

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY

**REPORT**

DATE: 09 AUG 2023

DAY: WED

TABLED BY: Hon. Owen Baya MP

OF Deputy Leader, majority

CLERK AT THE TABLE: Miriam Mado

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**THE AUDITOR-GENERAL**

**ON**

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

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



00114-1012



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**GILGIL CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

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

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## **I. Key Constituency Information and Management**

### **(a) Background information**

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

### **Mandate**

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

To provide leadership and policy direction for effective and efficient management of the Fund

### **Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

### **Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### **(b) Key Management**

The Gilgil Constituency NGCDF 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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Miriam Naini
2.	Sub-County Accountant	Reuben Nyambini Mose
3.	Chairman NGCDFC	Peter Chege Njoroge
4.	Member NGCDFC	Jane Mwaniki

**(d) Fiduciary Oversight Arrangements**

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

**(e) Gilgil NGCDF**

P.O. Box 524-20116  
Next to the Mosque  
Gilgil, KENYA

**(f) Gilgil Constituency NGCDF Contacts**

**Telephone: (254) 793283591**  
E-mail: [gilgilngcdf@ngcdf.go.ke](mailto:gilgilngcdf@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Gilgil Constituency NGCDF Bankers**

Equity Bank  
P.O. Box 56-20116  
Gilgil

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

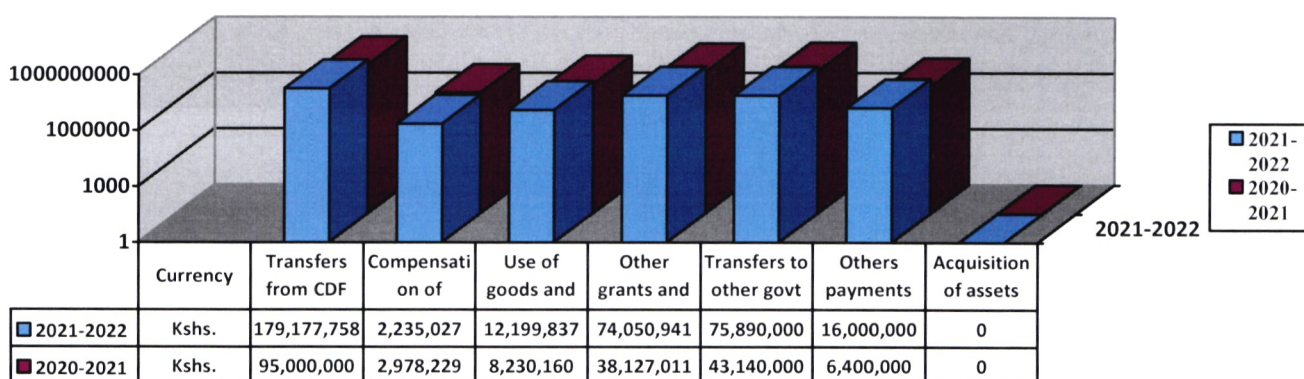
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**II. NG-CDFC Chairman's Report**



In the Financial year 2021-2022, we received the total allocation from the Board plus the balance of the previous financial year bringing a total of Ksh. 193,491,763. In this financial year the budget was well utilized and was above 90% in all sectors except on compensation, this is because the Gratuity of employees was not paid because it is not yet time to do so. Below is a graph showing the budget performance compared to the previous financial year.

**CHART ON CONSTITUENCY BUDGET PERFORMANCE AGAINST ACTUAL AMOUNT**



*Gilgil Constituency  
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During the financial year we managed to do a number of projects successfully. This includes Administrations blocks in schools, classrooms, chiefs' camps, police posts and many more. Below are some of the successful projects we implemented: -

**SAMPLE OF PROJECTS IMPLEMENTED DURING THE FINANCIAL YEAR 2021-2022**



*Oldubei Primary School (Construction of Three New Classrooms and Purchase of 60 Desks)*



*Kasarani Police Post*

**ACHIEVEMENTS DURING THE REPORTING PERIOD**

During the financial year 2021-2022, we managed to give bursaries to a total of 5,964 students both in Secondary and Tertiary (fully sponsored 564, Partial 5,602 students respectively). We also managed to disburse the whole amount of Ksh. 179,177,758 that has been released to us by the BOARD to projects accounts.

**PROJECTS IMPLEMENTATION CHALLENGES**

During the financial year, the cost of materials went up resulting to a lot of complaints from contractors who were almost unable to complete the projects. The committee resolved that the allocations to projects in the following year will be adjusted with the help of the Public Works Engineer to ensure that projects are implemented fully and the quality of works to be maintained.



.....  
**PETER CHEGE NJOROGE**  
**CHAIRMAN NGCDF COMMITTEE**

### III. Statement Of Performance Against Predetermined Objectives for FY2021/22

#### Introduction

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

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

- a) To improve education outcomes at all levels of learning in Gilgil Constituency.
- b) Harnessing youth potential in Combating Unemployment.
- c) To empower special interest groups and provide safety nets for vulnerable groups.
- d) To enhance security for residents through multi-stakeholders' approaches.
- e) To improve the environment through tree planting and advocacy on environmental issues.
- f) To monitor and evaluate projects and build knowledge, skills and competences of NGCDF, PMC's and Gilgil Constituency office staff.
- g) To build resilience of people in emergency and disaster and respond to them in order to restore their humanity dignity.

#### Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In Financial Year 2021/2022 - we constructed 29 new classrooms and renovated 28, constructed one dormitory, three laboratories and purchased one school bus. - on bursary we had 5,964 students who managed to benefit from the kitty
Security	To ensure safety of all residents	Increased security in all	- number of usable	In Financial Year 2021/2022 -

**Gilgil Constituency**

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

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		areas within the Constituency	physical infrastructure built - Reduced number of insecurity.	we constructed three chiefs' offices, 2 toilets for the chief's camp, purchased furniture for the 3 offices, constructed two police posts and purchased furniture for one police post. Constructed perimeter/chainlink fence for DCC residence as well as improving four access roads to 4 schools
Environment	To ensure school going children are learning in a good environment and have clean water.	Clean water in schools and reduction of wind effects in schools.	Number of tanks purchased as well as number of trees planted and fencing	In the Financial Year 2021/2022 we purchased three 10,000 ltrs water tanks for 3 schools and 1 police post, did fencing and grass planting in school field (playground) and also planted 1000 tree at teacher's primary.
Disaster Management	To ensure the prevention and management of disaster when it occurs.	Managing disasters immediately it occurs to reduce the loses in schools and the community	Reduction on effects of disasters	During the financial year, we constructed through emergency funds 17 toilets in schools, 3 for security officers and replaced the roof that has been blown by the wind.
Sports	To ensure all youths are given an opportunity to harness their potential	Engaging the youths	Purchased sports equipment to teams	We purchased sport equipment and uniform to teams as well as organizing tournaments across the constituency.

#### **IV. Environmental and Sustainability Reporting**

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

- a. **Education and Training:** Gilgil NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

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

## **2. Environmental performance**

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar (*see annex xi*)
- Sensitization of youth/ community on the impact of drugs after construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

## **3. Employee welfare**

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

Gilgil NGCDF Constituency is committed to fair and ethical market practises.

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-**

Gilgil NGCDF 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**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the

constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

**Public Awareness**

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

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



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**MIRIAM NAINI**  
**FAM**

## **V. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Gilgil Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Gilgil Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Gilgil Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Gilgil Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting

*Gilgil Constituency  
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Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Gilgil Constituency financial statements were approved and signed by the Accounting Officer on 29/03 2023.



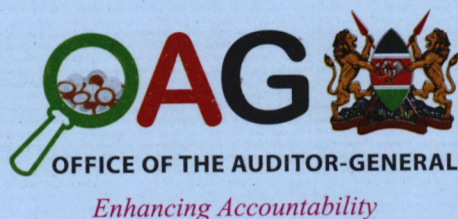
.....  
**Name: PETER CHEGE NJOROGE**  
**Chairman – NGCDF Committee**



.....  
**Name: MIRIAM NAINI**  
**Finance Account Manager**

# REPUBLIC OF KENYA

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



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

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Gilgil Constituency set out on pages 1 to 36, which comprise the statement of financial assets and liabilities as at 30 June, 2022, and the

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

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

### **Basis for Qualified Opinion**

#### **Unconfirmed Project Management Committee Bank Balances**

Note 17.4 to the financial statements reflects Project Management Committee (PMC) bank balances totaling to Kshs.34,448,904 as further disclosed in Annex 5 to the financial statements. The project implementation status report indicated that 696 have been funded since the inception of the Fund. However, cash books, bank confirmation certificates and monthly bank reconciliation statements were not provided for audit.

The balances after completion of projects have not been surrendered to the main Constituency Fund bank account in compliance with Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account. In addition, the Management wrote letters to the PMC bankers on 3 August and 23 August, 2022 requesting for transfer of Kshs.34,995,673 from the PMC bank accounts to the main Constituency Fund bank account. However, as at the time of the audit no such transfer had been made.

In the circumstances, the accuracy, completeness and existence of Project Management Committee (PMC) bank balances of Kshs.34,448,904 as at 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Gilgil Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing 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.

## 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. There were no key audit matters to report in the year under review.

## Other Matter

### Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget of Kshs.193,299,767 against actual expenditure of Kshs.180,183,808 resulting to a budget under absorption of Kshs.13,115,959 or 7% of the budgeted amount. Further, the Management has not provided any footnote explanations for significant underutilization (below 90%) as required by the Public Sector Accounting Standards Board reporting template.

The underutilization curtailed execution of planned activities and may have had an adverse effect on service delivery to the constituents.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### Project Implementation Status

Review of the project implementation status reports since 2013/2014 to 2021/2022 indicated that six hundred and ninety-six (696) projects were funded to the tune of Kshs.716,273,536 and were at different implementation status as detailed out below:

Status	Number of Projects	Amount (Kshs.)
Completed	649	649,060,965
On-going	45	54,535,544
Not Started	2	12,677,027
<b>Total</b>	<b>696</b>	<b>716,273,536</b>

The funds for the ongoing and not started projects had been remitted to the respective Project Management Committee (PMC) bank accounts. However, no verifiable explanation was provided for not implementing the projects on time.

In the circumstance, value for money for the ongoing and not started projects could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 3000 and 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the basis of accounting unless Management is aware of intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's 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**

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

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

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**CPA Nancy Gathungu CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**20 June, 2023**

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


	Note	2021-2022	2020-2021
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	179,177,758	95,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>179,177,758</b>	<b>95,000,000</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,235,027	2,978,229
Use of goods and services	5	12,199,837	8,230,160
Transfers to Other Government Units	6	75,890,000	43,140,000
Other grants and transfers	7	73,858,944	38,127,011
Acquisition of Assets	8	-	-
Other Payments	9	16,000,000	6,400,000
<b>TOTAL PAYMENTS</b>		<b>180,183,808</b>	<b>98,875,400</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,006,050)</b>	<b>(3,875,400)</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 on 29/03/ 2023 and signed by:

  
Fund Account Manager

Name: Miriam Naini

  
National Sub-County  
Accountant

Name: Reuben Nyambini Mose  
ICPAK M/No: 24657

  
Chairman NG-CDF Committee

Name: Peter Njoroge

*Gilgil Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**VIII. Statement of Assets and Liabilities as at 30<sup>th</sup> June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	13,115,958	14,122,008
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>13,115,958</b>	<b>14,122,008</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,115,958</b>	<b>14,122,008</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>13,115,958</b>	<b>14,122,008</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	14,122,008	17,997,408
Prior year adjustments	14	-	-
Surplus/Defict for the year		(1,006,050)	(3,875,400)
<b>NET FINANCIAL POSITION</b>		<b>13,115,958</b>	<b>14,122,008</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 on 29/03/ 2023 and signed by:

