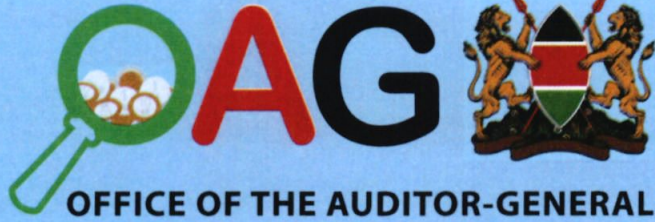


REPUBLIC OF KENYA




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**REPORT**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>DATE: 29 APR 2025</b>	
<b>DAY:</b> Tuesday	
<b>TABLED BY:</b>	Julius Kelly, MP On behalf of L.O.M.
<b>CLERK-AT THE-TABLE:</b>	Benson Irzofu

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – GATUNDU NORTH  
CONSTITUENCY**

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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**GATUNDU NORTH CONSTITUENCY**

**AMMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2024**

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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**

An empowered and self-sufficient constituency with high standards of living.

#### **Mission**

To support the residents of Gatundu North constituency improve their lives by providing quality support in education, health security, youth empowerment, environment, technology and entrepreneurship.

#### **Core Values**

1. Democracy and participation of the people
2. Equity, inclusiveness, non-discrimination and protection of the marginalised
3. Good governance, integrity, transparency and accountability
4. Sustainable development.

#### **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 Gatundu North 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 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Mary Kyengo
2.	National Sub-County Accountant	Susan Maina
3.	Chairman NGCDFC	Joseph Murori
4.	Member NGCDFC	Esther Thungu

**(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 Gatundu North 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 Gatundu North Constituency Headquarters**

P.O. Box 201-01004 Kanjuku  
GATUNDU NORTH NG CDF OFFICE  
GATUNDU NORTH DCC COMPOUND  
KAMWANGI, KENYA.

**(f) NGCDF GATUNDU NORTH Constituency Contacts**

Telephone: (254) 720893126  
E-mail: [cdfgatundunorth@ngcdf.go.ke](mailto:cdfgatundunorth@ngcdf.go.ke)  
Website: [gatundunorth.ngcdf.go.ke](http://gatundunorth.ngcdf.go.ke)

(g) NGCDF GATUNDU NORTH Constituency Bankers

1. Bank A. (Operations Account).  
Kenya Commercial Bank, Gatundu Branch  
Acc. No. 1102763853  
P.O. Box 518 Gatundu
2. Bank B. (Deposit account).

(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



Joseph Murori Muiruri  
Chairman- Gatundu North NG CDF

I am pleased to present the Gatundu North NGCDF Annual report and financial Statements for the year ended 30<sup>th</sup> June 2024.

Gatundu North constituency is one of the twelve constituencies in Kiambu county.

In the year under review, Gatundu North constituency basically addressed the issue of bursary by ensuring 100% issuance of both secondary and tertiary bursary. The CDFC in its strategic plan is working towards 100% transition to secondary school and tertiary institutions. This year has seen the highest allocation under bursary of ksh. 66 million. This has ensured that students have been retained in school longer hence improved performance.

The CDFC is keen in setting realistic and achievable goals by giving priority to ongoing projects to ensure their completion in time.

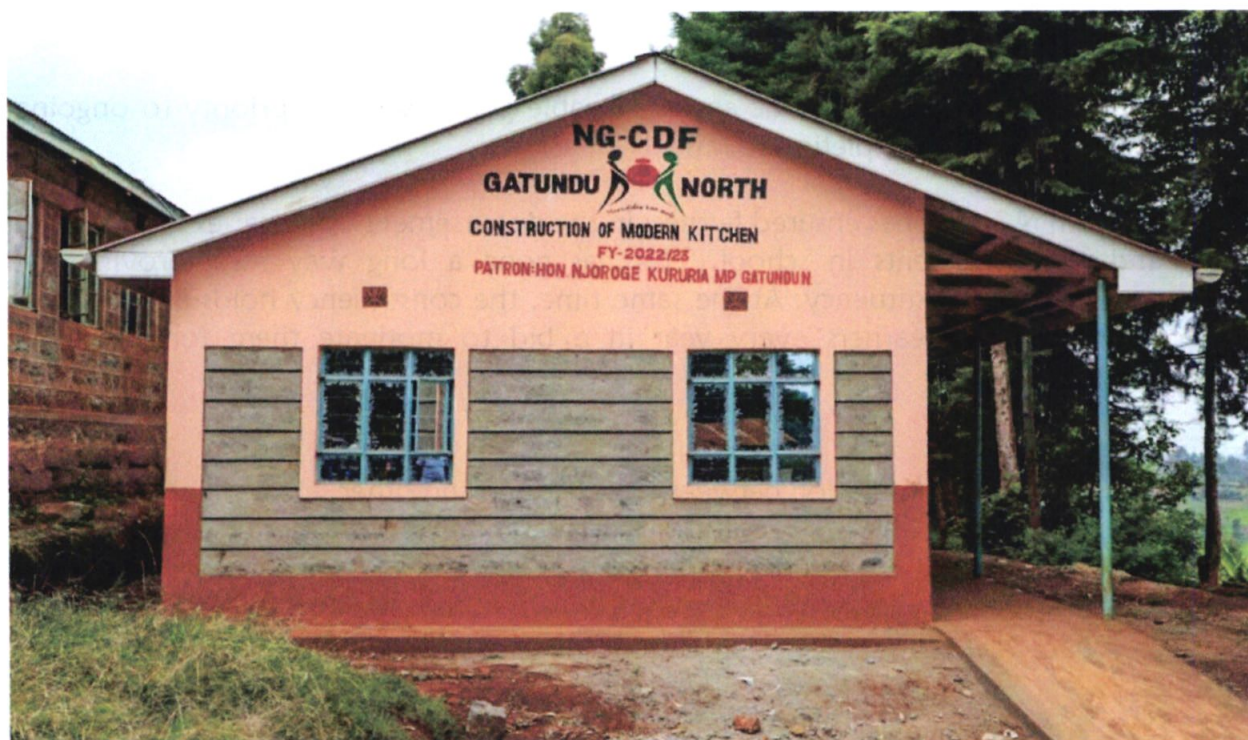
Gatundu North NG CDF has ensured fairness in the disbursement of bursaries to help keep bright and needy students in school. This has gone a long way in improving the performance of the constituency. At the same time, the constituency holds an academic day for teachers and learners every year in a bid to motivate them for improved performance.

