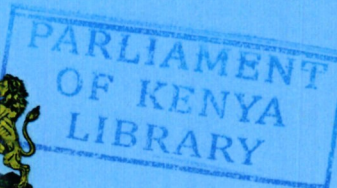


REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS AND	
DATE: 24 MAR 2022	REPORT
TABLED BY:	L.O. M.
CLERK-AT THE TABLE:	INZORU

OF

**THE AUDITOR-GENERAL**

**ON**

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

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



---

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -GILGIL  
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)  
 GILGIL CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

---

<b>Table of Content</b>	<b>Page</b>
I. KEY CONSTITUECNY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE.....	5
III. STATEMENT OF PERFORMACE AGAINST CONSTITUENCY PREDETERMINED OBJECTIVES.....	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORT.....	10
V. STATEMENT OF ENTITY MANAGEMENT RESPOSIBILITY.....	11
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF-GILGIL CONSTITUENCY.....	12
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE, 2020.....	13
VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE, 2020.....	14
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE, 2020.....	15
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	16
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	17
XII. SIGNIFICANT ACCOUNTING POLICIES.....	23
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	27
XIV. ANNEXES	
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	36
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES.....	37
ANNEX 3 – UNUTILIZED FUND.....	38
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	39
ANNEX 5 – PMC BANK BALANCES .....	40
ANNEX 6 – PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	42

**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 National Government Constituencies Development Fund (NG-CDF) Act, 2015. At cabinet level, National Government Constituencies Development Fund (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 section (3) of National Government Constituencies Development Fund (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)  
GILGIL CONSTITUENCY**

**Reports and Financial Statements**

**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 National Government Constituencies Development Fund GILGIL Constituency 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 2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	A.I.E holder	<b>Miriam Naini</b>
2.	Sub-County Accountant	<b>Martin Murage Thuo</b>
3.	Chairman	<b>John Michuki</b>
4.	Member	<b>Jane Mwaniki</b>



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

**GILGIL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**(a) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of National Government Constituencies Development Fund Board provide overall fiduciary oversight on the activities of National Government Constituencies Development Fund - Gilgil Constituency. The reports and recommendation of ARMC when adopted by the National Government Constituencies Development Fund 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.

**(b) National Government Constituencies Development Fund GILGIL Constituency Headquarters**

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

**(c) National Government Constituencies Development Fund Gilgil Constituency Contact**

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

**(d) National Government Constituencies Development Fund Gilgil Constituency Bankers**

Equity Bank  
P.O. Box 56-20116  
Gilgil

Cooperative Bank  
P.O. Box 631-20116  
GILGIL

**(e) Independent Auditor**

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

**(f) Princiapal Legal Advisor**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
Nairobi, [Kenya](#)

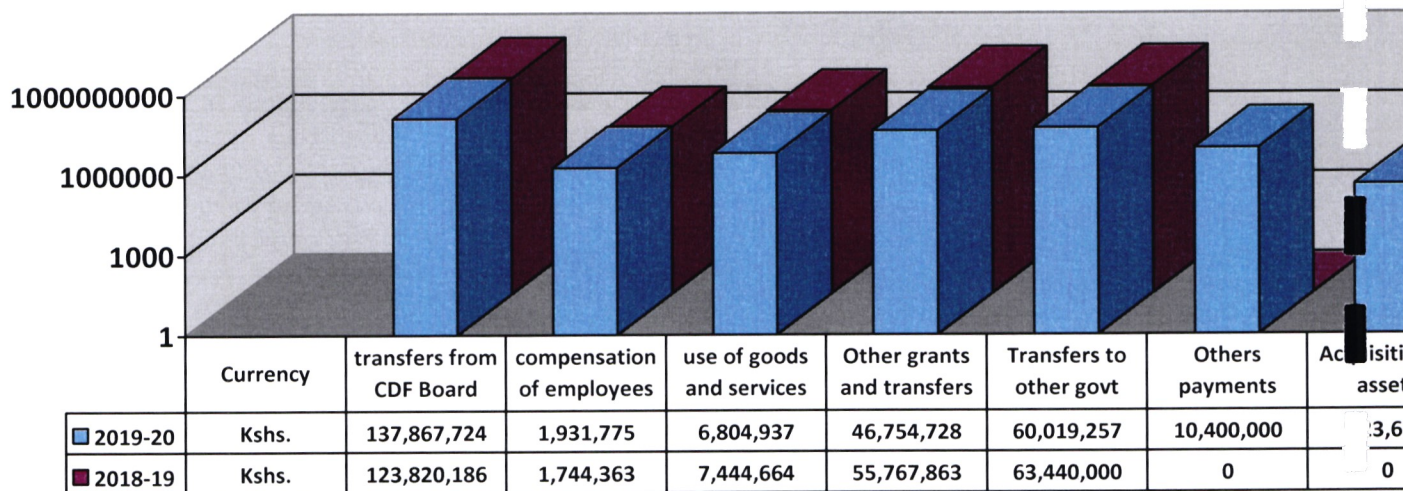
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
GILGIL CONSTITUENCY**

