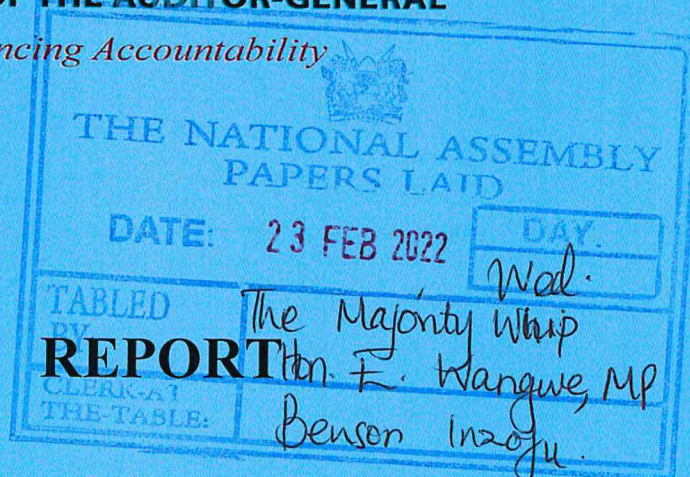


Enhancing Accountability

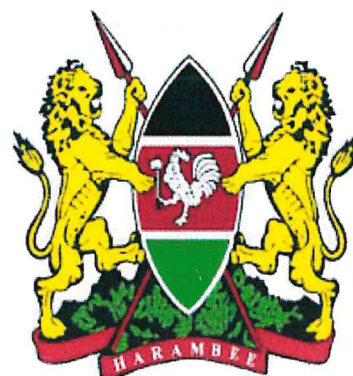


**OF
THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR
ENDED 30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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:

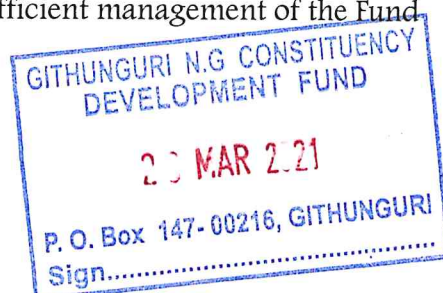
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**

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For the year ended June 30, 2020

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.

(b) Key Management

The NGCDF GITHUNGURI day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Jenaide Wangechi
2.	Sub-County Accountant	Cyrus Njau
3.	Chairperson NGCDFC	Joseph W. Kabari
4.	Member NGCDFC	Serah N. Mbugua

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -GITHUNGURI Constituency. 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) NGCDF GITHUNGURI Constituency Headquarters

P.O. Box 147-00216
Githunguri
Deputy County Commissioner Compound



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF GITHUNGURI Constituency Contacts

Telephone: (254)
E-mail: cdfgithunguri@gmail.com
Website:

(g) NGCDF GITHUNGURI Constituency Bankers

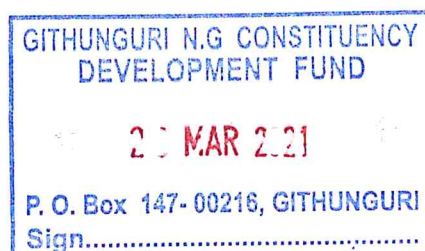
Family Bank-Githunguri branch
002000033430
P.o Box 24-00216
Githunguri

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Dear Stakeholders,

I am pleased to present the annual report and financial statement for FY2019/20.

The people of Githunguri constituency are determined to participate effectively in domesticating objectives of the big 4 agenda in the vision as per the National development plan. The constituents now have power to implement the formulated development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

Financial year budget

In the financial year 2019/20 the NG-CDF Githunguri Constituency was allocated Ksh, **137,702,724.14** and we have not received all the allocation for the financial year 2019/2020 and Thus the utilization has not been effective and majority of the projects have not been completed and also bursary not been disbursed to all the need students due to the ongoing pandemic.

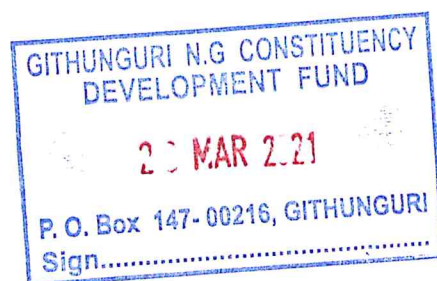
The ongoing pandemic has caused the utilization of cash to be very low due to the projects we do usually are community based and thus difficult to gather and all for barasas. Though it was also to our advantage to carry on with the projects in the school as it is the best time to construct and renovate as there is no disturbance by the students and thus security of the students is less due to their absences.

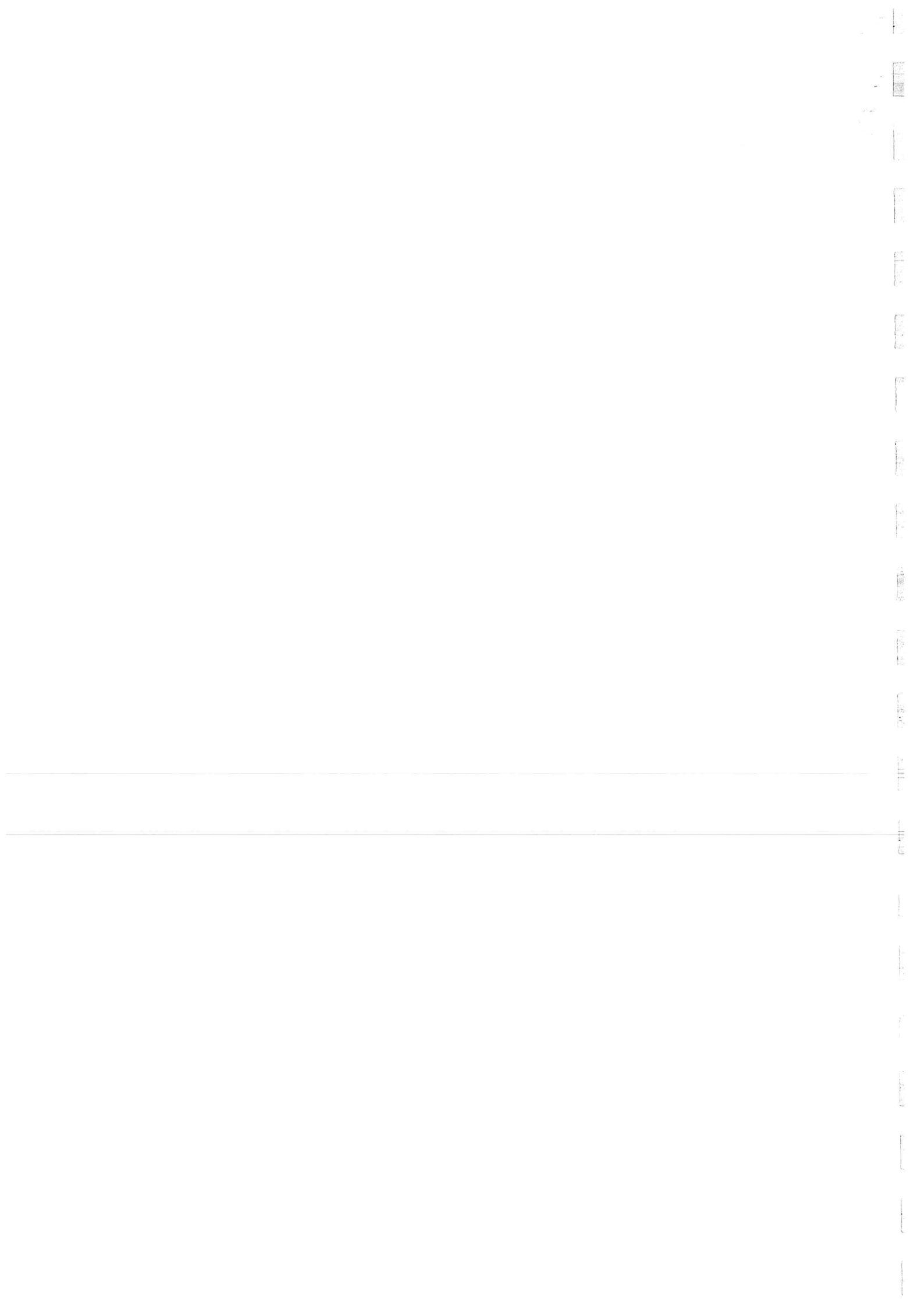
The following are some of the complete projects new and others showing the way they were before and the new look they have obtained after NGCDF did the renovations. Through this we have upgraded the health condition in most schools after doing for them toilets. The following is a successful project:

A successful entity that was undertaken during this period was the rehabilitation of 12 classrooms, commuter lab, Administration block and landscaping at Ciiko Primar School.