There has been great co-operation between the NG CDF and other sectors like KERRA and water departments to ensure easy access to clean water and ease in movements.

Some of the projects implemented during the year are as follows:



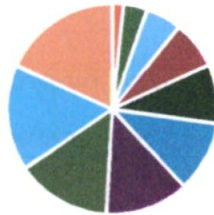
*MWEA PRIMARY SCHOOL - KITCHEN*



NDIKO PRIMARY SCHOOL - KITCHEN

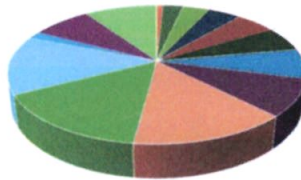
Performance of the constituency over the year is as shown below:

STATEMENT OF RECEIPTS AND PAYMENTS



- RECEIPTS
- Transfers from NGCDF Board
- Proceeds from Sale of Assets
- Other Receipts
- TOTAL RECEIPTS
- 
- PAYMENTS
- Compensation of employees

STATEMENT OF CASH FLOW



- Receipts from operating activities
- Transfers from NGCDF Board
- Other Receipts
- Payments for operating activities
- Compensation of Employees
- Committee expenses
- Use of goods and services

*National Government Constituencies Development Fund (NGCDF)  
Gatundu North Constituency  
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The constituency spent at least 80% of the available funds at its disposal. Half of these funds were for previous allocations. The other 50% of the available funds were part of the original budget for the year under review which were mainly for utilised for bursary allocation.

Gatundu North National Government Constituency Development Fund Committee however noted various challenges in projects implementation and management during the 2023/2024 financial year.

The challenges were: inadequate record keeping by project management committees, lack of knowledge especially by new project management committees on provisions of Public Procurement and Assets Disposal Act 2015 as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges hence *improving overall performance by Project Management Committees. The NG-CDFC* plans to intensify capacity building as well as monitoring and evaluation programmes during the 2024/2025 financial year.



.....  
**Name: Joseph Murori Muiruri**  
**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 Gatundu North Constituency 2022-2027* plan are to:

1. Improve education outcomes at all levels of learning.
2. Improve health access and quality.
3. Address health hazards through community driven sanitation programs.
4. Facilitate entrepreneurship and address market inefficiencies affecting traders in the constituency
5. Harness the potential of youth in combating unemployment in the constituency.
6. Empower special interest groups and provide safety nets for the vulnerable groups.
7. Encourage social cohesion through cultural programming.
8. Coordinate and facilitate infrastructural development in Gatundu North constituency.
9. Enhance security for residents through multi-stakeholder pronged approaches.

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 support the government in achieving 100%	Increased enrolment in primary schools and improved	number of usable physical infrastructure build	In FY 2023/24 -we allocated funds for renovation of 9

**National Government Constituencies Development Fund (NGCDF)  
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	<i>transition of students from primary to secondary. To have all children of school going age attending school</i>	<i>transition to secondary schools and tertiary institutions</i>	<i>in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>classrooms and construction of 6 new classrooms. The committee also awarded bursaries of ksh. 65,000,000 for needy students in secondary, tertiary and special schools</i>
Security	To ensure justice and security of the constituents thus increase safety.	Increased rate of conflict resolution and justice	Expansion of business enterprises	In the FY 2023/2024, we allocated funds for completion of the Judiciary and ACCs office
Environment	To ensure we provide conducive working environment for various stakeholders in the education sector	Increased motivation and morale thus improving performance	Tree planting	In FY 2023/2024, we allocated funds for planting of trees thus improving the temperatures and general outlook of the environment.
Sports	To promote mutual co-existence in the society, talent development, and empowerment	Peace, co-existence and cohesion in the society	Foot ball and volleyball matches were among the matches that were carried out during the financial year	Carried out constituency sports tournament
Emergency	To cater for unforeseen occurrences in the constituency.	Clean school environment for the students	3 no. ablution blocks constructed	In the FY 2023/2024, 3No. ablution blocks were constructed.

**National Government Constituencies Development Fund (NGCDF),  
Gatundu North Constituency**

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

Others (Specify) Renovation of NG CDF offices	To create more office space	Improved service delivery which is close to the constituents	More offices for other national government officers.	In the FY 2023/2024, the NG CCDF office was renovated on the ground floor.
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## 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 gazettment by the board. The current NGCDFC members were gazetted in 16<sup>th</sup> December 2022 and the first meeting was held in the NG CDF office on 21<sup>st</sup> December, 2022.

The persons appointed are drawn from different groupings as follows:

- Male Adult-Robert Njoroge Samuel-Member
- Male youth —Peter Mutema - Member
- Female adult—Esther Wangari Thungu- Secretary
- Female youth—Ann Mugure Njoroge - Member
- PWD REP—Joseph Murori Muiruri-Chairman
- CO-opted Member—James Kibe Ngigi - Member
- Nominee of constituency Office—Stephen Waititu Mungai - Member
- Nominee of constituency Office—Susan Wanjiru Muchiri - Member

**b. NG-CDFC Tenure**

The term of office of the members of the Constituency Committee is two years and is 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**

- ✓ Capacity build project management committees and the community on the operation of the fund.
- ✓ Consider project proposals from every ward in the constituency.
- ✓ Ensure adequate fund to each of the proposed projects and give priority to ongoing projects to ensure completion.
- ✓ Monitor the progress of ongoing projects to ensure quality.
- ✓ Consult relevant government departments to ensure project cost estimates are realistic.
- ✓ Ensure project reports are prepared and submitted to the Board.

**d. Removal of a member**

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-lack of integrity; gross misconduct; embezzlement of public funds; bringing the committee into disrepute through unbecoming personal public conduct;

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promoting unethical practises; causing disharmony within the committee and physical or mental infirmity.

In the year under review, there was no removal of any member of the constituency Office. however one member. the male adult representative resigned in May 2024.

**e. NG-CDFC Induction and training**

The NG CDF committee has been trained once this financial year. The training was carried out in the month of June 2024 in Mombasa. Areas trained included financial management, risk management, NG CDF ACT, Procurement, Project management and other crosscutting issues.

**f. Number of meetings;**

NG-CDF Act Section 43 (11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than six including sub-committee meetings.

In Gatundu North Constituency, the NG-CDF Committee conducted nine meetings and three sub-committee meetings making a total of twelve meetings.