  
Fund Account Manager

Name: Miriam Naini

  
National Sub-County  
Accountant

Name: Reuben Nyambini Mose  
ICPAK M/No: 24657

  
Chairman NG-CDF Committee


Name: Peter Njoroge

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


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

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	179,177,758	95,000,000
Other Receipts	3	-	-
		<b>179,177,758</b>	<b>95,000,000</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,235,027	2,978,229
Use of goods and services	5	12,199,837	8,230,160
Transfers to Other Government Units	6	75,890,000	43,140,000
Other grants and transfers	7	73,858,944	38,127,011
Other Payments	9	16,000,000	6,400,000
		<b>180,183,808</b>	<b>98,875,400</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>(1,006,050)</b>	<b>(3,875,400)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>14,122,008</b>	<b>17,997,408</b>
<b>Cash and cash equivalent at END of the year</b>		<b>13,115,958</b>	<b>14,122,008</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 on 29/03/ 2023 and signed by:

  
 Fund Account Manager

Name: Miriam Naini

  
 National Sub-County  
 Accountant

Name: Reuben Nyambini Mose  
 ICPAK M/No: 24657

  
 Chairman NG-CDF Committee

Name: Peter Njoroge

**Gilgil Constituency  
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**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	42,088,879	179,177,758	179,177,758	-	100.0%
Balance B/F		14,122,008	14,122,008	14,122,008	-	100.0%
Other Receipts			0	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>42,088,879</b>	<b>199,299,766</b>	<b>199,299,766</b>	<b>-</b>	<b>100.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,714,400	1,205,039	4,787,439	2,235,027	2,552,412	46.7%
Use of goods and services	9,120,495	3,321,792	13,380,960	12,199,837	1,181,122	91.2%
Transfers to Other Government Units	60,590,000		75,890,000	75,890,000	-	100.0%
Other grants and transfers	48,663,984	9,518,801	75,164,992	73,858,944	1,306,048	98.3%
Acquisition of Assets		76,376	8,076,376	-	8,076,376	0.0%
Other Payments	16,000,000		16,000,000	16,000,000	-	100.0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>14,122,008</b>	<b>199,299,767</b>	<b>180,183,808</b>	<b>13,115,958</b>	<b>93.2%</b>

*In the financial year 2021-2022, we received from the Board the whole allocation Ksh. 137,088,879 for the said financial year together with the balance that was remaining for the financial year 2020-2021 Ksh. 42,088,879 bringing a total of Ksh. 179,177,758. Explanatory Notes.*

*(a) In this financial year we did not have any revenue.*

*(b) We have utilized the fund above 90% and did not exceed 100%. The changes between the original and final budget are as a result of the balance of Ksh. 42,088,879 that was not disbursed from the Board in the financial year 2020-2021. The amount of Ksh. 14,122,008 is the unutilized funds carried forward from financial year 2020-2021.*

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<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>		
<b>Description</b>		<b>Amount</b>
Budget utilisation difference totals		13,115,958
Less undisbursed funds receivable from the Board as at 30th June 2022		-
		13,115,958
Add Accounts payable		0
Less Accounts Receivable		0
Add/Less Prior Year Adjustments		0
Cash and Cash Equivalents at the end of the FY 2021/2022		13,115,958

The Constituency financial statements were approved on 29/03/ 2022 and signed by:



**Fund Account Manager**

Name: Miriam Naini



**National Sub-County Accountant**

Name: Reuben Nyambini Mose  
ICPAK M/No: 24657



**Chairman NG-CDF Committee**

Name: Peter Njoroge

*Gilgil Constituency  
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**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	2,714,400	1,205,039	868,000	4,787,439	2,235,027	2,552,412	47
1.2 Committee allowances	2,400,000	506,220	600,000	3,506,220	3,049,600	456,620	87
1.3 Use of goods and services	2,607,829	862,283	338,672	3,808,784	3,460,843	347,941	91
<b>Total</b>	<b>7,722,229</b>	<b>2,573,542</b>	<b>1,806,672</b>	<b>12,102,443</b>	<b>8,745,470</b>	<b>3,356,973</b>	
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,612,666	959,226	-	2,571,892	2,498,000	73,892	97
2.2 Committee allowances	1,900,000	409,300	-	2,309,300	2,203,200	106,100	95
2.3 Use of goods and services	600,000	584,763	-	1,184,763	988,194	196,569	83
<b>Total</b>	<b>4,112,666</b>	<b>1,953,289</b>	<b>-</b>	<b>6,065,955</b>	<b>5,689,394</b>	<b>376,561</b>	
<b>3.0 Emergency</b>							
3.1 Primary Schools	7,192,207	271,778	2,882,207				
3.2 Secondary schools	5,400,000	180,000	2,800,000	8,380,000	8,380,000	-	100
	600,000			600,000	600,000	-	100



**Gilgil Constituency  
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ASTU Kiamboغو	200,000			200,000	200,000				
unutilised	150,000			150,000	150,000				100
<b>Total</b>	<b>1,180,000</b>	<b>13,557</b>	<b>-</b>	<b>1,193,557</b>	<b>1,180,000</b>	<b>13,557</b>	<b>13,557</b>	<b>13,557</b>	<b>100</b>
<b>7.0 Primary Schools Projects</b>									
Tangitano Primary School	-	-	1,000,000	1,000,000	1,000,000				100
Twendane Primary School	-	-	2,000,000	2,000,000	2,000,000				100
Gilgil TTI	-	-	800,000	800,000	800,000				100
Kekopey Pri	2,200,000			2,200,000	2,200,000				100
Cypress Pri	1,300,000			1,300,000	1,300,000				100
Tangitano Pri	1,200,000			1,200,000	1,200,000				100
DEB Pri	700,000			700,000	700,000				100
Mbegi Pri	1,300,000			1,300,000	1,300,000				100
Nyondia Pri	-	-	1,500,000	1,500,000	1,500,000				100
North Karati	1,140,000			1,140,000	1,140,000				100
Makongo Pri	2,300,000			2,300,000	2,300,000				100
Mbombo Pri	1,000,000			1,000,000	1,000,000				100
Oldubei Pri	3,600,000			3,600,000	3,600,000				100
Gilgil Highway	3,600,000			3,600,000	3,600,000				100
Ndibai Pri	2,000,000			2,000,000	2,000,000				100
Kagumu Pri	1,550,000								100