The main activities done is hacking of the 12 classroom's damaged/cracked floors, to commuter lab and Administration block, laying cement-sand screed prepared to receive ceramic floor tiles, plastering walls internally, plastering columns and beams externally. Applying paint on on all plastered wall and ceiling surfaces internally, beams and columns externally. The sealing of leaking nail holes with bondex and applying paint to the existing roof cover to all classrooms and Administration block.

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**



External plastering on columns and beams.



Plastering columns & beams externally on going



Classroom Floor tiling and Staffroom on going.

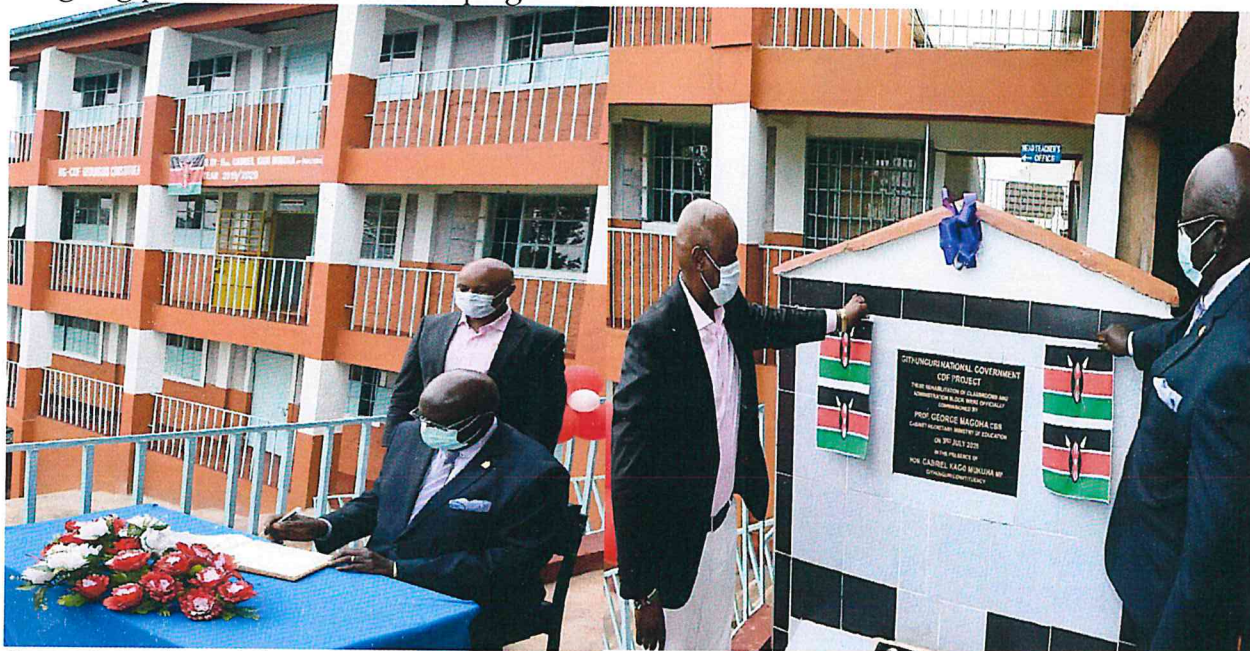


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**



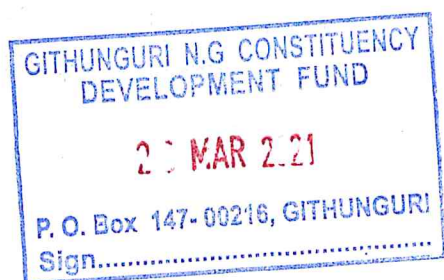
On going paint works and landscaping



Commissioning of the 12 classrooms, computer lab and Admin block done by CS Education in presence of Hon. Gabriel Kago Walydia M.P. Githunguri Constituency.

Sign

CHAIRMAN NGCDF COMMITTEE



III.STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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 NGCDF-GITHUNGURI Constituency's *2018-2022* plan are to:

- a) Increase the retention of children in primary and secondary schools.
- b) Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.
- c) Improve the performance of students in primary and secondary schools.
- d) Improve the conservation of water within the constituency.
- e) Enhance the participation of youth in sports.
- f) Strengthen the capacity of the Githunguri NG CDF offices to effectively undertake its mandate.

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 FY 19/20 -we increased number of classrooms, dormitories, laboratories etc from 10 to 15 in the following schools/institutions - Bursary beneficiaries at all levels were 4,800
Security	To ensure all the Githunguri Constituents have a right to security in their places of living.	Increased in the number of AP Posts within the constituency and deployment of security personnel	Numbers of Ap Posts built and chief's offices built.	In the FY 2019/2020 We have increased the number of 4AP Posts and also 2 Chiefs offices and also increased the number of the

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

				security personnel who have occupied the built AP Posts.
Environment	To conserve the environment through water harvesting	Increased construction of the water tanks projects in the schools and administrative areas to conserve the water	Number of water tanks to all the schools within the constituency.	In the FY 2019/2020, the NGCDF Githunguri did not allocate funds towards environmental activities
Sports	To actively engage the unemployed youth with an aim of nurturing of talents	Increased football registration of youth teams	Number of registered football teams for the constituents	In the FY 2019/2020, we are yet to get funds to carry out sport activities of registering 50 football teams
Disaster Management	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.	Number of projects in education sector have increased	In FY 2019/2020, we have worked from home and thus a lot of the normal activities were disrupted due to the pandemic



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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – GITHUNGURI Constituency 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 -

The Constituency Committee has continued to provide sustainability approach in relation to the management of projects, to increase effective and efficient delivery of services to the public. In this regard, the constituency has employed certain metrics and standards that are needed during project identification through feasibility studies, formulation, design, appraisal, funding, implementation, monitoring, and evaluation.

Through its strategic plan, the Githunguri National Government Constituency Development Fund Committee found it necessary to undertake a comprehensive analysis of the social, economic, legal, cultural, educational, and political environments for project implementation. The project philosophy, mission, vision, values, goals, and objectives were articulated and this informs the annual planning of constituency activities. The involvement of stakeholders from all the six Wards and technical Government representatives is a key strength for our project sustainability. It is through these elements that the Committee has enhanced sustainability which in turn have determined project relevance, acceptability, political expediency, viability and adaptability of the project. Other factors such as financial analysis against the needs especially on bursary consideration, risk analysis based on the NGCDF Board guidelines and trainings, communication and network determination, annual operational plans drawn from the strategic plan, training of Constituency committee members and staff, and capacity building of PMCs, environmental and community analysis to determine the needs have also continued to support the sustainability of projects in the constituency.

Political demands and expectations have always been the key challenge especially when the demands for the scarce resources increase. At times we are compelled to postpone some of these demands that in most cases were not factored in the strategic plan.

2. Environmental performance

Environmental sustainability refers to concerted efforts put in place by the Committee to mitigate against environmental degradation. It is the maintenance of factors and practices that contribute to the quality of environment on a long term basis. The National Environmental Management Authority (NEMA) has but in place Performance Contract Guidelines for all Ministries, Departments and Agencies (MDAs) provides that institutions undertake an Audit to establish extent of compliance with and enforcement of the constitution and other statutory obligations.

These guidelines provide a framework for environmental sustainability audit for MDAs consistent with the provisions of EMCA. During the self audit, and using the guidelines provided by the Board on Environmental sustainability, the Githunguri NGCDF has continued to implement environmental sustainability programme while undertaking project activities. These guidelines have enabled the committee to focus on planning for environmental sustainability by making decisions and taking action that are in the interests of protecting the natural world, with particular emphasis on preserving the capacity of the environment to support human life.