	Name of committee member	NGCDFC Meetings held									Sub committee meetings		
		4/12/23	9/02/24	26/02/24	11/03/24	15/04/24	29/04/24	15/05/24	11/06/24	21/08/2024	25/01/24	08/02/24	12/02/24
1	Robert Njoroge	√	√	√	√	√	√						
2	Peter Mutema	√	√	√	√	√	√	√	√	√			
3	Esther Wangari	√	√	√	√	√	√	√	√	√			
4	Ann Mugure	√	√	√	√	√	√	√	√	√	√	√	√
5	Joseph Murori	√	√	√	√	√	√	√	√	√			
6	James Kibe	√	√	√	√	√	√	√	√	√	√	√	√

**National Government Constituencies Development Fund (NGCDF)**  
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7	Stephen Waititu	√	√	√	√	√	√	√	√	√			
8	Susan Wanjiru	√	√	√	√	√	√	√	√	√	√	√	√

**g. Remuneration Rates**

The chairperson of the constituency committee receives a sitting allowance of ksh.7,000 while other members receive a sitting allowance of ksh.5,000 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

- Capacity build project management committees and the community on the operation of the fund.
- Consider project proposals from every ward in the constituency.

- Ensure adequate fund to each of the proposed projects and give priority to ongoing projects to ensure completion.
- Monitor the progress of ongoing projects to ensure quality.
- Consult relevant government departments to ensure project cost estimates are realistic.

## 6. Environmental and Sustainability Reporting

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

- Education and Training:** Gatundu North 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.
- 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

- The constituency sponsors very needy students in the constituency to enable them complete their education both in the secondary level and tertiary levels. The students give back to the community by holding tree planting in public land and cleaning the neighbouring shopping centres within their locality. These activities are usually done twice a year, in the months of April and October every year.
- The constituency also takes part in sensitizing the youth on the impact of drugs at least once every year. This is done during education day event carried out yearly in the constituency.
- The NG-CDF sponsors one sporting activity every year. The activities involved include foot ball, athletics and other ball games. This is usually done from the sub locational levels where the community is also sensitized on environmental conservation through

## 3. Employee welfare

We invest in providing the best working environment for our employees. Gatundu North 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. Gatundu North 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-**

Gatundu North 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-

Gatundu North 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

Gatundu North 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 NGCDF 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 NGCDF during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

### Public Awareness

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

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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.

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

.....  
**Name: Mary Kyengo**  
**Fund Account Manager.**

## 7. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Gatundu North 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-Gatundu North 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 Gatundu North NGCDF financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Gatundu North Constituency further confirms the completeness of the accounting records maintained for the Gatundu North NGCDF, 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)  
Gatundu North Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024***

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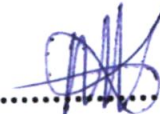
The Accounting Officer in charge of the NGCDF Gatundu North Constituency confirms that the Gatundu North NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Gatundu North NGCDF 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- Gatundu North Constituency financial statements were approved and signed by the Accounting Officer on 4/12/2024 2024.



.....  
**Name: Joseph Murori**  
**Chairman – NGCDF Committee**



.....  
**Name: Mary Kyengo**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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*Enhancing Accountability*

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

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### **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 – Gatundu North Constituency set out on pages

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

1 to 43, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Financial Statements**

The statement of receipts and payments reflects prior year total payments of Kshs.76,658,844 against a recomputed amount of Kshs.76,662,844 resulting to an unreconciled variance of Kshs.4000. Similarly, the statement of receipts and payments reflects other grants and transfers amount of Kshs.97,274,335 which varies with the corresponding Note 8 to the financial statements amount of Kshs.97,270,335 resulting to a variance of Kshs.4000.

Further, review of the summary statement of appropriation for the year ended 30 June, 2024 revealed variances in budget utilization difference with computed amounts as indicated in the table below;

<b>Component</b>	<b>Summary Statement of Appropriation Utilization Difference (Kshs.)</b>	<b>Re-computed Amount (Kshs.)</b>	<b>Variance (Kshs.)</b>
Committee Expenses	2,029,255	5,655,865	(3,626,610)
Use of Goods and Services	8,603,577	4,976,967	3,626,610

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

### **2. Unsupported Imprest Payments**

The statement of receipts and payments reflects an amount of Kshs.6,230,875 under use of goods and services as disclosed in Note 6 to the financial statements. The amount includes imprests payments for office and general supplies and services totaling

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

Kshs.2,853,930. However, the imprests listed below were not captured in the imprest register and were not supported by imprest warrants.

<b>Particulars</b>	<b>Payee</b>	<b>Amount (Kshs.)</b>
Being payment of bursary sensitization forum for National Government Administration Officers, nyumba kumi officers, clerks and agents	Fund Account Manager	624,000
3 days workshop allowances at Lysak Haven Hotel – Machakos	Phyliss Chibayi	36,600
Surrender of cash spent during bursary forms issuance	Fund Account Manager	797,000
<b>Total</b>		<b>1,457,600</b>

In the circumstances, the accuracy and existence of imprest payments totalling Kshs.1,457,600, could not be confirmed.

### **3. Lack of Ownership Documents**

Annex 4 to the financial statements reflects summary of fixed assets register balance of Kshs.22,105,138 in respect of fixed assets, which includes building and structures with a balance of Kshs.12,212,239. However, the ownership of the land in which the building and structures sit was not provided.

In the circumstances, the accuracy, completeness and ownership of land and assets balance of Kshs.22,105,138 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 – Gatundu North Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.274,333,239 and Kshs.221,691,972 respectively resulting to an under-funding of Kshs.52,641,266 or 19% of the budget. Similarly, the fund spent a balance of kshs.133,788,635 against actual receipts of Kshs.221,687,972 resulting to an under-utilization of Kshs.87,899,337 or 40% of the actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the audit report for the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Annex 6 on progress on follow up of prior year Auditor's recommendations indicate that some of the issues have been resolved. However, Management has not provided evidence on how the resolution was arrived at. Therefore, the matters remain unresolved.

### **Other Information**

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

In connection with my audit on the National Government Constituencies Development Fund – Gatundu North 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. Non-Compliance in Presentation and Disclosure of the Financial Statements**

Review of the financial statements revealed that the amount for total receipts less total payments was not reflected in the statements of cash flows. Further, the Note to the financial statements on other grants and transfers at page 23 is not numbered.

In the circumstances, presentation and disclosure of the financial statements was not compliant with the reporting templates contrary to Section 81(1) of the Public Finance Management Act, 2012.