**Gilgil Constituency  
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					1,550,000	1,550,000		
Kiambogo Pri	900,000				900,000	900,000	-	100
Ole Sultan Pri	2,400,000				2,400,000	2,400,000	-	100
Nyondia Pri	1,500,000				1,500,000	1,500,000	-	100
Kiungurua Primary	900,000				900,000	900,000	-	100
Eburru Primary	200,000				200,000	200,000	-	100
Itherero Primary	200,000				200,000	200,000	-	100
Malewa Primary	100,000				100,000	100,000	-	100
Ojjerai Primary	200,000				200,000	200,000	-	100
Mbogo Primary	250,000				250,000	250,000	-	100
St. Patrick's Primary	400,000				400,000	400,000	-	100
Kapkures Primary	300,000				300,000	300,000	-	100
Echanna Primary	1,000,000				1,000,000	1,000,000	-	100
Thome Primary	1,200,000				1,200,000	1,200,000	-	100
Njeru Primary	1,000,000				1,000,000	1,000,000	-	100
Kanyawa Primary	2,500,000				2,500,000	2,500,000	-	100
Cura Primary	200,000				200,000	200,000	-	100
Elementaita Primary	1,200,000				1,200,000	1,200,000	-	100
Munanda Primary	1,200,000				1,200,000	1,200,000	-	100
Gitare Primary	1,200,000				1,200,000	1,200,000	-	100
Mugaa Primary	1,500,000				1,500,000	1,500,000	-	100

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

	40,240,000	-	5,300,000	45,540,000	45,540,000	-
<b>Total</b>	<b>40,240,000</b>	<b>-</b>	<b>5,300,000</b>	<b>45,540,000</b>	<b>45,540,000</b>	<b>-</b>
<b>8.0 Secondary Schools Projects</b>						
Woodard Sec School	-	-	8,000,000	8,000,000	8,000,000	100
Eburru Sec School	-	-	2,000,000	2,000,000	2,000,000	100
Utumishi Girls	500,000			500,000	500,000	100
LadyAnn	400,000			400,000	400,000	100
Ngumo Sec	1,300,000			1,300,000	1,300,000	100
Gilgil Day sec	3,000,000			3,000,000	3,000,000	100
Songoloi Sec	1,600,000			1,600,000	1,600,000	100
Coulson Girls	650,000			650,000	650,000	100
Garrison Secondary	1,100,000			1,100,000	1,100,000	100
Mitimingi Secondary	2,200,000			2,200,000	2,200,000	100
Olorai Secondary	2,200,000			2,200,000	2,200,000	100
Kariandusi Sec	2,000,000			2,000,000	2,000,000	100
Karunga Sec	1,000,000			1,000,000	1,000,000	100
Kamathatha Sec	1,200,000			1,200,000	1,200,000	100
Kongasis Sec	1,000,000			1,000,000	1,000,000	100
Kekohey Sec	1,000,000			1,000,000	1,000,000	100
Murricua Secondary	1,200,000			1,200,000	1,200,000	100
<b>Total</b>	<b>20,350,000</b>	<b>-</b>	<b>10,000,000</b>	<b>30,350,000</b>	<b>30,350,000</b>	<b>100</b>



**Gilgil Constituency  
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<b>Total</b>		<b>76,376</b>	<b>8,000,000</b>	<b>8,076,376</b>		<b>8,076,376</b>	
<b>12.0 Other payments</b>							
Kahuho Primary	3,000,000			3,000,000	3,000,000	-	100
Karunga Secondary	5,500,000			5,500,000	5,500,000	-	100
Kamathatha Primary	6,000,000			6,000,000	6,000,000	-	100
Itherero Primary	1,500,000			1,500,000	1,500,000	-	100
<b>Total</b>	<b>16,000,000</b>	<b>-</b>	<b>-</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>-</b>	<b>100</b>
<b>13.0 unallocated fund</b>							
Unapproved projects							
AIA							
FMC savings							
<b>Total</b>	<b>137,088,879</b>	<b>14,122,008</b>	<b>42,088,879</b>	<b>193,299,767</b>	<b>180,183,808</b>	<b>-</b>	<b>13,115,958</b>

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-Gilgil Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

### **4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

#### **a) Recognition of Receipts**

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

**Unutilized Funds from PMCs.**

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

***Significant Accounting Policies continued***

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

***Significant Accounting Policies continued***

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

	Note	2021 – 2022
		Kshs
AIE NO.		
AIE NO. B 124517		9,000,000
AIE NO. B 124941		8,500,000
AIE NO. B 119796		13,000,000
AIE NO. B 128086		6,900,000
AIE NO. B 128396		6,000,000
AIE NO. B 132141		6,000,000
AIE NO. B 138809		12,000,000
AIE NO. B 126105		7,000,000
AIE NO. B 126394		11,600,000
AIE NO. B 140540		15,000,000
AIE NO. B140889	42,088,879	
AIE NO. B105437	44,000,000	
AIE NO. B105767	24,000,000	
AIE NO. B128501	6,000,000	
AIE NO. B154010	15,000,000	
AIE NO. B128812	14,000,000	
AIE NO. B164453	31,088,879	
AIE NO. B155815	3,000,000	
	<b>179,177,758</b>	<b>95,000,000</b>

**2. Proceeds From Sale of Assets**

	2021-2022	2020-2021
	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)		
<b>Total</b>	<b>-</b>	<b>-</b>