The committee provides Annual environmental audit reports and forwards them to the Board. Environmental education and awareness are other focus for the Constituency. This entails understanding the fragility of our constituency environment and the importance of its protection. The Committee need to make all their staff aware of their relationship with the environment from a social, ecological and economic perspective. The same understanding and awareness should be extended to other stakeholders and the local community.

3. Employee welfare

The Occupational Health and Safety Act (OSHA) provide for the health, safety and welfare of persons employed, and all persons lawfully present at workplaces and related matters. The Githunguri NGCDFC understands the fact that it has an obligation to provide and maintain systems and procedures of work that are safe and without risk to workers' health. The Committee ensures safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances. There have been continued awareness sessions to the Committee members, Staff and even project management teams to provide such information, instruction, training and supervision of workers as is necessary and very crucial in maintenance of safe and healthy workplace. Currently, we don't have safety and occupation policy from the Board.

As regards to the reward system, the leadership of the constituency has provided a conducive environment for working space. We currently have an office that is well equipped and furnished to provide a good ambience for staff. Workers are well informed of any risks and imminent dangers related to new technologies and are encouraged to participate in the application and review of safety and health measures at the constituency.

4. Market place practices-

The NGCDFC acknowledges the Fund's critical role in shaping markets to maximize community access to NGCDF activities and further emphasizes its desire for the Fund to more actively shape markets for items and activities undertaken to optimize price, quality, design and sustainable supply of materials and services.

The Committee also recognizes that the Fund is wellpositioned to drive value for money and leverage its role as the primary financier of essential sectors in the community to improve quality, price, design, and sustainable supply of project activities. Through its decision, the NGCDFC has recognized the importance of the Prequalification of service providers and contractors that has resulted in lower prices as well as increased leverage and negotiation power with clients. The Fund recognizes that this will lead to increased market transparency and competition, resulting in greater affordability, as well as facilitating the adoption of innovative skills in quality projects. The Committee has a fiduciary responsibility to protect the interest of the public. The Committee commits to continue undertaking this duty.

5. Community Engagements-

The NGCDF Act, 2015- as amended, provides that the projects implemented under the Act must be community based and therefore should be implemented to a wide cross section of the community. This therefore means that there is need to engage the community in the following areas:

- a. Project design, selection and identification
- b. Project Implementation
- c. Social Audits
- d. Sustainability and maintenance of the projects

The Constituency Committee has ensured that this works well through enabling relationships and building trust over time. Community engagement events are planned and designed with this in mind and aim to contribute to the overall aims of the engagement process. The Committee involves the community in decision making process and procurement of materials and services for the community. Community or voluntary groups may are in most times allowed to participate at a range of levels – from providing advice to co-designing the process and from undertaking some aspects of the engagement to delivering projects to meet some of the outcomes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

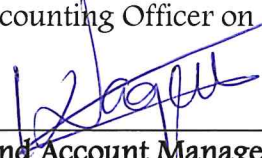
The Accounting Officer in charge of the NGCDF-GITHUNGURI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-GITHUNGURI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-GITHUNGURI financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-GITHUNGURI Constituency further confirms the completeness of the accounting records maintained for the NGCDF-GITHUNGURI which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

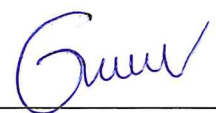
The Accounting Officer in charge of the NGCDF-GITHUNGURI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF-GITHUNGURI financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-GITHUNGURI Constituency financial statements were approved and signed by the Accounting Officer on 26/3/2021.


Fund Account Manager
Name:




Sub-County Accountant
Name:
ICPAK Member Number:

THE NATIONAL SUB-COUNTY ACCOUNTANT
GITHUNGURI
P. O. Box 24 - 00216,
GITHUNGURI

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GITHUNGURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Githunguri Constituency set out on pages 14 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation - recurrent and development combined 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Githunguri Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Githunguri Constituency 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 Opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

2. Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.161,072,704 and Kshs.91,469,980 respectively, resulting to an underfunding amounting to Kshs. 69,602,724 or 43% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.161,072,704 and Kshs.84,064,923 respectively, resulting to an underperformance amounting to Kshs. 77,007,781 or 47% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on the delivery of services to the residents of Githunguri Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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

Basis for Conclusion

1. Non-Adherence to Prescribed Format

The annual report and financial statements prepared and presented for audit had the following presentation and disclosure errors;

- i. The annexures in the financial statements are not included under table of contents.
- ii. The progress on follow up of auditors' recommendations is not signed by the Accounting Officer.
- iii. The fiduciary management under section 1c of the financial statements indicates the financial year ended 30 June, 2019 instead of 30 June, 2020.

- iv. Annex 3 of the financial statements under unutilized fund indicates the title as analysis of other pending payables instead of unutilized fund.
- v. Note 13 to the financial statements which relates to balance brought forward is not aligned to the statement of assets and liabilities but is shown under cash and cash equivalents at the beginning of the year in the statement of cash flows.
- vi. The statement of assets and liabilities reflects balance brought forward for 2019/2020 amounting to Kshs.23,269,980 while Note 13 to the financial statements reflects balance brought forward of Kshs.23,989,445 resulting to unreconciled variance of Kshs.719,465.
- vii. Note 17.2 to the financial statements under other important disclosures reflects pending staff payables amounting to Kshs.1,168,788 for 2019/2020 while annex 2 to the financial statements reflects pending staff payables balance of Kshs.719,465 resulting to unreconciled variance of Kshs.449,323.
- viii. Note 17.3 to the financial statements under other important disclosures reflects unutilized fund balance of Kshs.78,176,570 and Kshs.23,989,447 for 2019/2020 and 2018/2019 financial years respectively. However, annex 3 to the financial statements reflects nil unutilized fund balances under outstanding balance for 2019/2020 and 2018/2019 columns.
- ix. Note 17.3 to the financial statements under other important disclosures reflects unutilized fund balance of Kshs.78,176,570. However, the summary statement of appropriation- recurrent and development combined reflects unutilized funds under budget utilization difference column amounting to Kshs.77,007,781. The variance of Kshs.1,168,789 has not been explained.
- x. The summary statement of appropriation- recurrent and development combined reflects transfers from Constituencies Development Fund Board under actual on comparable basis column of Kshs.91,369,980. However, the statement of assets and liabilities reflects fund balance brought forward of Kshs.23,989,445 and the statement of receipts and payments reflects actual transfers from National Government Constituencies Development Fund Board amounting to Kshs.68,000,000 resulting to total actual transfers of Kshs.91,989,445. The variance of Kshs.619,465 has not been reconciled.

Consequently, the annual report and financial statements as prepared and presented are not in the format prescribed by the Public Sector Accounting Standard Board (PSASB).

2. Failure to Insure the Fund's Assets

Review of records of Githunguri National Constituencies Development Fund showed that the fund has several assets including buildings, equipment, furniture and fittings of historical value totalling to Kshs.12,677,442.60 as at 30 June, 2020. However, none of the assets have been insured against risk of loss due to fire, burglary, or theft contrary to section 36(3) of The National Government Constituencies Development Fund Act, 2015, which requires all assets to be insured in the name of the Board.

Consequently, the management was in breach of the law.

3. Unimplemented Projects

A review of project implementation status report showed that the Constituencies Development Fund committee had identified and allocated funds amounting to Kshs.82,735,155 for development projects during the year but incurred actual expenditure of Kshs.66,750,254.