### **2. Delay in Implementation of Projects**

The projects implementation status report for Gatundu North Constituency revealed that Management had planned to implement projects with a funding allocation of Kshs.81,193,006 in the year under review. The report further indicates that projects with an allocation of Kshs.20,150,000 or 25% of the planned projects had been completed, while projects with funding amounting to Kshs.60,985,346 or 75% had not started or were on going as at the time of audit in November, 2024.

In the circumstances, the constituents of Gatundu North Constituency did not realize fully the benefits as intended during the year under review.

### **3. Cash Book and Payment Vouchers Alterations**

Review of the Fund's cashbook no. 917 revealed that some entries in folio 91673, 91672, 91671, 91670, 91699, 91668, 91667, 91665, 91664, 91662 and 91654 were altered by being written over which is contrary to Regulation 16(2) and (4) of the Public Finance Management (National Government) Regulations, 2015. Further, numbers indicated on payment vouchers were hand written while some were altered and over written.

In the circumstances, Management was in breach of the law and the Fund is exposed to incorrect records.

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 Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2024**

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


**National Government Constituencies Development Fund (NGCDF)**  
**Gatundu North 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**

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	178,934,000	89,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	1,326,379	-
<b>Total Receipts</b>		<b>180,260,379</b>	<b>89,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	1,759,025	2,018,640
Committee expenses	5	5,128,400	6,599,983
Use of Goods and Services	6	6,230,875	3,827,076
Transfers to Other Government Units	7	20,150,000	9,211,408
Other Grants and Transfers	8	97,274,335	51,621,632
Acquisition of Assets	9	3,250,000	1,384,105
Other Payments	10	-	2,000,000
<b>Total Payments</b>		<b>133,792,636</b>	<b>76,658,844</b>
<b>Surplus/(Deficit)</b>		<b>46,467,743</b>	<b>12,337,156</b>

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

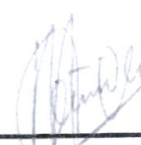
The Constituency financial statements were approved by the NGCDFC on 4/12/ 2024 and signed by:



**Chairman NG-CDF  
 Committee  
 Name: Joseph Murori**



**Fund Accountant Manager  
 Name: Mary Kyengo**



**National Sub-County  
 Accountant  
 Name: Reuben Kiarie  
 ICPAK M/No:**

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

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	11A	88,064,448	41,427,593
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		88,064,448	41,427,593
Accounts Receivable			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>88,064,448</b>	<b>41,427,593</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
<b>NET FINANCIAL SSETS</b>		<b>88,064,448</b>	<b>41,427,593</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	41,427,593	29,090,437
Prior year adjustments	16	165,111	-
Surplus/Deficit for the year		46,471,743	12,337,156
<b>NET FINANCIAL POSITION</b>		<b>88,064,447</b>	<b>41,427,593</b>

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 4/12/2024 and signed by:

.....  
Chairman NG-CDF  
Committee  
Name: Joseph Murori

.....  
Fund Accountant Manager  
Name: Mary Kyengo

.....  
National Sub-County  
Accountant  
Name: Reuben Kiarie  
ICPAK M/No:

*National Government Constituencies Development Fund (NGCDF)*  
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11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	178,934,000	89,000,000
Other Receipts	3	1,326,379	-
<b>Total Receipts</b>		<b>180,260,379</b>	<b>89,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	1,759,025	2,018,640
Committee Expenses	5	5,128,400	6,599,983
Use of Goods and Services	6	6,230,875	3,827,076
Transfers to Other Government Units	7	20,150,000	9,211,408
Other Grants and Transfers	8	97,270,335	51,621,632
Other Payments	10	-	2,000,000
<b>Total Payments</b>		<b>130,538,636</b>	<b>75,278,739</b>
<b>Total Receipts Less Total Payments</b>			-
Adjusted For:			
Prior Year Adjustments	16	165,111	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>165,111</b>	-
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,250,000)	(1,384,105)
<b>Net Cash Flows from Investing Activities</b>		<b>(3,250,000)</b>	<b>(1,384,105)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>		<b>46,636,854</b>	<b>12,337,156</b>
<b>Cash &amp; Cash Equivalent at Start of the Year</b>	11	<b>41,427,593</b>	<b>29,090,437</b>
<b>Cash &amp; Cash Equivalent at End of the Year</b>	11	<b>88,064,447</b>	<b>41,427,593</b>

12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> 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	174,271,353	41,427,593	57,303,913	273,002,860	220,361,593	52,641,266	81%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts		1,326,379		1,326,379	1,326,379	-	100%
TOTAL RECEIPTS	174,271,353	42,753,972	57,303,913	274,329,239	221,687,972	52,641,266	81%
PAYMENTS							
Compensation of Employees	1,394,504	1,485,581	3,366,750	6,246,835	1,759,025	4,487,810	28%
Committee expenses	7,379,000	634,370	2,770,895	10,784,265	5,128,400	2,029,255	81%
Use of goods and services	6,219,931	2,653,580	2,334,330	11,207,842	6,230,875	8,603,577	23%
Transfers to Other Government Units	39,653,266	9,400,000	32,082,080	81,135,346	20,150,000	60,985,346	25%
Other grants and transfers	86,585,566	26,893,359	13,863,668	127,338,593	97,270,335	30,068,258	76%
Acquisition of Assets	-	364,703	2,886,190	3,250,893	3,250,000	893	100%

*National Government Constituencies Development Fund (NGCDF)*  
*Gatundu North Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 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				
Other Payments	33,039,086	1,326,379	-	34,365,465	-	34,365,465	0%
<b>TOTAL</b>	<b>174,271,353</b>	<b>42,753,972</b>	<b>57,303,913</b>	<b>274,329,239</b>	<b>133,788,635</b>	<b>140,540,604</b>	<b>49%</b>

Explanatory Notes.