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*Notes to the Financial Statements (Continued)*

**3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. Compensation of Employees**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,505,961	1,428,609
<b>Personal allowances paid as part of salary</b>		
House allowance	256,800	256,800
Transport allowance	276,000	276,000
Leave allowance	24,000	24,000
Gratuity-contractual employees	157,866	978,420
Employer Contributions Compulsory national social security schemes	14,400	14,400
<b>TOTAL</b>	<b>2,235,027</b>	<b>2,978,229</b>

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*Notes to the Financial Statements (Continued)*

**5. Use of Goods and Services**

<b>Description</b>	<b>2021-2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	103,388	81,068
Electricity		
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	78,738	69,532
Domestic travel and subsistence	422,800	237,200
Printing, advertising and information supplies & services	2,082,695	724,000
Rentals of produced assets		-
Training expenses	2,498,000	1,930,000
Hospitality supplies and services	627,200	558,000
Other committee expenses	4,001,700	1,597,300
Committee allowance	1,545,300	2,412,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	0
Fuel, oil & lubricants	300,000	300,000
Other operating expenses	-	-
Bank service commission and charges	70,660	45,740
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	469,356	275,320
Routine maintenance- other assets	-	0
<b>TOTAL</b>	<b>12,199,837</b>	<b>8,230,160</b>

**6. Transfer To Other Government Units**

<b>Description</b>	<b>2021-2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	45,540,000	25,840,000
Transfers to Secondary Schools	30,350,000	11,200,000
Transfers to Tertiary Institutions	-	6,100,000
<b>TOTAL</b>	<b>75,890,000</b>	<b>43,140,000</b>

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*Notes to the Financial Statements (Continued)*

**7. Other Grants and Other transfers**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary ( see attached list)	25,031,423	6,157,861
Bursary -Tertiary ( see attached list)	19,978,221	17,723,600
Bursary- Special Schools	1,500,000	2,282,000
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	11,250,000	6,900,000
Sports Projects ( see attached list)	4,739,300	-
Environment Projects ( see attached list)	1,180,000	1,000,000
Emergency Projects ( see attached list)	10,180,000	4,063,550
<b>TOTAL</b>	<b>73,858,944</b>	<b>38,127,011</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**9. Other Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
Education office	-	400,000
Roads	16,000,000	6,000,000
<b>Total</b>	<b>16,000,000</b>	<b>6,400,000</b>

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**10: Cash Book Bank Balance**

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Equity Bank Gilgil	A/C no.0770277119045	13,115,958	14,122,008
		-	-
<b>TOTAL</b>		<b>13,115,958</b>	<b>14,122,008</b>
<b>10B: CASH IN HAND)</b>			
		2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

**11: Outstanding Imprests**

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2022)
	Date imprest taken	Kshs	Kshs	Kshs
				-
				-
<b>TOTAL</b>				<b>-</b>

**12A. Retention**

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

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*Notes to the Financial Statement Continued*

**12B. Gratuity**

Description	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	157,866	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**13. Balances Brought Forward**

Description	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	14,122,008	17,997,408
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>14,122,008</b>	<b>17,997,408</b>

*Notes to the Financial Statement Continued*

**14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	14,122,008	-	14,122,008
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>14,122,008</b>	<b>-</b>	<b>14,122,008</b>

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022	2020- 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
<b>Net changes in accounts receivables A-D</b>		
<b>Change in Account Receivables E=D-A</b>	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

	2021- 2022	2020- 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
<b>Net changes in accounts payables A-D</b>		

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

	2021-2022	2020- 2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	-	-

**17.2: Pending Staff Payables (See Annex 2)**

Description	2021-2022	2020- 2021
	Kshs	Kshs
NGCDF Staff	579,357	-
Others (specify)	-	-
	-	-

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

Description	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	2,552,412	2,073,039
Use of goods and services	1,181,122	4,260,464
Amounts due to other Government entities (see attached list)	-	15,300,000
Amounts due to other grants and other transfers (see attached list)	1,306,048	26,501,008
Acquisition of assets	8,076,376	8,076,376
Others ( <i>specify</i> )	-	-
Funds pending approval		
	-	-
<b>TOTAL</b>	<b>13,115,958</b>	<b>56,210,887</b>

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

Description	2021-2022	2020- 2021
	Kshs	Kshs
PMC account balances (see attached list)	34,448,904	26,236,287

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**Annexes**  
**Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
Sub-Total					
<b>Grand Total</b>					

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**Annex 2 - Analysis of Pending Staff Payables**

<b>NAME OF STAFF</b>	<b>DESIGNATION</b>	<b>DATE EMPLOYED</b>	<b>OUTSTANDING BALANCE AS AT 30TH JUNE, 2022</b>	<b>COMMENTS</b>
<b>NG-CDFC Staff</b>				
1. Mary Mwangangi	Accounts Assistant	31/01/2018	121,439	
2. Rachel Kabura	Administrative Assistant	31/01/2018	103,330	
3. Geoffrey Mbugua	Driver	31/01/2018	103,330	
4. Patrick Mbitta	Clerk of Works	31/01/2018	143,626	
5. Elizabeth Njeri	Office Assistant	31/01/2018	77,683	
6. Sammy Wagichu	Caretaker/Security	30/01/2019	29,951	
<b>Grand Total</b>			<b>579,357</b>	

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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/2022</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
Compensation of employees	Employee's salary/gratuity	2,552,412	2,073,039	
Use of goods & services	CDFC allowances, services & capacity building	1,181,122	4,260,464	
<b>Sub-Total</b>		<b>3,733,731</b>	<b>6,333,503</b>	
<b>Amounts due to other Government entities</b>			15,300,000	
<b>Sub-Total</b>				
<b>Amounts due to other grants and other transfers</b>			26,501,008	
Emergency		1,306,048		
Bursary	Bursaries for the needy students in both secondary schools and tertiary institutions	172,390		
Environment -		1,117,624		
Sports	purchase of uniforms &equipment	13,557		
		2,477		
<b>Sub-Total</b>		<b>1,305,850</b>		
<b>Acquisition of assets</b>			8,076,376	
<b>Others (specify)</b>				
<b>Sub-Total</b>				
Funds pending approval				
<b>Grand Total</b>		<b>13,115,958</b>	<b>56,210,887</b>	