The Constituencies Development Fund committee had planned to undertake thirty-one projects. However, thirteen projects were completed, sixteen were on going while two had not commenced during the year under review. Failure to implement and complete projects impacted negatively on service delivery to the residents of the Githunguri Constituency.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to 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 abolish 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 the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**


Reports and Financial Statements

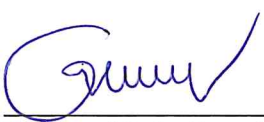
For the year ended June 30, 2020

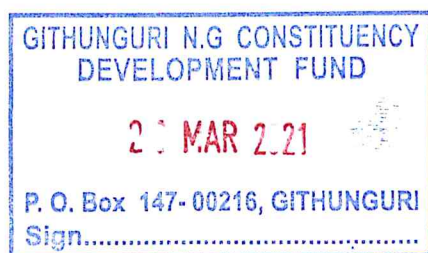
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	68,000,000	120,420,186
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	100,000	104,000
TOTAL RECEIPTS		68,100,000	120,524,186
PAYMENTS			
Compensation of employees	4	2,076,468	2,674,043
Use of goods and services	5	6,879,362	9,213,553
Transfers to Other Government Units	6	60,208,443	60,202,780
Other grants and transfers	7	14,692,509	60,752,322
Acquisition of Assets	8	208,141	5,479,941
Other Payments	9	-	2,561,257
TOTAL PAYMENTS		84,064,923	140,883,895
SURPLUS/(DEFICIT)		(15,964,923)	(20,359,709)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GITHUNGURI Constituency financial statements were approved on 26/3/2021 and signed by:


Fund Account Manager
Name: Jenaide Wangechi


National Sub-County Accountant
Name: Cyrus Njau
ICPAK Member Number: 19592



THE NATIONAL SUB-COUNTY ACCOUNTANT
GITHUNGURI
P. O. Box 24 - 00216,
GITHUNGURI

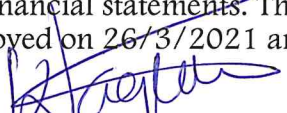
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY

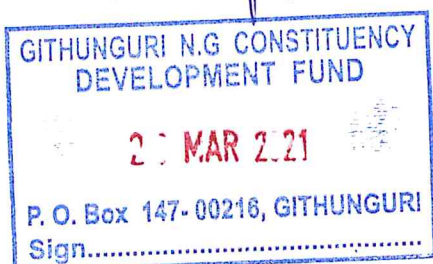
Reports and Financial Statements
For the year ended June 30, 2020


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	8,473,845	23,989,445
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		8,473,845	23,989,445
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		8,473,845	23,989,445
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	1,168,788	719,465
NET FINANCIAL ASSETS		7,305,057	23,269,980
REPRESENTED BY			
Fund balance b/fwd 1st July...		23,269,980	43,629,690
Surplus/Deficit for the year		(15,964,923)	(20,359,710)
Prior year adjustments	14		-
NET FINANCIAL POSITION		7,305,057	23,269,980

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GITHUNGURI Constituency financial statements were approved on 26/3/2021 and signed by:


Fund Account Manager
Name: Jenaide Wangechi




National Sub-County Accountant
Name: Cyrus Njau
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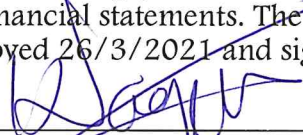
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GITHUNGURI CONSTITUENCY**

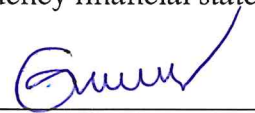
**Reports and Financial Statements
For the year ended June 30, 2020**

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	68,000,000	120,420,186
Other Receipts	3	100,000	104,000
Total Receipts		68,100,000	120,524,186
Payments for operating expenses			
Compensation of Employees	4	2,076,468	2,674,043
Use of goods and services	5	6,879,362	9,213,553
Transfers to Other Government Units	6	60,208,443	60,202,780
Other grants and transfers	7	14,692,509	60,752,322
Other Payments	9	-	2,561,257
Total Payments		83,856,782	135,403,954
Total Receipts Less Total Payments		(15,756,780)	(14,879,768)
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	449,323	719,465
Prior year Adjustments	14	-	-
Net Adjustments		449,323	719,465
Net cash flow from operating activities		(15,307,459)	(14,160,303)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	(208,141)	(5,479,941)
Net cash flows from Investing Activities		(208,141)	(19,640,245)
NET INCREASE IN CASH AND CASH EQUIVALENT		(15,515,600)	(19,640,244)
Cash and cash equivalent at BEGINNING of the year	13	23,989,445	43,629,690
Cash and cash equivalent at END of the year		8,473,845	23,989,445

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GITHUNGURI Constituency financial statements were approved 26/3/2021 and signed by:


Fund Account Manager
Name: Jenaide Wangechi


National Sub-County Accountant
Name: Cyrus Njau
ICPAK Member Number: 19592



Reports and Financial Statements
For the year ended June 30, 2020

X-SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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						
Transfers from NG-CDF Board	137,702,724	23,269,980	160,972,704	91,369,980	69,602,724	56.76%
Proceeds from Sale of Assets						
Other Receipts		100,000	100,000	100,000	-	0.00%
TOTAL RECEIPTS	137,702,724	23,369,980	161,072,704	91,469,980	69,602,724	56.79%
PAYMENTS						
Compensation of Employees	1,080,200	2,738,827	3,819,027	2,076,468	1,742,559	54.37%
Use of goods and services	11,313,045	2,097,231	13,410,276	6,879,362	6,530,914	51.30%
Transfers to Other Government Units	56,100,000	9,891,583	65,991,583	60,208,443	5,783,140	91.24%
Other grants and transfers	69,209,479	7,617,928	76,827,407	14,692,509	62,134,898	19.12%
Acquisition of Assets	-	504,411	504,411	208,141	296,270	41.26%
Other Payments	-	520,000	520,000	-	520,000	0.00%
TOTAL	137,702,724	23,369,980	161,072,704	84,064,923	77,007,781	52.19%

N/B: This adjustments column shows the balances received from the board for previous financial year and opening cashbook balance as at 1st July 2019.

- (a) The constituency realized kshs.100, 000 through sale of tenders, which is not originally budgeted for.
(b) The Constituency had underutilization due to delays of funds from NG-CDF Board. And due to the pandemic being faced in the country.

(c) Budget adjust was as a result of unutilized funds brought forward from previous financial year

The NGCDF-GITHUNGURI Constituency financial statements were approved on 26/3/2021 and signed by:

[Signature]
Fund Account Manager
Name: Jenaide Wangechi

Sub-County Accountant

Name: Cyrus Njau

ICPAK Member Number: 19592

THE NATIONAL SOCIETY FOR
GITHUNGURI

P.O. Box 24 - 00216,

GITHUNGURI



Reports and Financial Statements
For the year ended June 30, 2020

1. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020	Kshs	2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,080,200	2,738,827	3,819,027	2,076,468	1,742,559
1.2 Committee allowances	5,681,963	1,788,165	7,470,128	3,970,000	3,500,128
1.3 Use of goods and services	1,500,000	119,086	1,619,086	1,449,362	169,725
Sub-Total	8,262,163	4,646,078	12,908,241	7,495,830	5,412,284
2.0 Monitoring and evaluation					
2.1 Capacity building	-	-	-	-	-
2.2 Committee allowances	2,800,000	34,000.00	2,834,000	-	2,834,000
2.3 Use of goods and services	800,000	126,287	926,287	900,000	26,287
	531,082	29,693	560,775	560,000	775
Sub-Total	4,131,082	189,980	4,321,062	1,460,000	2,861,062
3.0 Emergency	7,198,241	31,000	7,229,241	0	7,229,241
3.1 Primary Schools	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
Sub-Total	7,198,241	31,000	7,229,241	0	7,229,241
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	28,195,953	-	28,195,953	466,705	27,729,248
4.3 Tertiary Institutions	20,000,000	5,000,000	25,000,000	5,095,000	19,905,000
4.4 Universities	-	-	-	-	-
4.5 Social Security	-	-	-	-	-
Sub-Total	48,195,953	5,000,000	53,195,953	5,561,705	47,634,248
5.0 Sports	2,754,054	-	2,754,054	-	2,754,054
Sub-Total	2,754,054	-	2,754,054	-	2,754,054
6.0 Environment	-	2,186,929	2,186,929	2,180,814.00	6,115
Sub-Total	-	2,186,929	2,186,929	2,180,814.00	6,115
7.0 Primary Schools Projects					
(List all the Projects)					
7.1 Githima Primary School	480,000	-	480,000	480,000	-