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

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL CONSTITUENCY COMMITTEE**

The financial year has been a challenging one due to the effects of Covid – 19, however after the Board disbursed the remaining amount we tried our best and disbursed the funds to the Project Management Committees to enable them plan and execute their mandates of implementing the projects. The training offered to both the committee and the staff has opened up a new dimension in terms of the dos and don'ts and more so created a very conducive working relationship as well as giving our clientele good image. The cordial relationship with the line ministries has made our job very easy whereby our products have surpassed the required standards as value for money has been achieved.

The increase in the financial year 2019/2020 in terms of allocation, enabled us to increase the number of projects as compared to 2018/2019.



**Key achievements for the entity**

We have elevated the standards of our schools and that of the learners to a level playing ground enabling them to feel equal the state of learning in urban areas.

The a hundred percent transition from primary to secondary has pushed capacity up necessitating creating of extra rooms in terms of infrastructure to house normal learning, practicals and the extra curriculum including travel. With the police reforms new projects (infrastructure) to accommodate and detach the administration police from the chiefs offices has created need for more structures on the same budget.

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

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



*Construction of a six door pit latrine at Mwega Primary school*



*Construction of two classrooms at Mbegi Primary school*



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

---



*Drilling and equipping of a borehole at Mugaa Secondary school*



*Construction of two units staff houses at Twendane Primary school*

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

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



*Construction of an Administration house at Meli Primary school*



*Construction of a Gitare Chief's offi*

Sign

**CHAIRMAN NGCDF COMMITTEE**

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

---

**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-Gilgil Constituency's 2018-2022 plan are to:  
*(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- 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:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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 2019/2020 - we increased number of classrooms, dormitories, laboratoties etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules

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

**GILGIL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Security	To ensure safety of all residents	Increased security in all areas within the Constituency	- number of usable physical infrastructure built - reduced number of insecurity.	In Financial Year 2019/2020 we increased number of police posts and stations.
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	In the Financial Year 2019/2020 we increased number of trees planting and the purchase of water tanks
Sports	To ensure all youths are given an opportunity to harness their potential.	Upgrading of fields in schools.	Upgraded field.	
Disaster Management				

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – Gilgil 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 -**
- 2. Environmental performance**
- 3. Employee welfare**

The Organisation gives every candidate an opportunity to compete with others by advertising vacancies available. It also ensures equal opportunities for either gender. The organization evaluates the performance of its employees quarterly. On safety matters, the organization have installed fire extinguishers, installation of grills as well as employing a security officer to ensure close monitoring of all clients visiting the facility.

**4. Market place practices-**

The organisation ensures responsible competition practices by following fair procurement procedures as well as allowing fair competition among the competitors.

**5. Community Engagements-**

In community engagement, we ensure that both the contractors and PMC who implement the project plants 20 No trees at the end of each project as a way of giving back to the community. We also introduced short course programs to empower youth through gaining skills to open their own businesses as well as being able to employ others. To improve sports in schools, we have started a program of upgrading their fields. Through capacity building and trainings, our staff have gained skills on public relations and communication.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
GILGIL 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, 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 National Government Constituency Development Fund-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, 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 National Government Constituency Development Fund -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 National Government Constituency Development Fund *GILGIL* 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 National Government Constituency Development Fund - GILGIL Constituency further confirms the completeness of the accounting records maintained for the National Government Constituency Development Fund *GILGIL*, 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 National Government Constituency Development Fund -GILGIL 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 entity'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 National Government Constituency Development Fund -GILGIL Constituency financial statements were approved and signed by the Accounting Officer on 15/09/ 2020.