- a). There was general under utilization of the fund across all sectors as a result of delayed approval of project proposals for FY 2023/2024.
- b). The changes between the original and final budget were as a result of funds of previous financial years being received in the current financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	140,540,604
Less undisbursed funds receivable from the Board as at 30th June 2024	52,641,266
	87,899,337
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	165111
Cash and Cash Equivalents at the end of the FY 2023/2024	88,064,448

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

13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> 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	
1.0 Administration and Recurrent						
1.1 Compensation of employees	1,394,504	1,485,581	3,366,750	6,246,835	1,759,025	4,487,810
1.2 Committee allowances	3,524,000	168,400	1,388,745	5,081,145	4,191,210	889,935
1.3 Use of goods and services	5,077,119	470,557	692,880	6,240,557	969,965	5,270,591
Sub-total	9,995,623	2,124,538	5,448,375	17,568,536	6,920,200	10,648,336
2.0 Monitoring and evaluation						
2.1 Capacity building	440,000	1,282,000	1,020,000	2,742,000	1,634,300	1,107,700
2.2 Committee allowances	3,855,000	465,970		4,320,970	4,163,800	157,170
2.3 Use of goods and services	702,812	901,023	621,450	2,225,285		2,225,285
Sub-total	4,997,812	2,648,993	1,641,450	9,288,255	5,798,100	3,490,155
3.0 Constituency Oversight Committee (Itemize as per budget)						

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

3.1 committee allowances			1,382,150	1,382,150	400,000	982,150
				-		-
Sub-total		-	1,382,150	1,382,150	400,000	982,150
4.0 Emergency						
4.1 Primary Schools	4,827,880	9,582,753	959,104	15,369,737	8,588,075	6,781,662
4.2 Secondary schools	2,966,835			2,966,835		2,966,835
4.3 Tertiary institutions	973,376			973,376		973,376
4.4 Security projects				-		-
Sub-total	8,768,091	9,582,753	959,104	19,309,948	8,588,075	10,721,873
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	39,930,000			39,930,000	43,658,000	(3,728,000)
5.3 Tertiary Institutions	25,207,000	1,208,729	3,989,302	30,405,031	20,011,270	10,393,761
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
5.7 Bursary special schools	1,500,000	300,000	315,262	2,115,262	1,416,000	699,262
Sub-total	66,637,000	1,508,729	4,304,564	72,450,293	65,085,270	7,365,023
6.0 Sports						

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6.1 Constituency sports		1,197,877		1,197,877	1,196,990	887
6.2 Regional sports				-		-
Sub-total		1,197,877		1,197,877	1,196,990	887
7.0 Environment						
7.1 Muirigo primary school		300,000		300,000	300,000	-
7.2 Mukuyuini primary school		300,000		300,000	300,000	-
7.3 Kamunyaka primary school		800,000		800,000		800,000
7.4 Murata wa twana primary sch.			300,000	300,000	300,000	-
Kamwirigi Primary School	297,000			297,000		297,000
Gakoe Primary School	157,750			157,750		157,750
Mwea Secondary School	134,000			134,000		134,000
Nyamangara Primary School	204,000			204,000		204,000
Mariaini Primary School	160,000			160,000		160,000
Njathaini Primary School	123,750			123,750		123,750
Ngethu Secondary School	237,750			237,750		237,750
Muhindi Primary School	66,000			66,000		66,000
Gachege Primary School	172,500			172,500		172,500
Gatunguru Primary School	178,125			178,125		178,125
Miugu Primary School	48,750			48,750		48,750

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Ndekei Secondary School	10,000			10,000		10,000
Ndekei Primary School	115,000			115,000		115,000
Iruri Secondary School	67,500			67,500		67,500
Nyamathumbi Primary School	182,500			182,500		182,500
St. Francis Primary School	168,750			168,750		168,750
South Kanyoni Primary School	257,500			257,500		257,500
Mangu Primary School	71,750			71,750		71,750
Kiangunu Sec. School	162,500			162,500		162,500
Kanjabi Primary School	56,750			56,750		56,750
Gikindu Primary School	292,000			292,000		292,000
Kairi Rumwe Mixed Secondary School	103,250			103,250		103,250
Kairi Boys High School	55,000			55,000		55,000
Gikindu Girls Secondary School	55,000			55,000		55,000
Ihm Kairi Girls Secondary School	63,750			63,750		63,750
St. Gabriel Kahata Sec. School	72,500			72,500		72,500
Mbichi Primary School	225,000			225,000		225,000
Holy Rosary Kamwangi Sec. School	55,000			55,000		55,000
Mukurwe Secondary School	215,000			215,000		215,000

**National Government Constituencies Development Fund (NGCDF) ·**  
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Mutuma Primary School	677,500			677,500		677,500
Gakoe Girls Secondary School	67,250			67,250		67,250
Munyaka Primary School	55,000			55,000		55,000
Muchakai Primary School	46,250			46,250		46,250
Miiri Primary School	106,250			106,250		106,250
Muirigo Primary School	103,750			103,750		103,750
Gatei Secondary School	58,750			58,750		58,750
Murata Wa Twana Primary School	133,750			133,750		133,750
Ndiko Primary School	178,750			178,750		178,750
Our Lady Of Fatima Kiriko Girls	108,750			108,750		108,750
Mataara Secondary School	195,000			195,000		195,000
Kamunyaka Central Primary School	177,500			177,500		177,500
Igamba Primary School	259,000			259,000		259,000
Chania Primary School	27,500			27,500		27,500
Igegania Primary School	213,750			213,750		213,750
James Njenga Primary School	151,250			151,250		151,250
Kaibere Primary School	63,750			63,750		63,750
Makohokoho Primary School	237,500			237,500		237,500

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Makwa Secondary School	55,000			55,000		55,000
Mutuma Secondary School	207,500			207,500		207,500
Wandui Primary School	82,500			82,500		82,500
Kamwangi Primary School	63,750			63,750		63,750
Mukuyuini Primary School	147,500			147,500		147,500
Kiangunu Primary Shool	33,750			33,750		33,750
Gatei Primary School	116,250			116,250		116,250
Kieni Primary School	76,250			76,250		76,250
Njahi Secondary School	140,000			140,000		140,000
Kangaita Primary School	131,250			131,250		131,250
Sub-total	7,923,375	1,400,000	300,000	9,623,375	900,000	8,723,375
8.0 Primary Schools Projects (List all the Projects)						
8.1 Kihunjoini primary school		1,650,000	14,332,080	15,982,080	-	15,982,080
8.2 Kamwangi primary school		1,650,000		1,650,000	1,650,000	-
8.3 Gakoe primary school		1,650,000		1,650,000	1,650,000	-
8.4 Mwea primary school		3,550,000		3,550,000	3,550,000	-
8.5 James njenga primary school		900,000		900,000		900,000
8.6 Ndiko primary school			3,550,000	3,550,000	3,550,000	-