Reports and Financial Statements

For the year ended June 30, 2020

7.2 Gatitu Primary School	250,000	-	250,000	250,000	-
7.3 Kibichoi Primary School	250,000	-	250,000	250,000	-
7.4 Miiri Primary School	100,000	-	100,000	100,000	-
7.5 Nyaga Primary School	100,000	-	100,000	100,000	-
7.6 Kiaria Primary School	400,000	-	400,000	400,000.00	400,000.00
7.9 Kanjai Primary School	5,100,000	-	5,100,000	5,035,953	64,047.00
7.10 Nyaga Primary School	2,370,000	-	2,370,000	2,370,000	-
7.11 Ikinu Primary School	4,530,000	-	4,530,000	4,517,207	12,793.00
7.12 Kibichoi Primary School	300,000	-	300,000	294,640	5,360.00
7.13 Kiaria Primary School	3,300,000	1,000,000.0	4,300,000	3,820,884	479,116.00
7.14 Njenga Primary School	2,840,000		2,840,000	2,720,000	120,000.00
7.15 Gatitu Primary School	3,400,000		3,400,000	3,400,000	-
7.16 Kanyore Primary School	3,000,000		3,000,000	3,000,000	-
7.17 Kagema Primary School	6,500,000		6,500,000	5,431,019	1,068,981.00
7.18 Njunu Primary School	2,500,000		2,500,000	2,500,000	-
7.19 Miiri Primary School	7,120,000	-	7,120,000	7,120,000	-
7.20 Ciiiko Primary School	5,670,000	-	5,670,000	5,630,010	39,990.00
7.21 Mukubu Primary School	2,270,000	-	2,270,000	2,219,126.00	50,874.00
7.22 Kamondo Primary School		106,984	106,984	-	106,984.00
7.23 Thuita Primary School		86,386	86,386	-	86,386.00
7.24 Ngemwa Primary School		245,430	245,430	245,430	-
7.25 Kamondo Primary School		159,187	159,187	-	159,187.00
7.26 Miguta Primary School		39,736	39,736	39,736.00	-
7.27 Mathanja Primary School		200	200		200.00
7.28 Gatitu primary school		66,740	66,740	0	66,740.00
7.29 kindiga primary school		3,726,463	3,726,463	1,726,463	2,000,000.00
8.30 Njenga Primary School		350,000	350,000	350,000	0
Sub-Total	50,480,000	5,781,126	56,261,126	51,600,468	4,660,658
8.0 Secondary Schools Projects (List all the Projects)			-	-	-
8.1 Kiaria Secondary School	570,000	0	570,000	570,000	-
8.2 Miiri Secondary School	3,400,000		3,400,000	3,400,000	-
8.3 Karia Secondary School	450,000		450,000	450,000	-
8.4 Mitahato Secondary School	1,000,000		1,000,000	1,000,000	-
8.5 Kamondo Secondary School	200,000		200,000	200,000	-
8.6 Karia Secondary School	-	928,000	928,000	398,982	529,018
8.7 St.Vincent Lioki Secondary School	-	273,537	273,537	-	273,537

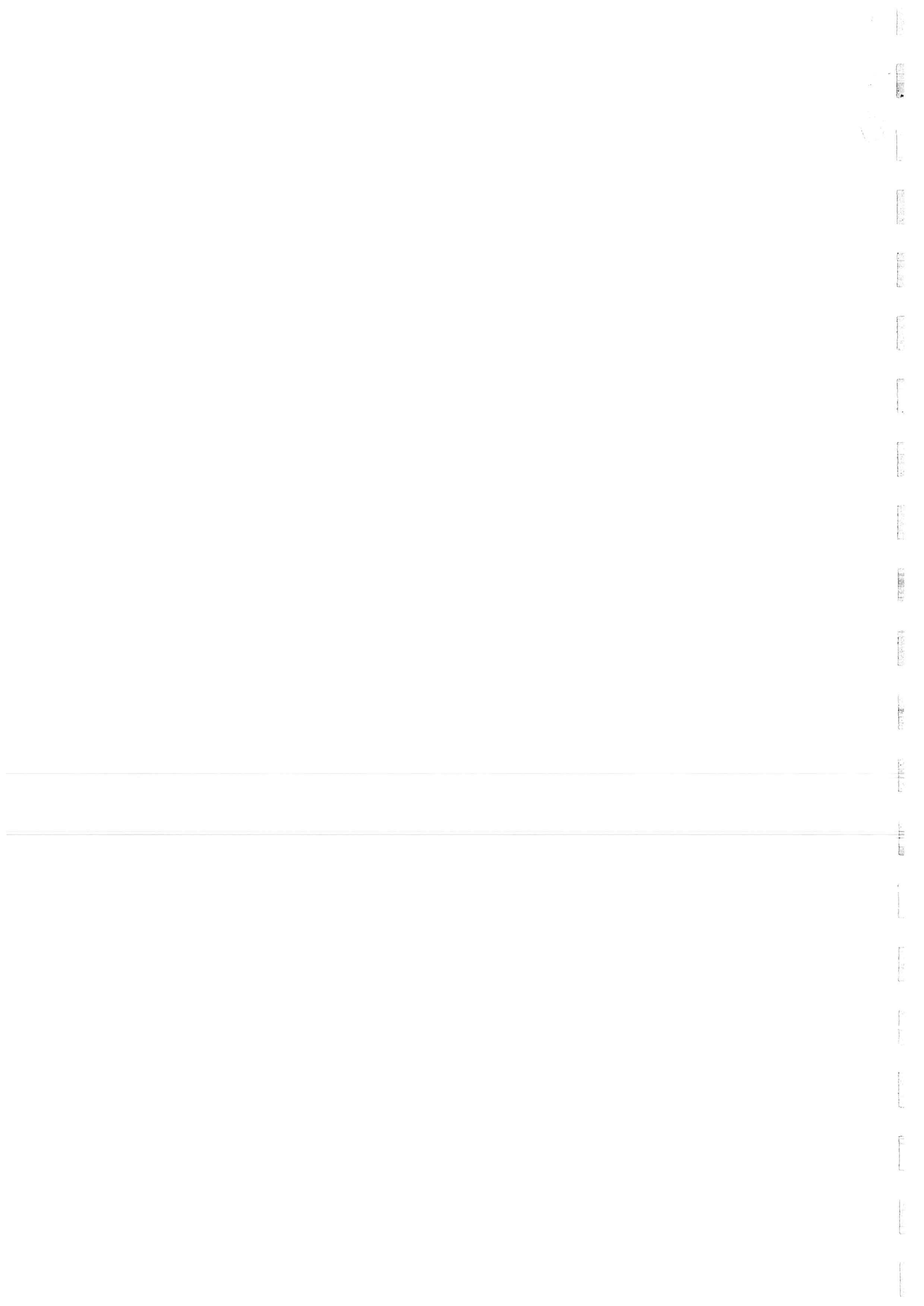
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**Reports and Financial Statements
For the year ended June 30, 2020**

8.8 Mukua Secondary School	-	159187	159,187	-	159,187
8.9 Kambui Girls High School	-	99	99	-	99
8.10 Gathirimu Secondary School		750,000	750,000	750,000	0
8.11Kiambururu Secondary School		200,000	200,000	200,000	0
8.12Mitahato Secondary School		638,993	638,993	638,993	0
8.13 William Ngiro Secondary School		1,000,000	1,000,000	1,000,000	0
Sub-Total	5,620,000	3,949,816	9,569,816	8,607,975	961,841
9.0 Tertiary Institutions Projects					
(List all the Projects)	-	-	-	-	-
Sub-Total					
10.0 Health projects					
10.1 mbari ya igi dispensary	-	160,641	160,641	-	160,641
Sub-Total	-	160,641	160,641	-	160,641
11.0 Security Projects					
11.1 Gakoe Chiefs Office	1,700,000		1,700,000	1,700,000	-
11.2 Wajenga AP Post	661,230		661,230	617,980	43,250
11.3 Matuguta Chiefs office	8700000	0	8,700,000	4,632,010	4,067,990
11.7 Gittha AP Post		400,000	400,000	-	400,000
Sub-Total	11,061,230	400,000	11,461,230	6,949,990	4,511,240
12.0 Acquisition of assets					
12.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
12.2 Construction/Renovations of CDF office	-	504,411	504,411	208,141	296,270
12.3 Purchase of furniture and equipment	-	-	-	-	-
12.4 Purchase of computers	-	-	-	-	-
12.5 Purchase of land	-	-	-	-	-
12.2 Roads	-	-	-	-	-
Sub-Total	-	504,411	504,411	208,141	296,270
13.0 Others					
13.1 Strategic Plan	-	-	-	-	-
13.2 Innovation Hub	-	20,000	20,000	-	20,000
13.3 Energy saving jikos	-	500,000	500,000	-	500,000
Sub-Total	-	520,000	520,000	-	520,000
GRAND TOTALS	137,702,724	23,369,980	161,072,704	84,064,923	77,007,781

