compound approximately 200SM @ Kshs. 1,000,000	1,500,000	
Kiangige Primary school	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Kiarutara Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Kibaaka Primary school	Renovation to completion of 5 classrooms: Internal and external painting, roof painting and floor tiling	1,500,000	
Kihumbuini Primary School	Renovation to completion of 3 classrooms: Internal and external painting, Roof painting and floor tiling	1,000,000	
Kihunguro Primary school	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Kirwara Primary School	Renovation to completion of 5 classrooms: Internal and external	1,500,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	painting, roof painting and floor tiling		
Kiunyu Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Mabae Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Mabanda Primary School	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Makutano Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Matunda Primary School	Purchase, installation of one 10,000 liters water tank at Kshs.125,000.00 and construction of concrete base at Kshs.50,000.00 and Fixing gutters, down pipes, shoe and swan necks in 16 classrooms at Kshs.232,800.00	407,800	
Mbugiti Primary School	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
Mianyani Primary School	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Muti Pimary School	Purchase, installation of one 10,000 liters water tank at Kshs.125,000.00 and construction of concrete base at Kshs.50,000.00 and Fixing gutters, down pipes, shoe and swan necks in 11 classrooms at Kshs.182,100.00	357,100	
Mwea Kigoro Primary school	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Ndakaini Primary school	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Ndunyu chege Primary school	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Ngungugu Primary school	Renovation to completion of 7 classrooms: Internal and external painting, roof painting and floor tiling	2,000,000	
Ngurunga Primary School	Water harvesting: fixing gutters, down pipes, shoe and swan necks in	120,400	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	8 classrooms		
Nyaga Primary School	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Rubiru Primary school	Renovation to completion of 5 classrooms: Internal and external painting, Roof painting and floor tiling	1,500,000	
Rwegetha Primary School	Renovation to completion of 7 classrooms: Internal and external painting, Roof painting and floor tiling	2,000,000	
Silanga Primary school	Construction to completion of 3 roomed administration block	1,500,000	
St. Teresa Primary School	Purchase, installation of one 10,000 liters water tank at Kshs.125,000.00 and construction of concrete base at Kshs.50,000.00 and Fixing gutters, down pipes, shoe and swan necks in 14 classrooms at Kshs.100,108.00	275,108	
St.Teresa Primary School	Renovation to completion of 7 classrooms: Internal and external painting, Roof painting and floor tiling	2,000,000	
Wanduhi primary school	Construction to completion of 1 classroom	1,360,750	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
Rwaitira Primary school	Construction of a storied building consisting of 4 classrooms: Phase 1 construction to completion of 2 classrooms on the ground floor.	3,108,815	
Paul Mbiyu primary school	Construction to completion of 1 classroom	1,360,750	
Muti primary school	Construction to completion of 1 classroom	1,260,750	
Mugumo primary school	Construction to completion of 1 classroom	1,260,750	
Karega primary school	Construction to completion of 1 classroom	1,360,750	
Kihumbuini primary school	Construction to completion of 1 classroom	1,360,750	
Gatura Primary School	Construction to completion of 1 classroom	1,360,750	
Gatakaini Primary School	Construction to completion of 1 classroom	1,360,750	
Ngurunga primary school	Construction to completion of 1	1,260,750	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	classroom		
Wanyaga Primary School	Construction to completion of 1 classroom	1,360,750	
Mwaniambogo Primary Shool	Construction to completion of 1 classroom	1,260,750	
Nanga Primary School	Construction to completion of 1 classroom	1,260,750	
Matunda Primary School	Construction to completion of 1 classroom	1,260,750	
Kyaume Primary School	Construction to completion of 2 classrooms	2,521,500	
Kiangige Primary school	Construction to completion of 1 classroom	1,360,750	
Gathaini Primary school	Construction to completion of 1 classroom	1,360,750	
Mabanda Primary School	Vertical extension of 2 classrooms by introducing columns and construction to completion of 2 classrooms on the first floor	4,569,733	
Kimandi Primary School	Renovation to completion of 7	2,000,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	classrooms: Internal and external painting, Roof painting and floor tiling		
Makongo primary school	Renovation to completion of 3 classrooms: Internal and external painting, Roof painting and floor tiling	258,320	
Swani Primary School	Construction of 4 door pit latrine with urinal	356,963	
Giteme Primary School	Construction of 4 door pit latrine with urinal	506,963	
Mugumo primary school	Construction of one classroom to completion	1,100,000	
Mwagu Primary School	Additional funds for renovation to completion of 4 classes	200,000	
Kigio primary school	completion of 3 classrooms	700,000	
Makongo primary school	Renovation to completion of 3 classrooms: Internal and external painting, Roof painting and floor tiling	84,404	
Mt olive primary school	Construction of 4 door pit latrine with urinal	500,000	
Mwana wikio primary school	Renovation to completion of 3 classrooms	800,000	
Kihumbuini primary school	Renovation to completion of 1 classroom	300,000	
Chomo Mixed Secondary School	Construction of 4 door pit latrine	500,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
	with urinal		
Ndakaini secondary school	Construction of 4 door pit latrine with urinal	500,000	
St. Benedict Secondary School	Construction of two classrooms	2,200,000	
	Sub-Total	120,660,545.86	
Amounts due to other grants and other transfers			41,974,648.00
Bursary Secondary	To fund needy students in secondary schools	58,069.51	
Bursary - tertiary	To fund needy students in tertiary schools	416,703.00	
Environment			
Jogoo Kimakia Primary School	Funding of environmental activities	456,963	
Swani Primary School	Funding of environmental activities	456,963	
Nyaga Secondary School	Funding of environmental activities	456,963	
Gatanga Girls st. Germaine School	Funding of environmental activities	456,963	
Kanuga Primary School	Funding of environmental activities	456,963	
Kigio Secondary School	Funding of environmental activities	456,963	
Security			
Nanga Police Post	Additional funds for completion of 4 roomed offices, 3 cells, toilets and armory: Plastering, painting and floor finishes	1,800,000.00	
Kinyang'ei assistant chief office	Construction of 3 roomed office	1,000,000.00	
Ithanga DCC office	Construction of 4 door pit latrine with urinal	500,000.00	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2023-2024	2022-2023
Sports	Facilitation of regional and constituency sports tournament in partnership with other constituencies within the region.	1,144,912	
Emergency	Cater for unforeseen occurrences	191,047	
Sub-Total		7,852,509.16	
Acquisition of assets			
	Purchase of 3 laptops and public address system	1,152,898.00	1,152,898.00
Oversight committee expenses	Oversight committee expenses		800,000.00
Others (<i>specify</i>)			
Strategic Plan	Preparation and fact collection	49,990.00	3,500,000.00
Gatanga Law Courts	Leveling and installation of cabros	3,500,000.00	3,500,000.00
NG CDF office Ithanga	Renovation of office block		758,800.00
Sub-Total		4,702,888.00	7,758,800.00
Funds pending approval			33,383,100.00
Grand Total		143,389,496.40	121,338,028