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8.7 Wandui primary school			1,650,000	1,650,000	1,650,000	-
8.8 Mariaini primary school			900,000	900,000		900,000
8.9 Kiangunu primary school			1,700,000	1,700,000	1,700,000	-
8.10 Nyamathumbi primary school			1,400,000	1,400,000	1,400,000	-
8.11 Gatunguru primary school			3,000,000	3,000,000	3,000,000	-
8.12 St. francis primary school			3,550,000	3,550,000		3,550,000
8.13 Makohokoho primary school			1,650,000	1,650,000	1,650,000	-
8.14 Gakoe primary school	5,718,000			5,718,000		5,718,000
8.15 Iruri Primary school	4,500,000			4,500,000		4,500,000
JSS				-		-
8.16 Muchakai Primary School	5,700,410			5,700,410		5,700,410
8.17 Muhindi Primary School	1,977,223			1,977,223		1,977,223
8.18 Kanjabi Primary School	3,000,000			3,000,000		3,000,000
8.19 Muhindi Primary School	3,000,000			3,000,000		3,000,000
8.20 Mangu Primary School	1,677,633			1,677,633		1,677,633
Sub-total	25,573,266	9,400,000	31,732,080	66,705,346	19,800,000	46,905,346
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Mukurwe secondary school			350,000	350,000	350,000	-

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St. Francis girls secondary school	5,200,000					
Mutuma Secondary Shool	8,880,000					
Sub-total	14,080,000		350,000	14,430,000	350,000	14,080,000
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
10.1				-		-
10.2				-		-
10.3				-		-
Sub-total				-		-
<b>11.0 Security Projects</b>						
11.1 Gatundu North DCCs office		5,600,000		5,600,000	5,600,000	-
11.2 Kamwangi ACCs office		6,100,000		6,100,000	6,100,000	-
11.3 Kamwangi police station		1,500,000	8,300,000	9,800,000	9,800,000	-
Gakoe police station	1,200,000			1,200,000		1,200,000
Gakoe police station	2,057,100			2,057,100		2,057,100
Sub-total	3,257,100	13,200,000	8,300,000	24,757,100	21,500,000	3,257,100
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office		364,703	2,886,190	3,250,893	3,250,000	893

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12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
Sub-total		364,703	2,886,190	3,250,893	3,250,000	893
13.0 Others						
13.1 Strategic Plan				-		-
13.2 Innovation Hub				-		-
Kamwangi Judiciary Law courts	4,936,517			4,936,517		4,936,517
Gatundu North food store	25,723,849			25,723,849		25,723,849
Kamwangi Huduma Center	2,378,720			2,378,720		2,378,720
Funds pending approval**						
Funds from PMC Accs.		1,306,379		1,306,379		1,306,379
AIA		20,000		20,000		20,000
				-		-
Sub-total	33,039,086	1,326,379		34,365,465		34,365,465
Total	174,271,353	42,753,972	57,303,913	274,329,239	133,788,635	140,540,604

#### 14. Significant Accounting Policies

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

##### 1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

##### 2. Reporting Entity

The financial statements are for the NGCDF-Gatundu North 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 NGCDF Gatundu North Constituency 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 Equivalents**

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

#### **8. Accounts Receivable**

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

#### **9. Accounts Payable**

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

#### **10. Pending Bills**

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

#### **11. Unutilized Fund**

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

#### **12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> 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 30<sup>th</sup> 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

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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
Normal Allocation		Kshs	Kshs
AIE NO. B214088		7,088,879	0
AIE NO. B214259		44,865,034	0
AIE NO. B225026		30,000,000	0
AIE NO. B225490		30,000,000	0
AIE NO. B225358		5,350,000	0
AIE NO. B226404		25,400,714	0
AIE NO. B233938		20,000,000	
AIE NO. B233885		16,229,373	
AIE NO. A 895061			1,000,000
AIE NO. B 185056			7,000,000
AIE NO. B 185334			6,000,000
AIE NO. B 185597			15,000,000
AIE NO. B 185884			5,000,000
AIE NO. B 206341			12,000,000
AIE NO. B 295727			12,000,000
AIE NO. B 205988			15,000,000
AIE NO. B 207854			16,000,000
TOTAL		178,934,000	89,000,000

**2. Proceeds From Sale of Assets**

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

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3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	20,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	1,306,379	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>1,326,379</b>	<b>-</b>

4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,385,099	1,888,300
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	241,056	91,140
Employer Contributions Compulsory national social security schemes	110,400	39,200
Employer Contributions Compulsory Housing levy	22,470	-
Employer contributions to National Industrial Training Authority	-	-
<b>Total</b>	<b>1,759,025</b>	<b>2,018,640</b>

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5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
<b>A. NG CDFC</b>		
Sitting allowance	1,853,600	1,332,000
Other committee expenses	2,874,800	5,267,983
<b>Sub total</b>	<b>4,728,400</b>	<b>6,599,983</b>
	-	-
<b>B. Constituency Oversight Committee</b>		
Allowances	400,000	-
Other committee expenses	-	-
<b>Sub total</b>	<b>400,000</b>	<b>-</b>
<b>Total (A+B)</b>	<b>5,128,400</b>	<b>6,599,983</b>

6. Use of Goods and services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	160,210	314,655
Communication, supplies and services	42,000	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,844,300	-
Hospitality supplies and services	-	710,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	2,853,930	1,697,929
Fuel, oil & lubricants	-	700,000
Bank Charges	78,309	70,000
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	252,126	334,492
Routine maintenance – other assets	-	-
Other operating expenses	-	-
<b>Total</b>	<b>6,230,875</b>	<b>3,827,076</b>

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**7. Transfer To Other Government Units**

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	19,800,000	4,411,408
Transfers To Secondary Schools	350,000	4,800,000
Transfers To Tertiary Institutions	-	-
<b>Total</b>	<b>20,150,000</b>	<b>9,211,408</b>

**8. Other Grants and Other transfers**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary ( see attached list)	43,658,000	32,877,400
Bursary -Tertiary ( see attached list)	20,011,270	10,241,000
Bursary- Special Schools	1,416,000	560,000
Bursary- Education Support Program	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	21,500,000	-
Sports Projects ( see attached list)	1,196,990	5,343,232
Environment Projects ( see attached list)	900,000	-
Emergency Projects ( see attached list)	8,588,075	2,600,000
Roads Projects	-	-
<b>TOTAL</b>	<b>97,270,335</b>	<b>51,621,632</b>

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**9. Acquisition Of Assets**

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	3,250,000	1,384,105
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	-	-
<b>Total</b>	<b>3,250,000</b>	<b>1,384,105</b>

**10. Other Payments**

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

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**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Kenya Commercial Bank, A/C no. 1102763853, Gatundu Branch . (main account)</i>	88,064,448	41,427,593
<i>Operation account pending closure (Indicate name &amp; account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
<b>Total</b>	<b>88,064,448</b>	<b>41,427,593</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**12. Outstanding Imprests**