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

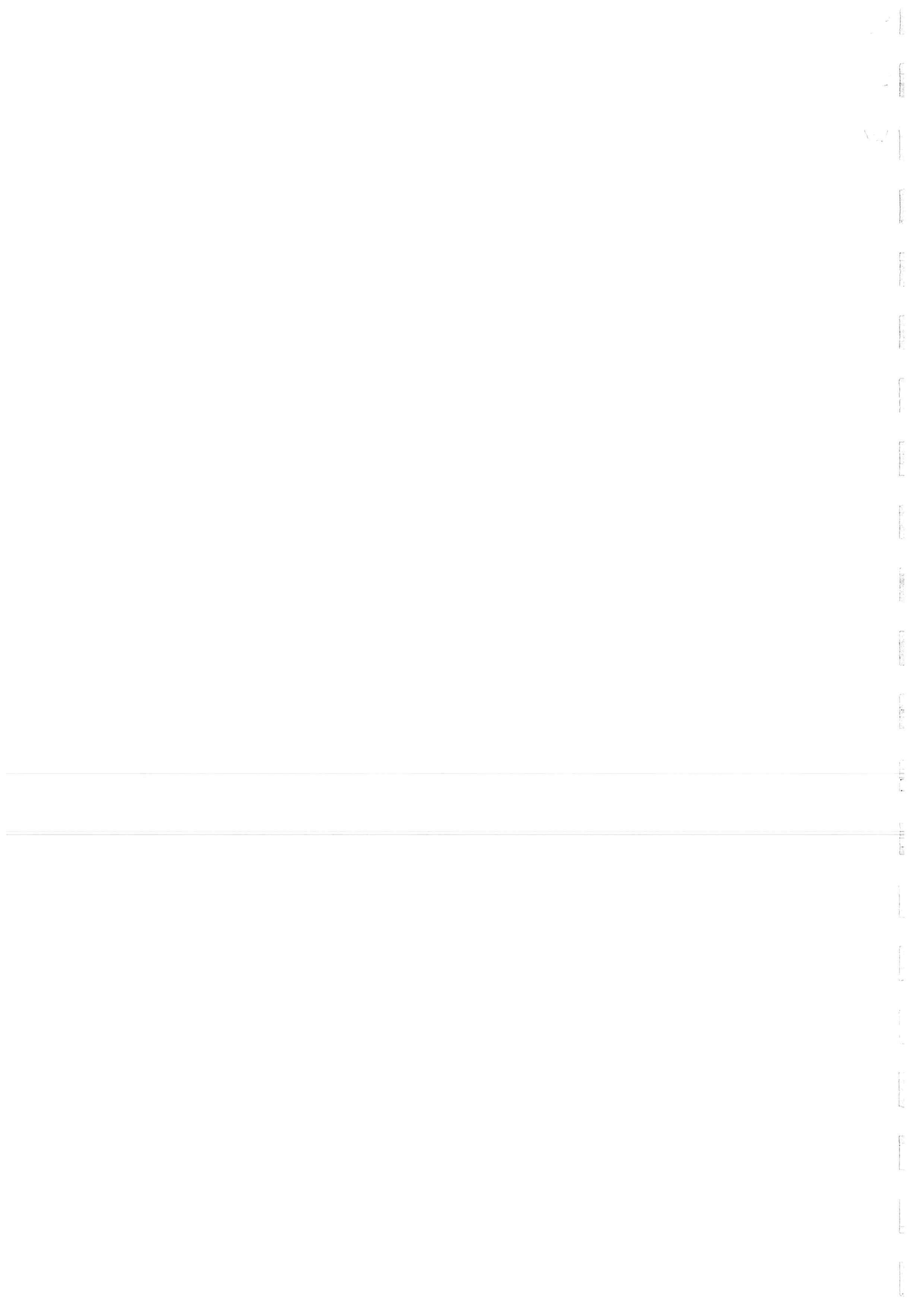


Reports and Financial Statements
For the year ended June 30, 2020

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND

20 MAR 2021

P. O. Box 147-00216, GITHUNGURI
Sign.....



XII.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 and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. 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.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

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 public entity 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 Entity 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 Entity 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -

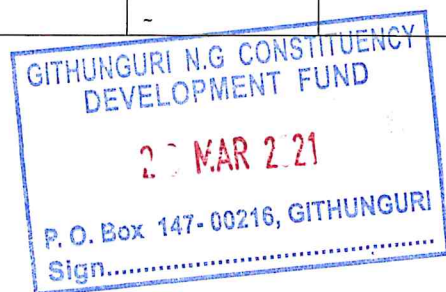
GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

DES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2019 - 2020	2018 - 2019	
30407	Normal Allocation		Kshs	Kshs	
	1	AIE NO B005029		11,379,310	
	2	AIE NO B030175		10,000,000	
	3	AIE NO B030397		12,000,000	
	4	AIE NO B006338		8,000,000	
	5	AIE NO A699050		11,000,000	
	6	AIE NO B 042741		13,000,000	
	7	AIE NO B047511		55,040,876	
	1	AIE NO B047448	4,000,000		
	2	AIE NO B041275	18,000,000		
	3	AIE NO B047694	5,000,000		
	4	AIE NO B047891	7,000,000		
	5	AIE NO B049268	14,000,000		
	6	AIE NO B104290	20,000,000		
30408	Conditional Grants	AIE NO...	~	~	
			~	~	
30409	Receipt from other Constituency		~	~	
	TOTAL		68,000,000	120,420,186	
10000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
10202	Receipts from the Sale of Buildings				
10601	Receipts from the Sale of Vehicles and Transport Equipment				
10801	Receipts from the Sale Plant Machinery and Equipment				
10803	Receipts from the Sale of Office and General Equipment		~	~	



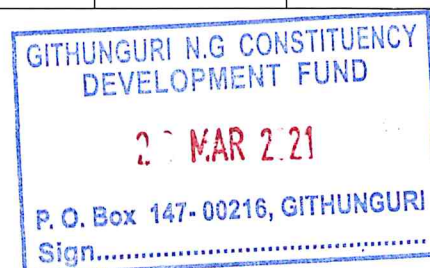
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

	TOTAL		~	~	
00000	3 OTHER RECEIPTS				
	Description		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
10107	Interest Received		~	~	
10405	Rents		~	~	
20601	Sale of Tender Documents		100,000	104,000	
50207	Other Receipts Not Classified Elsewhere (specify)				
	TOTAL		100,000	104,000	
10000	4 COMPENSATION OF EMPLOYEES				
	Description		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
10201	Basic wages of contractual employees		1,609,545	1,376,554	
10202	Basic wages of casual labour		~	~	
	Personal allowances paid as part of salary		~	~	
10301	House allowance		~	~	
10314	Transport allowance		~	~	
10320	Leave allowance		~	~	
10326	Other personnel payments		~	~	
20101	Employer contribution to NSSF		17,600	14,400	
10120	Gratuity-contractual employees		449,323	1,283,089	
	TOTAL		2,076,468	2,674,043	
00000	5 USE OF GOODS AND SERVICES				
	Description		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
10100	Utilities, supplies and services		62,000.00	523,446	
10101	Electricity		125,200.00	0	
10102	Water & sewerage charges		20,000.00	~	
10104	Office rent		~	~	
10200	Communication, supplies and services		160,570.00	103,000	
10300	Domestic travel and subsistence		34,000.00	192,000	
10500	Printing, advertising and information supplies & services		100,000.00	70,000.00	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

10600	Rentals of produced assets		-	-	
10700	Training expenses		-	1,766,000	
10800	Hospitality supplies and services		-	-	
10802	Other committee expenses		2,201,000	2,993,000	
10809	Committee allowance		2,669,000	2,113,000	
10900	Insurance costs		-	-	
11000	Specialised materials and services		-	-	
11100	Office and general supplies and services		1,348,239	1,438,800	
11200	Fuel , oil & lubricants		-	-	
11300	Other operating expenses		-	-	
11301	Bank service commission and charges		159,352.50	14,307.00	
11313	Security operations		-	-	
20100	Routine maintenance - vehicles and other transport equipment		-	-	
20200	Routine maintenance- other assets		-	-	
	TOTAL		6,879,362	9,213,553	