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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	10,259,410	-	-	10,259,410
Buildings and structures	3,094,999	-	-	3,094,999
Transport equipment	3,843,846	-	-	3,843,846
Office equipment, furniture and fittings	1,747,989	-	-	1,747,989
ICT Equipment, Software and Other ICT Assets	2,509,656	-	-	2,509,656
Other Machinery and Equipment				
Intangible assets				
Total	21,455,900			21,455,900

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Annex 5 –PMC Bank Balances as at 30th June 2024

N O	PMC	Account number	Bank	Bank Balance 2023 - 2024	Bank Balance 2022-2023	Bank Balance 2021-2022
1	CCM Gatanga Girls Secondary School	11417342945 00	Co-Operative Bank	-	1,169.00	1,169.00
2	CDF Office Mabanda	11415576767 00	Co-Operative Bank	-	6.05	234,586.05
3	Chomo Mixed Day Sec School	11418334785 00	Co-Operative Bank	1,500,000.00	69,818.50	0.50
4	Chomo Secondary Shool	0090284328 878	Equity Bank		1,500,000.00	-
5	Del Monte Secondary School CDF	11418339056 00	Co-Operative Bank	-	49,005.00	49,005.00
6	Elimambo Primary School Cdf A/C	01139073048 202	Co-Operative Bank	4,209,125.00	1,369.50	
7	Gakurari Primary School Cdf	01141558454 400	Co-Operative Bank	1,253,267.00	6,712.50	
8	Gakurari Secondary School	11390741460 00	Co-Operative Bank	500,000.00	13,291.50	40,292.50
9	Gatakaini Assistant Chief's	11418337886 00	Co-Operative Bank	-	11,667.35	11,667.35
10	Gatakaini Primary School	01141833931 400	Co-Operative Bank	-	564.50	
11	Gatanga CDF Sports Account	11412784194 00	Co-Operative Bank	-	3,309.45	3,309.45
12	Gatanga Chief's Office	01100942091 001	Co-Operative Bank	-	-	
13	Gatanga DCC's Office	11418335147 00	Co-Operative Bank	-	19,382.00	19,382.00