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

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**13. Retention**

	2023/2024	2022/2023
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> 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
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	406,720
Gratuity paid during the Year (C)	-	91,140
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	315,580

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	-		-	

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15. Fund Balance B/F

	(1 <sup>st</sup> July 2023-1)	(1 <sup>st</sup> July 2022-2)
	Kshs	Kshs
Bank accounts	41,427,593	29,090,437
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

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	41,427,593	-	-
Cash in hand	-	-	165,111
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others ( <i>specify</i> )	165,111	-	-
Total	41,592,704	165,111	-

17. Changes In Accounts Receivable – Outstanding Imprests

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> 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	-	-

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**18. Changes In Accounts Payable – Gratuities and Retentions**

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> 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	-	-

**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	-	315,580
Others ( <i>specify</i> )	-	-
Total	-	315,580

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**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	-	%	-	%
<b>Total</b>	-		-	

**19.3: Unutilized Fund (See Annex 3)**

	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	4,487,810	4,852,331
Committee expense	2,029,255	-312,854
Use of goods and services	8,603,577	7,323,879
Amounts due to other Government entities	60,985,346	43,232,078
Amounts due to other grants and other transfers	30,068,258	33,657,027
Acquisition of assets	893	3,250,893
Other Payments (specify)	-	1,382,150
AIA	20,000	-
Funds pending approval	34,345,465	5,349,999
<b>Total</b>	<b>140,540,604</b>	<b>98,735,504</b>

**19.4: PMC account balances (See Annex 5)**

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances	3,991,913	2,515,233
<b>Total</b>	<b>3,991,913</b>	<b>2,163,162</b>

**19.5 Related Party Transactions**

	2023/2024	2022/2023
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	1,853,600	1,332,000
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	178,934,000	89,000,000
<b>Total</b>	<b>178,934,000</b>	<b>89,000,000</b>

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Compensation of employees	Payment of staff salaries	4,487,810	4,852,331	
Committee expenses	Allowances for members	982,150	-	
Use of goods & services	For office operations	5,449,870	7,011,025	
<b>Sub-Total</b>		<b>10,919,830</b>	<b>11,863,356</b>	
Amounts due to other Government entities				
Amounts due to primary schools	For construction of classes	21,332,080	42,882,078	
Amounts due to secondary schools		0	350,000	
<b>Sub-Total</b>		<b>21,332,080</b>	<b>43,232,078</b>	
Amounts due to other grants and other transfers				
Emergency	For unforeseen occurrences	10,721,873	10,541,857	
Bursary	Bursary for needy students in schools	6,568,023	5,517,293	
Sports	For tournaments	887	1,497,877	
Environment	For toilets	800,000	1,700,000	
Security			14,400,000	

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sub-Total		18,090,783	33,657,027	
Acquisition of assets				
NG CDF Office	For office renovation works	893	3,250,893	
Others ( <i>specify</i> )				
Others ( <i>specify</i> )- Prior year adjustments	PMC balances	1,471,490	1,382,150	
AIA	Revenue collected	20,000.00		
Sub-Total		1,492,383	4,633,043	
Funds pending approval				
Kihunjoini primary school	For land purchase		5,349,999	
Monitoring, Evaluation and capacity building	For project management	4,997,812		
Climate change mitigation	For tree planting	7,923,375		
Gakoe primary school	For classroom renovations	5,718,000.00		
Iruri Primary school	For classroom constructions	4,500,000.00		
Muchakai Primary School	For classroom construction	5,700,410.00		
Muhindi Primary School	For classroom construction	1,977,223.00		
Kanjabi Primary School	For classroom construction	3,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Muhindi Primary School	For classroom construction	3,000,000		
Mangu Primary School	For classroom construction	1,677,633		
St. Francis girls secondary school	Bus body purchase	5,200,000		
Mutuma Secondary Shool	Bus purchase	8,880,000		
Gakoe police station	Office construction	1,200,000		
Gakoe police station	Renovation of office	2,057,100		
Kamwangi Judiciary Law courts	For renovations	4,936,517		
Gatundu North food store	For construction of warehouse	25,723,849		
Kamwangi Huduma Center	Construction of huduma center	2,378,720		
	<b>Sub-total</b>	<b>81,193,006</b>		
<b>Grand Total</b>		<b>140,540,604</b>	<b>98,735,503</b>	

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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			-	-
Buildings and structures	8,962,239	3,250,000	-	12,212,239
Transport equipment	5,457,448	-	-	5,457,448
Office equipment, furniture and fittings	1,681,225	-	-	1,681,225
ICT Equipment, Software and Other ICT Assets	2,754,226	-	-	2,754,226
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>18,855,138</b>	<b>3,250,000</b>	<b>-</b>	<b>22,105,138</b>

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Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024

PMC	Bank	Account number	Bank Balance	
			2023-2024	2022-2023
MUIRIGO PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284441925	888	
MUKUYUINI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284441869	8,503	
MURATA WA TWANA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284441841	8,600	
KIHUNJIO-INI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284441248	25,701	
KIANGUNU PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284440660	107,713	
MUTUMA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284617177	162,275	
KAMWANGI PRIMARY SCHOOL – PMC AC	Equity, Gatundu	660284633667	113,188	
GAKOE PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284763385	7,632	
GATUNGURU HILL PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284640587	824	
MAKOHOKOHO PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284645593	78,871	
NYAMATHUMBI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284640767	425	
WANDUI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660284817147	5,938	
NDIKO PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660285146185	770,871	

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MWEA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660285150037	459,562	
DEPUTY COUNTY COMMISSIONER OFFICE – PMC A/C	Equity, Gatundu	660284704182	281,805	
ASSISTANT COUNTY COMMISSIONER - PMC A/C	Equity, Gatundu	660284704208	312,609	
KAMWANGI POLICE STATION-PMC	Equity, Gatundu	660285104574	1,445,913	
MUKURWE SECONDARY SCHOOL – PMC A/C	Equity, Gatundu	660284817160	488	
NGCDF OFFICE - PMC A/C	Equity, Gatundu	660284758713	200,115	
MWEA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660279593505		2,811
JAMES NJENGA PRIMARY SCHOOL	Equity, Gatundu	660279018948		4,461
IGAMBA PRIMARY SCHOOL	Equity, Gatundu	660279819777		388,649
KANGAITA PRIMARY SCHOOL	Equity, Gatundu	660278680864		1,592
GICHUKA PRIMARY SCHOOL	Equity, Gatundu	660173209327		24,190
KANYONI POLICEPOST	Equity, Gatundu	660279819909		78
GAKOE PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660177778376		160
MIIRI PRIMARY SCHOOLIGEGANIA PRIMARY SCHOOL	Equity, Gatundu	660278495571		58,901
IGEGANIA PRIMARY SCHOOL	Equity, Gatundu	660177713264		36,878