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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost Kshs 2020/2021</b>	<b>Additions during the year</b>	<b>Disposals during the year</b>	<b>Historical Cost Kshs 2021/2022</b>
Land	0	-	-	0
Buildings and structures	11,300,000	-	-	11,300,000
Transport equipment	6,600,740	-	-	6,600,740
Office equipment, furniture and fittings	2,840,342	-	-	2,840,342
ICT Equipment, Software and Other ICT Assets	781,000	-	-	781,000
Other Machinery and Equipment				
Heritage and cultural assets	0			0
Intangible assets	0			0
<b>TOTAL</b>	<b>21,522,082</b>		<b>0</b>	<b>21,522,082</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

S/No.	PMC Name	Bank Name	Account Number		Bank Balance 2021/2022 (Kshs.)	Bank Balance 2020/2021 (Kshs.)
1	Ngomongo Primary School	Co-operative	01141404867000	12/3/2016	26,371	106,222
2	Gilgilteachers Primary School	Co-operative	01139404607500	12/3/2016	500,667	551,367
3	Itherero Primary School	Co-operative	01141403477400	17/04/2020	1,502,206	655,666
4	Kapkures Primary School	Co-operative	01141404494100	12/3/2016	1,483	132,208
5	Kolifar Primary School	Co-operative	01141404897100	15/03/2019	1,058	144,059
6	Kagumu Primary School	Co-operative	0114140224500	6/8/2019	12,311	1,161
7	Cura Primar School	Co-operative	01139118612400	21/09/2019	362,915	1,501,660
8	Mwega Primary School	Co-operative	01141404492800	12/3/2016	630	2,001
9	Komothai Primary School	Co-operative	01141404504900	12/3/2016	8,324	672,324
10	Kangari Primary School	Co-operative	01139119411200	12/9/2019	1,514	1,514
11	Mugaa Primary School	Co-operative	01139115877200	12/3/2017	81,418	80,318
12	Muthaiti Primary School	Co-operative	01139118627500	12/3/2017	475,937	2,216
13	Kigogo Primary School	Co-operative	01139115885700	12/3/2016	264	264
14	Munanda Primary School	Co-operative	01141404862600	22/7/2016	1,292,135	1,190,329
15	Chemichemi Primary School	Co-operative	01141403478700	22/7/2016	406,493	1,189,262
16	Ceder Primary School	Co-operative	01141403484900	22/7/2016	60,613	1,559,223
17	Kariandusi Secondary School	Co-operative	01141404468500	22/7/2016	2,000,290	105,209
18	Olepolos Primary School	Co-operative	01139404620800	22/7/2016	498	19,498
19	Morop Cypress Sec Sch	Co-operative	01139404620900	22/7/2016	12,705	12,705
20	Gitare Secondary	Co-operative	01141778086500	12/3/2016	13,965	87,024
21	Loldia Primary	Co-operative	01139404446200	12/3/2016	782	782
22	Elementaita Police Post	Co-operative	01141404420600	25/09/2018	370	370
23	Elementaita Primary School	Co-operative	01141118891900	25/06/2019	1,179,086	1,086
24	Gitare Primary School	Co-operative	01139404649101	13/07/2016	1,201,074	1,074
25	Kekokey Primary School	Co-operative	01141404870500	13/07/2016	90,188	1,563

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S/No.	PMC Name	Bank Name	Account Number		Bank Balance 2021/2022 (Kshs.)	Bank Balance 2020/2021 (Kshs.)
26	Kekoypey Secondary School	Co-operative	01141404897000	13/07/2016	1,000,963	963
27	Kiungururia Primary School	Co-operative	01141404954200	12/6/2020	7,871	731
28	Langalanga Police Post	Co-operative	01141778125200	23/07/2018	1,578	1,578
29	Malura Primary School	Co-operative	01139118888900	13/07/2016	21,423	21,423
30	Mbombo Primary School	Co-operative	01141404482600	21/07/2020	1,000,299	199
31	Ndogo Secondary School	Co-operative	01141404783100	23/07/2018	602,125	2,125
32	Ngumo Primary School	Co-operative	01141404213300	9/5/2019	512	512
33	North Karate Secondary School	Co-operative	01141404483000	27/06/2018	42,715	800
34	Nuthu Primary School	Co-operative	01141403470400	23/07/2018	818	818
35	Oldubei Primary School	Co-operative	01141404291800	12/6/2020	35,113	49,658
36	Oljorai Primary School	Co-operative	01141404870600	13/07/2016	3,719	103,719
37	St Andrews Tarabete Sec Sch	Co-operative	01139116115300	13/07/2016	65,123	65,113
38	St Johns Primary School	Co-operative	01139404801700	18/06/2020	2,715	2,715
39	St Patrick' S Primary School	Co-operative	01139115880900	2/6/2019	858	758
40	Tarabete Chief' S Office	Co-operative	01141403818800	2/7/2019	2,065	2,065
41	Twendane Primary School	Co-operative	01141404461700	12/2/2020	1,811	111
42	Utumishi Primary School	Co-operative	01141403512900	15/10/2019	24,736	24,736
43	Kasambara Primary School	Co-operative	01141404964800	15/10/2020	596	596
44	Karunga Primary School	Co-operative	01139118637600	27/07/2018	204,229	4,229
45	Muricua Primary School	Co-operative	01141404422500	30/06/2020	3,380	3,380
46	Nderit Primary School	Co-operative	01141404115400	2/7/2020	3,100	3,100
47	Malewa Primary School	Co-operative	01139118878600	5/8/2020	585,323	123
48	Munanda Police Post	Co-operative	01141115264300	2/9/2020	1,971	1,971
49	Elementaita Police Station	Co-operative	01141404420600	12/10/2020	370	4,340
50	Gilgil Constituency ICT Centre	Co-operative	01141404666300	16/03/2016	1,177	1,177
51	Gilgil NYS Primary School	Co-operative	01139115881200	18/06/2020	871	1,351
52	Eburru Secondary School	Co-operative	01141778125500	18/06/2021	592,796	6,196