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14	Gatanga Girls Secondary School	11415577490 00	Co-Operative Bank		60,495.50	
15	Gatanga Law Courts Office	9028233223 3	Equity Bank	-	203,800.00	553,800.00
16	Gatanga Primary School	11417342158 00	Co-Operative Bank	1,136,749.00	3,826.82	126.82
17	Gatanga Technical & Vocation	11418336960 00	Co-Operative Bank	-	402.90	402.90
18	Gatanga Youth empowerment centre	9028263979 9	Equity Bank	-	3,667.00	
19	Gathaini Primary School	11417342941 00	Co-Operative Bank	-	1,005.00	1,005.00
20	Gathanji Primary School	01141734294 100	Co-Operative Bank	-	1,005.00	
21	Gathuthu Primary School Cdf A/C	01141073047 400	Co-Operative Bank	2,253,267.00	69,889.93	
22	Gatiiguru Mixed Sec School	11410748897 01	Co-Operative Bank	-	30,885.85	33,885.85
23	Gatiiguru Primary School Cdf	01141558379 100	Co-Operative Bank	1,000,000.00	727.00	
24	Gatunguru Kariara Primary School	9028219882 6	Equity Bank	-	3,026.00	537,868.00
25	Gatunguru Kariara Secondary School	9029475169 3	Equity Bank	-	-	
26	Gatunyu Primary School Cdf Acc	01141558693 300	Co-Operative Bank	1,699,880.00	2,032.50	
27	Gatunyu Secondary School	11415587896 00	Co-Operative Bank	449,040.75	449,040.75	3,000,030.75
28	Gatunyu Chief's Office	11418327879 00	Co-Operative Bank	-	8,636.70	96,670.70
29	Gatura ACC's Office	11418328830	Co-Operative			

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		00	Bank	-	50.75	50.75
30	Gatura Girls Secondary School	90282663128	Equity Bank	-	25,690.00	1,200,000.00
31	Giachuki Secondary school	90282632578	Equity Bank	-	2,092.00	
32	Giatutu Primary School	1141734459900	Co-Operative Bank	-	2,418.00	2,418.00
33	Giteme Primary School	1141734693300	Co-Operative Bank	253,267.00	6,414.50	4,056.25
34	Giteme Secondary School	1141735565001	Co-Operative Bank	-	35,417.75	695.75
35	Githambia Primary School	1141734694800	Co-Operative Bank	-	6,414.50	6,414.50
36	Githambia Secondary School	1139278976100	Co-Operative Bank	-	3,350.00	3,350.00
37	Gitiri Primary School	90282752458	Equity Bank	5,293,145.00	141,680.00	
38	Gititu Secondary School	1141833694300	Co-Operative Bank	500,000.00	66,840.25	44,190.25
39	Gituamba Primary School	1141073046700	Co-Operative Bank	500,000.00	25,282.00	134,282.00
40	Gituamba Secondary School	1141832355700	Co-Operative Bank	-	2,805.00	3,191.00
41	Greystone primary	1141922340800	Co-Operative Bank		12,027.50	
42	Iembeni Secondary School Cdf	1141832946300	Co-Operative Bank	253,267.00	47.00	47.00
43	Iganjo Primary School	1141734553700	Co-Operative Bank	-	1,146.50	1,146.50
44	Ithanga / Kakuzi DCC's Office	90282287602	Equity Bank	-	1,251.00	