30200 6 TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2019 - 2020 Kshs	2018 - 2019 Kshs	
30204	Transfers to Primary Schools		51,600,468	28,454,579	
30205	Transfers to Secondary Schools		8,607,975	21,748,201	
30206	Transfers to Tertiary Institutions		-	10,000,000	
30207	Transfers to Health Institutions				
	TOTAL		60,208,443	60,202,780	

40000 7 OTHER GRANTS AND OTHER PAYMENTS

	Description		2019 - 2020 Kshs	2018 - 2019 Kshs	
40101	Bursary - Secondary		466,705	35,748,862	
40102	Bursary -Tertiary		5,095,000	19,824,000	
40104	Bursary- Special Schools		-	-	
40105	Mocks & CAT		-	-	
40504	Water		-	-	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

40505	Food Security		~	~	
40506	Electricity		~	~	
40507	Security		6,949,990	1,515,668	
40508	Roads and Bridges		~	~	
40509	Sports		~	~	
40510	Environment		2,180,814	613,792	
40512	Cultural Projects		~	~	
40513	Agriculture		~	~	
40200	Emergency Projects		~	3,050,000	
	TOTAL		14,692,509	60,752,322	
00000	8 ACQUISITION OF ASSETS				
	<u>Non-Financial Assets</u>		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
10102	Purchase of Buildings		~	~	
10202	Construction of Buildings		~	~	
10302	Refurbishment of Buildings		208,141.20	5,479,941	
10701	Purchase of Vehicles		~	~	
10704	Purchase of Bicycles & Motorcycles		~	~	
10801	Overhaul of Vehicles		~	~	
11001	Purchase of office furniture and fittings		~	~	
11002	Purchase of computers ,printers and other IT equipment's		~	~	
11005	Purchase of photocopier		~	~	
11009	Purchase of other office equipment's		~	~	
11112	Purchase of soft ware		~	~	
30101	Acquisition of Land		~	~	
	TOTAL		208,141	5,479,941	
	9 Other Payments				
11310	Strategic Plan		~	1,392,000	
11311	ICT Hubs		~	1,169,257	
	TOTAL		~	2,561,257	
	10A: Bank Balances (cash book bank				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

balance)					
Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019		
		Kshs (30/6/2019)	Kshs (30/6/2018)		
FAMILY BANK		8,473,845	23,989,446		
TOTAL		8,473,845	23,989,446		
10B: CASH IN HAND)					
		2019 - 2020	2018 - 2019		
		Kshs (30/6/2019)	Kshs (30/6/2018)		
Location 1		~	~		
Location 2		~	~		
Location 3		~	~		
Other receipts (specify)		~	~		
TOTAL		~	~		
[Provide cash count certificates for each]					
11: OUTSTANDING IMPRESTS					
Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2018)	
	Date imprest taken	Kshs	Kshs	Kshs	
		~	~	~	
		~	~	~	
		~	~	~	
		~	~	~	
		~	~	~	
12 A Accounts payable-retention					
	PV No.	2019 - 2020	2018 - 2019		
TOTAL					
12 GRATUITY	PV No.	2019 -	2018 -		



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

			2020	2019	
			1,168,788	719,465.00	
	TOTAL		1,168,788	719,465.00	
	13 BALANCES BROUGHT FORWARD				
			2019 - 2020	2018 - 2019	
			Kshs (1/7/2019)	Kshs (1/7/2018)	
	Bank accounts - family bank		23,989,445	43,590,382	
	Equity bank			39,308	
	Cash in hand				
	Imprest				
	TOTAL		23,989,445	43,629,690	
	<i>[Provide short appropriate explanations as necessary]</i>				
	14. PRIOR YEAR ADJUSTMENTS				
			Balance b/f FY2019 - 2020 per Financial statements	Adjusted balance b/f 2018 - 2019	
	Description of the error		Kshs	Adjusments Kshs	Kshs
	Bank accounts balances		~	~	~
	Cash in hand		~	~	~
	Accounts Payable		~	~	~
	Receivables		~	~	~
	Others (specify)		~	~	~
	TOTAL		~	~	~
	15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST				
			2019-2020	2018-2019	
			Kshs	Kshs	
	Outstanding Imprest as at 1st July 2019 (A)		~	~	
	Imprest issued during the year (B)		~	~	
	Imprest surrendered during the Year ©		~	~	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Net changes in accounts receivables (D=A+B-C)			~	~
16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION				
			2019-2020	2018-2019
			Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)			~	~
Deposits and Retention held during the year (B)			~	~
Deposits and Retention paid during the year ©			~	~
Net changes in accounts payable (D=A+B-C)			449,323	719,465
TOTAL			449,323	719,465
17. OTHER IMPORTANT DISCLOSURES				
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
Construction of buildings			~	~
Construction of civil works			~	~
Supply of goods			~	~
Supply of services			~	~
TOTAL			~	~
17.2: PENDING STAFF PAYABLES (See Annex 2)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
Staff salaries			~	~
Staff Gratuity			1,168,788	1,283,089
Others (specify)			~	~
TOTAL			1,168,788	1,283,089
17.3: UNUTILISED FUNDS (See Annex 3)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
Compensation of employees			2,911,347	3,458,291
Use of goods and services			6,530,916	1,997,232



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Amounts due to other Government entities (see attached list)		4,782,498	5,791,949	
Amounts due to other grants and other transfers (see attached list)		63,135,540	11,717,563	
Acquisition of assets		296,270	504,411	
Others – Jikos and strategic plan		520,001	520,001	
		78,176,570	23,989,447	
17.4: PMC ACCOUNT BALANCES (See Annex 5)				
		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
PMC ACCOUNT BALANCES		25,397,409	3,623,526	

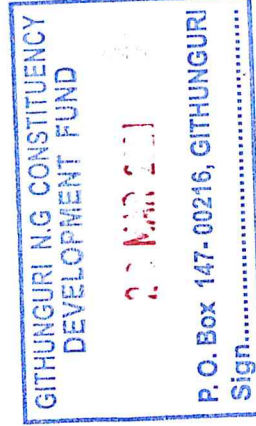
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	
2.	-	-	-	-	
3.	-	-	-	-	
Sub-Total	-	-	-	-	
Construction of civil works					
4.	-	-	-	-	
5.	-	-	-	-	
6.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of goods					
7.	-	-	-	-	
8.	-	-	-	-	
9.	-	-	-	-	
Sub-Total	-	-	-	-	
Supply of services					
10.	-	-	-	-	
11.	-	-	-	-	
12.	-	-	-	-	
Sub-Total	-	-	-	-	
Grand Total	-	-	-	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10. Staff gratuity		719,465			719,465	
11.						
12.						
Sub-Total						
Grand Total		719,465			719,465	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – UNUTILIZED FUND