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S/No.	PMC Name	Bank Name	Account Number		Bank Balance 2021/2022 (Kshs.)	Bank Balance 2020/2021 (Kshs.)
53	Karunga Secondary School	Co-operative	01141778248200	11/7/2019	1,002,789	51,303
54	THUGUNUI PRIMARY	Co-operative	01141404435500	11/8/2019	46,964	
55	KIAMBOGO TOWNSHIP PRIMARY	Co-operative	01141403451400	11/9/2019	510,601	
56	KARIANDUSI PRIMARY	Co-operative	01141778085800	16/04/2018	8,250	
57	GILGIL HIGHWAY PRIMARY	Co-operative	01139118881700	16/04/2019	101,028	
58	NYONDIA PRIMARY	Co-operative	01139118689900	8/6/2018	953	
59	OLESULTAN PRIMARY	Co-operative	01139116887400	23/07/2020	176,279.00	
60	EBURRU PRIMARY	Co-operative	01141404499200	23/07/2020	200,325	
61	TANGI TANO PRIMARY	Co-operative	01141403514000	23/07/2020	28,805	
62	KANORERO PRIMARY	Co-operative	01141403513800	23/10/2017	57,983	
63	GILGIL DAY SECONDARY	Co-operative	01139403253800	23/10/2017	1,694,956	
64	KONGASIS SECONDARY	Co-operative	01139403931600	23/10/2017	1,031,531	
65	MURICUA SECONDARY	Co-operative	01139115878300	23/10/2017	11,344	
66	MITIMINGI SECONDARY	Co-operative	01139116481600	23/10/2017	2,201,432	
67	OLJORAI SECONDARY	Co-operative	01139116114300	23/10/2017	1,139,684	
68	NORTH KARATI PRIMARY	Co-operative	01141404483000	23/10/2017	42,715	
69	NJERU PRIMARY	Co-operative	01141778081000	23/10/2017	3,085	
70	Chokereria ACC. Office	Equity	0770279871432	23/07/2020	170	170
71	Cypress Primary School	Equity	0770262810761	23/07/2020	678,375	5,855
72	DCC Gilgil	Equity	0770279784029	26/03/2019	47,043	828,425
73	DCIO Gilgil	Equity	0770279884431	19/06/2020	2,588	136,200
74	EBURRU PRIMARY SCHOOL	Equity	0770281221740	26/03/2019	68,838	
75	ECHARIRIA PRIMARY SCHOOL	Equity	0770266623480	26/03/2019	40,840	
76	Elementaita Ward Education	Equity	0770279867341	26/03/2019	90	400,000
77	Garrison Secondary School	Equity	0770279027121	9/7/2019	65,970	9,590
78	Gilgil Chief's Office	Equity	0770280910572	24/05/2021	430	9,550
79	Gilgil DEB Primary School	Equity	0770263323420	2/7/2018	95	1,491,794

**Gilgil Constituency**  
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S/No.	PMC Name	Bank Name	Account Number		Bank Balance 2021/2022 (Kshs.)	Bank Balance 2020/2021 (Kshs.)
80	Gilgil Girls High School	Equity	0770263950393	26/03/2019	530	530
81	Gilgil NG-CDF Perimeter Wall	Equity	0770279589211	23/01/2020	400	400
82	Gilgil OCPD Office	Equity	0770280916103	25/05/2021	372	99,550
83	Gilgil Technical Training Institute	Equity	0770280769730	26/03/2019	97,587	4,492,100
84	Gitare Chief S Office	Equity	0770278994414	21/04/2017	650	-
85	Gwachati Primary School	Equity	0770278721796	26/03/2019	1,165	1,165
86	JAICA POLICE POST	Equity	0770282821716	28/06/2022	1,700,000	
87	Kahuho Secondary	Equity	0770262767275	21/04/2017	80,487	1,500,448
88	KAMATHATHA PRIMARY SCHOOL	Equity	0770282398041	10/3/2022	28,090	
89	Kamathatha Secondary	Equity	0770279864385	9/6/2020	1,202,252	2,252
90	KANYAWA PRIMARY SCHOOL	Equity	0770282483443	4/4/2022	849,275	
91	Karunga Police Post	Equity	0770279907867	21/04/2017	46,605	191,415
92	Kasarani Police Post	Equity	0770279906252	21/04/2017	103,271	298,795
93	Kiambogo Anti Stock Theft Unit	Equity	0770281032197	1/7/2021	158,540	-
94	Kikohey Chief S Office	Equity	0770278976096	21/03/2015	10,320	10,320
95	Kikohey Police Post	Equity	0770279877509	21/03/2015	6,305	6,305
96	Kiptangwanyi A.P House	Equity	0770278989875	26/06/2019	1,565	33,305
97	Kiungururia Police Post	Equity	0770279005244	21/03/2015	662	471,289
98	Kongasis Police Post	Equity	0770279877837	21/03/2015	22,805	22,805
99	Ladyann Delamere Sec School	Equity	0770262428124	21/03/2015	10,772	1,307
100	LANGALANGA CHIEFS OFFICE	Equity	0770262379444	21/03/2015	82,754	
101	Langalanga Primary	Equity	0770278587629	25/01/2019	18,400	523,310
102	MAKONGO PRIMARY SCHOOL	Equity	0770262751741	21/03/2015	182,527	
103	MBARUK CHIEFS OFFICE	Equity	0770282695194	7/6/2022	1,200,000	
104	Mbegi Primary School	Equity	0770262649404	21/03/2015	453,989	220
<b>S/No.</b>	<b>PMC Name</b>	<b>Bank Name</b>	<b>Account Number</b>		<b>Bank Balance</b>	<b>Bank Balance</b>