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45	Ithanga ACC Office	01100949788 001	Co-Operative Bank	-	-	
46	Ithanga NG-CDF Office	01100952127 001	Co-Operative Bank	759,801.00	-	
47	Ithanga Primary School	11415587049 00	Co-Operative Bank	-	1,644.00	1,400,180.00
48	Ithanga Secondary School	11418336749 00	Co-Operative Bank	-	63,615.50	79,836.50
49	Ithangarari Primary	11417342730 00	Co-Operative Bank	-	47,688.75	120,668.75
50	Ithangarari Secondary School	11410746241 00	Co-Operative Bank	-	16,804.25	1,215,144.25
51	JogooKimakia Secondary School CDF	11418339044 00	Co-Operative Bank	500,000.00	61,792.75	119,792.75
52	Kagarii Primary School	11417346936 00	Co-Operative Bank	-	663.50	663.50
53	Kamunyaka Kiumu Secondary School	9029059549 5	Equity Bank	-	2,305.00	2,305.00
54	Kanunga Primary School	01141832579 600	Co-Operative Bank	2,400,000.00	12,275.95	
55	Kanunga Secondary	01141735285 200	Co-Operative Bank	-	25,234.91	
56	Karangi Secondary School- Cdf	11417352852 00	Co-Operative Bank	1,000,000.00	224,094.24	91,147.25
57	Karega Primary School	11412787700 00	Co-Operative Bank	-	672.50	672.50
58	Kiama Primary School	11415580994 00	Co-Operative Bank		809.00	-
59	Kiamwathi Secondary Schools	11418336507 00	Co-Operative Bank	1,360,000.00	117,254.50	189,135.50
60	Kiangigi Primary School	11415582963	Co-Operative			

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		00	Bank	-	13,500.75	35,688.75
61	Kiarutara Assistant Chiefs Office	9028290749 6	Equity Bank	-	51,738.00	
62	Kiarutara Primary School	11417345540 00	Co-Operative Bank	-	3,015.75	108.75
63	Kiganjo Assistant Chief's Office CDF	11418329790 00	Co-Operative Bank	250,000.00	1,072.00	1,072.00
64	Kigio Primary School Cdf	01141734705 600	Co-Operative Bank	1,200,000.00	7,265.25	
65	Kigio Secondary School	11418334555 00	Co-Operative Bank	-	667.00	667.00
66	Kihumbuini ACC's Office	11418339676 00	Co-Operative Bank	-	1.00	1.00
67	Kihumbuini Police Station	01141832541 200	Co-Operative Bank	250,000.00	71,314.50	
68	Kihumbuini Secondary School	11392784193 00	Co-Operative Bank	-	101,325.25	1,297,843.35
69	Kimakia Police Post PMC	9028269607 7	Equity Bank	-	5,321.00	2,100,000.00
70	Kimandi Mixed Secondary School Cdf	11390734709 02	Co-Operative Bank	-	4,177.75	-
71	Kiriaini Chief's Office	01141832573 000	Co-Operative Bank	-	16,511.75	
72	Kirwara Police Station	11342789810 00	Co-Operative Bank	-	90,143.75	216,643.75
73	Kirwara Primary School Cdf	11092799706 00	Co-Operative Bank	-	13,207.75	13,657.75
74	Kitito Primary School	01100947357 001	Co-Operative Bank	-	-	
75	Kiunyu Primary School Cdf	11414293075 00	Co-Operative Bank	29,257.50	99,160.50	57,207.50

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76	Kwa Mukundi ASS Chief	01100726715 001	Co-Operative Bank	250,275.00	-	
77	Kyaume Primary School Cdf	01141734749 100	Co-Operative Bank	253,267.00	2,094.00	
78	Makutano Primary School - Cdf A/C	01141833229 200	Co-Operative Bank	-	112,883.00	
79	Matunda Secondary school	9028263257 6	Equity Bank	-	54,280.00	
80	Mbugiti Boys High School	90279180138	Equity Bank	-	103,894.00	-
81	Mianyani Chief's Office CDF	11418320524 00	Co-Operative Bank	-	20,249.50	20,249.50
82	Mianyani Primary School	11414285708 00	Co-Operative Bank	-	48,120.63	48,120.63
83	Mugumo ASS Chief Office	01100949598 001	Co-Operative Bank	-	-	
84	Mugumo Day Mixed SecSch	11418336338 00	Co-Operative Bank	-	1,010.15	1,010.15
85	Mugumo Primary School	01141073045 300	Co-Operative Bank	-	41,278.25	
86	Mukurwe Chief's Office	11418320470 00	Co-Operative Bank	250,000.00	9,743.50	9,743.50
87	Muthuri Primary School	01141558470 600	Co-Operative Bank	-	1,842.50	
88	Muti Assistant Chief Office	01100951458 001	Co-Operative Bank	-	-	
89	Muti Primary School	01141429690 700	Co-Operative Bank	-	13,361.50	
90	Muti Secondary School Cdf A/C	11418336605 00	Co-Operative Bank	-	26.75	26.75