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					
Name	Brief Transaction Description	Outstanding balance 2019/2020	Outstanding balance 2018/2019	Comments.	
		a	b	d=a-c	
ADMINISTRATION AND RECURRENT					
Compensation of employees	Payment of employees' salaries	4,538,492.00			2,911,347.00
Committee Expenses	Paying of NGCDFC allowances	7,470,128.00			3,500,128.00
Goods and services	Purchase of goods and services	1,619,086.00			169,725.00
MONITORING AND EVALUATION					
Capacity Building	Training of the PMCs	2,834,000.00			2,834,000.00
Committee Expenses	Paying of NGCDFC allowances	926,287.00			26,287.00
Goods and Services	Purchase of goods and services	560,775.00			775.00
BURSARY					
Secondary Schools	Payment of school fees to the needy	28,195,953.00			27,729,248.00
Tertiary Institutions	Payment of school fees to the needy	20,000,000.00			19,905,000.00
Amounts due to other Government entities					
PRIMARY SCHOOL					
Kiaria Primary School	Construction of 6 pit latrines-Digging of pits,construction of concrete slab, walling, fixing of doors,plaster to walls and roofing works	400,000.00			400,000.00
Kanjai Primary School	Renovation of 8 classrooms , removal of asbestos roof replacing with mabati roof, painting, tiling and replacement of broken windows	5,100,000.00			64,047.00
Ikinu Primary School	Renovation of 9 No. classrooms (painting both inside and outside, tiling, roofing painting)	4,530,000.00			12,793.00
Kibicho Primary School	Purchase of 54 seats and 54 lockable desks for	300,000.00			5,360.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES					
	standard 8 pupils.				
Kiairia Primary School	Renovation of 6no. classrooms and administration block with 5 offices and capacity of 30 teachers (hacking of existing floor screed and replacement with floor tiles, painting works, fixing doors and windows	3,300,000.00			479,116.00
Njenga Primary School	Conversion of 3 No. classrooms into a multipurpose hall detail up, demolition of intermediary walls, plastering, tiling, repair of windows, painting and rump for disabled capacity of 1,000 pupils 152SQ Floor area	2,840,000.00			120,000.00
Kagama Primary School	Construction of a multi-purpose Hall- 25.4 by 9.7m2 and with a store room of a capacity of 1,500 pupils. Foundation details to floor slab level, superstructure walling, steel casement roofing, windows, doors, finishes to floor & walls, painting both internal and external.	6,500,000.00			1,068,981.00
Ciiko Primary School	Renovation of 12 No classrooms and plastering , tiling, conversion of one classroom into an admin block with 4 offices with a capacity for 4 persons , screeding and flooring of the stair case replacement of broken windows, painting both externally and internally.	5,670,000.00			39,990.00
Mukubu Primary School	Renovation of multipurpose hall (tiling of the hall, painting of the structure internal and external, fixing of broken windows, plastering and screeding). Capacity of 600 students	2,270,000.00			50,874.00
Thuita Primary School	Renovation of classrooms-painting works,roof and veranda to 4 no.classrooms	2,707,386.00			86,386.00
Kamondo Primary School	Renovation of classrooms-painting works,roof and veranda to 6 no.classrooms	106,984.00			106,984.00
Kamondo Primary School	Water conservation and harvesting by putting up	650,000.00			159,187.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					
	water tank(10,000ltrs), putting up gutters and slabs				
Gatitu Pry School	Water harvesting and drainage, installation of tanks and gutters.	1,000,000.00			66,740.00
Kindiga Primary School	Renovation of classrooms and construction of a classroom, construction of concrete slab, walling, fixing of doors, plaster to walls and roofing works	3,726,463.00			2,000,000.00
Mathanja Primary School	Construction of 6 pit latrines- Digging of pits, construction of concrete slab, walling, fixing of doors, plaster to walls and roofing works	145,362.00			200.00
SECONDARY SCHOOL					
Karia High School	Renovation of an existing multi-purpose hall - hacking of existing floor screed, replacement with floor tiles, painting works	928,000.00			529,018.00
St. Vincent Lioki Secondary School	Construction of a laboratory with a concrete slab- superstructure walling, roofing with a concrete slab, fixing of windows and doors, plastering and painting works	273,537.00			273,537.00
Mukua Primary School	Water conservation and harvesting by putting up water tank(10,000ltrs), putting up gutters and slabs	159,187.00			159,187.00
Amounts due to other grants and other transfers					
Gititha AP Post	Extension of AP Line	400,000.00			400,000.00
Gathugu (Wajenga) AP Post	Reinforcement of the 2 cells, armory door, steel door accessing the armory door, putting up two flag post, Completion of fixing the ceiling, connection of electricity and water.	661,229.66			43,250.00
Matuguta Chiefs office	Construction of an Administration block,(report office, Chiefs office, 2 cells, 6 rooms and ablution	8,700,000.00			4,067,990.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					
	block of 4 door pit latrine, inclusive of rump Foundation details to floor slab level, superstructure walling, steel casement roofing, windows, doors, finishes to floor & walls, painting both internal and external).				
HEALTH PROJECT					
Mbari Ya igi dispensary	Construction of waiting bay	160,000.00			160,000.00
EMERGENCY					
Emergency	To cater for any unforeseen occurrences/ calamities in the constituency during the financial year	10,168,875.00			7,229,882.00
OTHERS					
Energy saving Jikos	Installation of jikos to schools	500,000.00			500,000.00
Construction/Renovation of NGCDF Office	Renovation of the office	296,270.00			296,270.00
sports	Sports activities	2,754,054.48			2,754,054.48
Kambui Girls High School	Renovation of classrooms	99			99
environment	Purchase and installation of water tanks to various schools	6,115.00			6,115.00
Strategic plan	Constituency strategic plan	20,000.00			20,000.00
TOTAL					78,176,570.00

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND

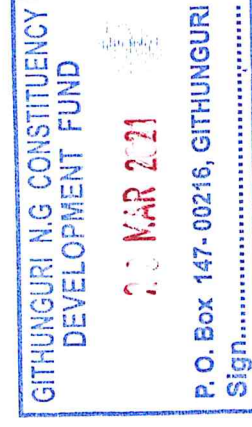
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P. O. Box 147-00216, GITHUNGURI
Sign.....

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	~	~	~	
Buildings and structures	10,479,941	208,141	~	10,688,082
Transport equipment	~	~	~	
Office equipment, furniture and fittings	1,194,360	~	~	1,194,360
ICT Equipment, Software and Other ICT Assets	795,000	~	~	795,000
Other Machinery and Equipment		~	~	
Heritage and cultural assets		~	~	
Intangible assets	~	~	~	
Total	12,469,309	208,141	~	12,677,442



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**GITHUNGURI CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Riamute Primary School	Family	002000025475	71,433.00	71,433.00
Kamondo Primary School	Family	002000035258	838.40	144,202.00
Ngemwa Primary School	Family	002000035261	722,871.00	92,171.00
Githima Primary School	Cooperative	01141538875900	-	810.00
Komothai Primary School	Cooperative	01120537990900	67,771.00	5,164.92
Gatitu Primary School	Family	002000035260	2,406,341.00	-
Njenga Primary School	Family	002000035264	888.00	-
Miiri Secondary School	Family	002000036446	1,261,026.00	-
Karia Secondary School	Family	002000020613	670,788.50	670,970.00
Mitahato Secondary School	Cooperative	01141538875700	-	1,745.45
Kiaria High School	Cooperative	01141538875500	4,995.00	4995.00
William Ngiru Gitau (Ikinu Sec) School	Family	002000035259	757,525.00	757,505.00
Miiri Primary School	Family	002000035529	1,352,035.00	-
Wajenga AP Post	Family	002000028720	62,767.00	62,767.12
Gakoe Chiefs Camp	Family	002000036590	12,416.00	-
Njunu Primary School	Family	002000036449	2,072,823.00	-
Kagama Primary School	Family	002000036400	3,143,839.00	-
Kanjai Primary School	Family	002000036397	3,042,448.00	-
Nyaga Primary School	Family	002000035528	806,943.00	-
Ikinu Primary School	Family	002000031310	2,672,417.00	-
Kiaria Primary School	Family	002000036444	1,130,295.00	-
Kibichoi Primary School	Family		104,646.40	-
Kanyore Primary School	Family	002000036448	1,225,856.00	-
Ciiko Primary School	Family	002000036401	418.00	-
Mukubu Primary School	Family	002000036445	1,299,542.00	-
Matuguta Chiefs Camp	Family	002000036591	2,506,487.00	1,811,763.49
Total			25,397,409.30	3,623,526.98



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

<p align="center">GITHUNGURI NG-CDF/NRB HUB/FS/2017/18 (3)</p>	<p>Under note 15.4 to the financial statements, Project Management Committees (PMCs) balances for financial years 2017/2018 and 2018/2019 amounted to Kshs.1, 486,094 and 31,384,567.02 respectively. It was however noted that these figures were not in agreement with the PMC bank account statements. The total PMC account balances as at 30th June 2018 and 30th June 2019 as per the bank statements provided for audit amounted to Kshs.27, 018,028 and Kshs.35, 485,967 respectively.</p>	<p>i. The financial statement has been amended and the correct PMC balances for financial year 2017/2018 disclosed as kshs 27,018,028.00 and kshs 35,485,967.00 for financial year 2018/2019.</p>	<p align="center">FAM</p>	<p align="center">RESOLVED</p>	<p align="center">RESOLVED</p>
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