**Gilgil Constituency  
National Government Constituencies Development Fund (NGCDF)  
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S/No.	PMC Name	Bank Name	Account Number	Bank Name	Account Number	Bank Balance	2021/2022 (Kshs.)	2020/2021 (Kshs.)
105	Mbegi Secondary	Equity	0770281021786	Equity	0770281021786	120	120	1,700,000
106	MBOGO PRIMARY SCHOOL	Equity	0770282460793	Equity	0770282460793	60	60	
107	Meli Primary School	Equity	0770262875226	Equity	0770262875226	1,235	1,235	1,235
108	Mitimingi Chief S Office	Equity	0770278975825	Equity	0770278975825	1,335	1,335	100,835
109	Mitimingi Primary	Equity	0770280802465	Equity	0770280802465	420	420	433,810
110	Morop Primary School	Equity	0770262810064	Equity	0770262810064	984	984	395,184
111	Munanda Secondary School	Equity	0770279890371	Equity	0770279890371	476	476	476
112	MURINDATI PRIMARY SCHOOL	Equity	0770282489805	Equity	0770282489805	600,000	600,000	
113	Murindu Highway Primary Sch	Equity	0770262419843	Equity	0770262419843	635	635	315,486
114	Mwireri Primary	Equity	0770280895186	Equity	0770280895186	4,960	4,960	1,138,200
115	Nagum Primary School	Equity	0770280905215	Equity	0770280905215	90,578	90,578	1,400,000
116	NDIBAI ASSISTANT CHIEFS OFFICE	Equity	0770282470703	Equity	0770282470703	8,550	8,550	
117	Ndibai Primary School	Equity	0770279046370	Equity	0770279046370	2,470	2,470	810
118	NDIBAI SECONDARY SCHOOL	Equity	0770262415291	Equity	0770262415291	3,480	3,480	
119	Ngecho Secondary	Equity	0770262218041	Equity	0770262218041	1,074,895	1,074,895	-
120	Ngumo Secondary	Equity	0770262193181	Equity	0770262193181	1,231	1,231	1,231
121	NYONDIA CHIEFS OFFICE	Equity	0770281203654	Equity	0770281203654	206,030	206,030	
122	NYS Secondary School	Equity	0770279883961	Equity	0770279883961	435,094	435,094	435,094
123	OLEPOLOS PRIMARY SCHOOL	Equity	0770280955736	Equity	0770280955736	24,310	24,310	
124	Olesirua Primary School	Equity	0770262541599	Equity	0770262541599	18,099	18,099	18,099
125	OLJORAI CHIEFS OFFICE	Equity	0770282043099	Equity	0770282043099	640	640	
126	Orkland Primary	Equity	0770280781636	Equity	0770280781636	18,005	18,005	802,970
127	SHELTER POLICE POST	Equity	0770281253359	Equity	0770281253359	443,507	443,507	
128	SONGOLOI SECONDARY SCHOOL	Equity	0770282232739	Equity	0770282232739	350,940	350,940	
129	TANGI SITA PRIMARY SCHOOL	Equity	0770278990797	Equity	0770278990797	111	111	
						<b>Bank Balance</b>	<b>Bank Balance</b>	<b>Bank Balance</b>

**Gilgil Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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						2021/2022 (Kshs.)	2020/2021 (Kshs.)
130	TANGITANO POLICE POST	Equity	0770282490123	5/4/2022		472,400	
131	THOME PRIMARY SCHOOL	Equity	0770279032316	9/6/2019		1,206,980	
132	Thugunui Secondary	Equity	0770262714088	9/7/2019		598	500,158
133	Utumishi Girls Sec Sch	Equity	0770279616334	31/01/2020		1,160	400
134	WOODARD LANGALANGA SECONDARY	Equity	0770263473947	31/01/2020		36,223	
135	NYONDIA SECONDARY	Equity	0770268480377	31/01/2020		101,395	
136	KAHUHO PRIMARY	Equity	0770278986442	25/06/2019		4,295	
137	COULSON GIRLS SECONDARY	Equity	0770262756533	25/06/2020		649,943	
	<b>TOTAL</b>					<b>34,448,904</b>	<b>26,236,287</b>

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

**Annex 6: Progress on Follow Up of Auditor Recommendations**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Errors in the Annual Reports and Financial Statements	The Financial statements been corrected	Awaiting Final Certificate	Awaiting Final Certificate
2.0	Inaccuracies in the Financial Statements	The Financial statements been corrected	Awaiting Final Certificate	Awaiting Final Certificate
3.1	Cash and Cash Equivalents	The variance of Ksh. 191,997 have been adjusted in the financial year 2021-2022	Awaiting Final Certificate	Awaiting Final Certificate
4.0	Project Management Committee Accounts Balance	The PMCs balances have been corrected and the Completed projects bank accounts have been closed and the balances reversed back to the Main Account	Awaiting Final Certificate	Awaiting Final Certificate
5.0	Budgetary controls and Performance	The balance that was pending from the Board of Ksh. 42,088,879 have been received in full and disbursed to the PMCs accounts accordingly.	Awaiting Final Certificate	Awaiting Final Certificate
6.0	Irregular expenditure on Access Roads	This has been responded and well explained	Awaiting Final Certificate	Awaiting Final Certificate
7.0	Lack of Risk Management Policy	The documents have been availed to the Auditors for verification	Awaiting Final Certificate	Awaiting Final Certificate
8.0	Unsatisfactorily implemented Projects	The pending works in these projects have been completed and the evidence submitted to the Auditors for verification.	Awaiting Final Certificate	Awaiting Final Certificate

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**Miriam Naini**  
**Fund Account Manager.**