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91	Mwagu Primary School Cdf	11417347124 00	Co-Operative Bank	1,000,000.00	7,843.75	1,001,233.75
92	Mwagu Secondary School	11414287537 00	Co-Operative Bank		36,002.50	
93	Mwanawikio Primary School CDF	11392783579 00	Co-Operative Bank	1,000,000.00	51,280.00	421,280.00
94	Mwanawikio Secondary School	01141833637 400	Co-Operative Bank	-	5.50	
95	Mwea Primary School	11417352863 00	Co-Operative Bank	-	59,380.00	59,380.00
96	Mwitingiri Primary	11417347711 00	Co-Operative Bank	-	3,316.25	3,316.25
97	Nanga Police Post	9028263982 8	Equity Bank	-	76,909.00	
98	Ndakaini chiefs office	9028290780 8	Equity Bank	49,308.00	49,308.00	
99	Ndakaini Secondary School	11418336447 00	Co-Operative Bank	2,000,000.00	37,675.00	186,348.00
100	NdunyuChege Primary School CDF	11415588758 00	Co-Operative Bank	500,000.00	1,647.50	1,647.50
101	Ngatho Secondary School Cdf	11415570798 00	Co-Operative Bank	-	17,403.25	17,403.25
102	Ngelelya primary school	9028225684 8	Equity Bank	5,627,200.00	36,833.00	
103	Ngelelya Secondary Shool CDF	11418328770 00	Co-Operative Bank	-	53.82	53.82
104	Ngungugu Primary School	01141073047 500	Co-Operative Bank	500,000.00	2,953.10	
105	Nyaga Administration Police Post CDF	11418329791 00	Co-Operative Bank	250,000.00	41,204.00	74,343.00
106	Nyaga Primary School	11414285200	Co-Operative			

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6		00	Bank	-	59,296.75	
10 7	Paul Mbiyu Primary School	01141428521 700	Co-Operative Bank	-	44,656.25	
10 8	Rubiru Primary School	90279141878	Equity Bank	-	4,388.50	-
10 9	Rwaitira Primary School	11414285297 00	Co-Operative Bank	-	97,112.00	4,464.00
11 0	Rwegetha Primary School	11415587138 00	Co-Operative Bank	-	149,308.50	1,912,654.50
111	Rwegetha Secondary School	11390741747 00	Co-Operative Bank	-	4,729.00	960.00
11 2	Silanga Primary School	01141558461 500	Co-Operative Bank	500,000.00	33,098.75	
11 3	St Teresa Secondary School	11414299415 00	Co-Operative Bank	2,000,000.00	250,431.63	243,757.63
11 4	St. Basil Gathanji Secondary School	9027916496 2	Equity Bank	-	46,292.40	-
11 5	Swani Secondary School	01141557696 300	Co-Operative Bank	500,000.00	39,961.00	
11 6	Thaare Primary School	01141073047 900	Co-Operative Bank	253,267.00	25,422.50	
11 7	Thuita Primary School	01141734744 500	Co-Operative Bank	2,259,470.00	727.60	
11 8	Thungururu Secondary School	11414285574 00	Co-Operative Bank	-	2,221.39	2,221.39
11 9	Thuthua Chief's Office	11492230400 0	Co-Operative Bank	228.50	228.50	228.50
12 0	Wanduhi Primary School	01141558738 000	Co-Operative Bank	-	2,243.00	
12 1	Wanyaga Primary School Cdf Ac	11414296489 00	Co-Operative Bank	0.03	2,638.63	1,100,572.63

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	Total			45,743,081.78	5,494,294.75	18,034,494.47

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Name; Nathan Rugut
Fund Account Manager.