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MAKWA PRIMARY SCHOOL	Equity, Gatundu	660279110182		3,038
ST. FRANCIS PRIMARY SCHOOL	Equity, Gatundu	660279499385		10,479
MANGU PRIMARY SCHOOL	Equity, Gatundu	660177789236		79
NGOROGO SOCIAL HALL	Equity, Gatundu	660278711000		48,862
KANJABI PRIMARY SCHOOL	Equity, Gatundu	660279711756		28,032
MUNGAI PRIMARY SCHOOL	Equity, Gatundu	660279322759		53,930
MUKURWE SECONDARY SCHOOL – PMC A/C	Equity, Gatundu	660278654796		33,107
MARIAINI SEONDRARY SCHOOL	Equity, Gatundu	660278487897		100,311
NYAMANGARA PRIMARY SCHOOL	Equity, Gatundu	660278910379		6,261
MWEA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660177804075		53,126
CHANIA PRIMARY SCHOOL	Equity, Gatundu	660278487808		126,320
MANGU RESOURE CENTRE	Equity, Gatundu	660279116323		22,020
MIUGU PRIMARY SCHOOL	Equity, Gatundu	660278488022		42
NYAMANGARA CHIEFS OFFICE	Equity, Gatundu	660173272859		650
WANDUI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660278458291		11,849

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NJATHAINI PRIMARY SCHOOL	Equity, Gatundu	660278462276		809
MUTUMA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660278494926		17,562
MUNYAKA PRIMARY SCHOOL	Equity, Gatundu	660278477461		22,243
MUKUYUINI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660278603745		4,859
KANJUKU SECONDARY SCHOOL	Equity, Gatundu	660278535294		1,023
GACEGE PRIMARY SCHOOL	Equity, Gatundu	660278597206		33,250
GATEI MIXED SECONDARY SCHOOL	Equity, Gatundu	660278489406		1,178
MUCHAKAI PRIMARY SCHOOL	Equity, Gatundu	660278582468		1,135
MAKOHOKOHO PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660278488208		344
MUIRIGO PRIMARYSCHOOL – PMC A/C	Equity, Gatundu	660278488743		130
NGETHU SECONDARY SCHOOL	Equity, Gatundu	660177723942		22,380
KAMWIRIGI PRIMARY SCHOOL	Equity, Gatundu	660278488583		45
NGETHU PRIMARY SCHOOL	Equity, Gatundu	660280595653		299
KANGAITA PRIMARY SCHOOL	Equity, Gatundu	660278680846		1,592
NGUNA PRIMARY SCHOOL	Equity, Gatundu	660280756038		16,238

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KIRIKO PRIMARY SCHOOL	Equity, Gatundu	660279112987		9,568
ST. ANNE MARIANI PRIMARY SCHOOL	Equity, Gatundu	660280570745		4,733
KAMWANGI PRIMARY SCHOOL – PMC AC	Equity, Gatundu	660280877771		3,460
KAIBERE PRIMARY SCHOOL	Equity, Gatundu	660280950214		57,906
KIRIKO SPECIAL SHOOOL	Equity, Gatundu	660279112987		9,568
MUHINDI PRIMARY SCHOOL	Equity, Gatundu	660280051857		13,452
GATEI PRIMARY SCHOOL	Equity, Gatundu	660279962864		673
IHIGAINI PRIMARY SCHOOL	Equity, Gatundu	660280146802		125
MWEA SECONDARY SCHOOL	Equity, Gatundu	660177804075		53,126
GAKOE MIXED SECONDARY SCHOOL	Equity, Gatundu	660280120639		3,374
KIANGUNU PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660280968621		81,549
MATAARA SECONDARY SCHOOL	Equity, Gatundu	660280067575		128,447
WANDUI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660278458291		11,849
KAMUNYAKA SECONDARY SHOOOL	Equity, Gatundu	660283480236		29505
KIENI PRIMARY SCHOOL	Equity, Gatundu	660281985292		10,221

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KAMUNYAKA PRIMARY SCHOOL	Equity, Gatundu	660282656546		9,594
MUNGAI PRIMARY SCHOOL	Equity, Gatundu	660279322759		53,930
MUCHAKAI PRIMARY SCHOOL	Equity, Gatundu	660278582468		1,135
KIRIKO PRIMARY SCHOOL	Equity, Gatundu	660177793145		22,819
GACEGE PRIMARY SCHOOL	Equity, Gatundu	660278597206		33,250
GAKOE MIXED SECONDARY SCHOOL	Equity, Gatundu	660280120639		3,374
NDEKEI PRIMARY SHOOOL	Equity, Gatundu	660280198680		46,164
MUHINDI PRIMARY SCHOOL	Equity, Gatundu	660280051857		13,452
GIKINDU PRIMARY SHOOOL	Equity, Gatundu	660282735802		17,589
MURATA WA TWANA PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660279993580		6,366
KARURE PRIMARY SCHOOL	Equity, Gatundu	660281051116		1,226
MBICHI PRIMARY SCHOOL	Equity, Gatundu	660281008955		450
NYAMATHUMBI PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660280011425		61,984
MATAARA PRIMARY SCHOOL	Equity, Gatundu	660282110586		58,517
GAKOE PRIMARY SCHOOL – PMC A/C	Equity, Gatundu	660278606576		21,094

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IRURI PRIMARY SCHOOL	Equity, Gatundu	660280058494		147,101
KIANGUNU SECONDARY SCHOOL	Equity, Gatundu	660280720797		22,106
KIRIKO MIXED SECONDARY SCHOOL	Equity, Gatundu	660278861676		86,542
			<b>3,991,912.50</b>	<b>2,163,162</b>

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Variances in opening balance	Resolved	Resolved	-
2	Variance between the statement of receipts and payments and the summary of appropriation	Resolved	Resolved	-
3	Unsupported committee expenses	resolved	Resolved	-
4	Unsupported bursary disbursements	Resolved	resolved	-
5	Inaccuracies in cash and cash equivalent	Resolved	Resolved	
6	Unsupported project management committee balances	There was an oversight in the figures cited in the financial statements of the prior year.	Not resolved	Three months

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 Name: Mary Kyengo  
 Fund Account Manager.