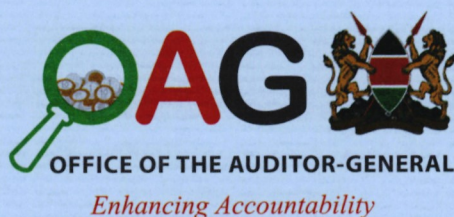
**Fund Account Manager**  
**Name: Miriam Naini**



**Sub-County Accountant**  
**Name: Martin Thuo**  
**ICPAK Member Number: 23279**

# 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, 2020

---

### 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 13 to 42, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the 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, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Gilgil 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 Qualified Opinion

##### 1. Unreconciled Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances of Kshs.17,997,408 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement reflects payments in cash book not recorded in bank statement in form of un-presented cheques amounting to Kshs.6,285,584 out of which an amount of Kshs.146,000 related to stale cheques which had not been reversed in the cash book as at 30 June, 2020. In addition, the bank reconciliation included payments in bank not in cashbook of Kshs.37,761, that were bank charges which were not part of the reconciling items. The Management did not explain why the stale cheques had not been reversed and bank charges had not been captured in the cashbook and expensed in the year under review.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.17,997,408 could not be confirmed.

## **2. Unsupported Other Committee Expenses and Committee Allowances**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.6,804,937 that includes other committee expenses amounting to Kshs.2,515,400 and committee allowances of Kshs.1,689,600 as disclosed in Note 5 to the financial statements. However, amounts totaling Kshs.1,194,600 was paid as committee allowances to non-committee members for which the purpose of payment was not disclosed. The schedules were not supported by details of names of persons paid, number of meetings attended, rate of payment, cheque number and amounts. In addition, an amount of Kshs.577,000 was paid as other committee expenses for public participation which was not supported by verifiable documentation.

In the circumstances, the accuracy and completeness of other committee expenses and committee allowances amounting to Kshs.1,771,600 could not be confirmed.

## **3. Other Grants and Transfers**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.46,754,728 as disclosed in Note 7 to the financial statements. However, the following issues were noted;

### **3.1 Unsupported Bursary to Secondary Schools**

The other grants and transfers amounting to Kshs.46,754,728 includes bursary to secondary schools of Kshs.14,979,554. However, bursary totaling Kshs.4,924,028 issued to secondary schools was not supported by admission numbers for one-hundred and forty-six (146) students.

In the circumstances, the validity and regularity of bursary disbursements to secondary schools amounting to Kshs.4,928,028 could not be confirmed.

### **3.2 Unsupported Bursary to Tertiary Institutions**

The other grants and transfers amounting to Kshs.46,754,728 includes bursary to tertiary institutions of Kshs.8,068,000. The Fund paid an amount of Kshs.3,976,000 for one hundred and forty-two (142) students to a private institution. However, the funding was not supported by beneficiary student admission and national identification numbers.

In the circumstances, the validity and regularity of bursary disbursements to tertiary institutions amounting to Kshs.3,976,000 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 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**

### **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.144,331,729 and Kshs.137,867,724 respectively, resulting to an underfunding amounting to Kshs.6,464,005 or 4% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.144,331,729 and Kshs.126,334,321 respectively, resulting to under expenditure of Kshs.17,997,408 or 12% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Gilgil Constituency.

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

### **Conclusion**

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. Errors on Presentation and Disclosures in the Financial Statements**

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

- i. The page numbers of annexes in the table of contents are not correctly done on page 1 as follows; Analysis of pending accounts payable is in page 34 and not 36, analysis of pending staff payables is in page 35 and not page 37, unutilized fund is in page 36 and not 38, summary of fixed asset register is in page 37 and not 39 and PMC bank balances is in page 38 and not page 40.
- ii. The significant accounting policies on page 24 reflects the word sec which is not in full narration.
- iii. The progress on follow up of auditors' recommendations is not signed by the Accounting Officer.



- iv. The statement of cash flows reflects nil balance for net cash flow from investing activities, however a casting error was noted due to acquisition of assets figure of Kshs.423,624 resulting to correct net cash flow from investing activities of negative Kshs.423,624.

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

## **2. Project Implementation**

### **2.1 Unimplemented Projects**

According to the project implementation status report as at 30 June, 2020, two (2) projects with a total budget of Kshs.180,000 were not implemented during the period under review.

Although the Kapkures primary school funds are still in the project management committee bank account as evidenced in Annex 5 number 57 of the financial statements, the funds of Karunga police post was not reflected in the project management committee bank account. These projects had not been started by the time of audit in the month of February, 2021. In addition, according to the response dated 8 March, 2021, the amount disbursed in respect of Karunga police post is indicated as Kshs.120,000 when only an amount of Kshs.60,000 was budgeted for. Delayed implementation of projects denies residents intended benefits.

### **2.2 Irregularities on Verified Projects**

During the year under review, forty-one (41) projects which received an allocation of Kshs.51,630,000 for financial year under review were verified in the month of February, 2021. Eleven (11) projects which received a total of Kshs.20,300,000 had anomalies as detailed below;

- i. Poor workmanship.
- ii. Some works which were factored in the bill of quantities were not done yet the funds are fully utilized.
- iii. Documents have not been provided to justify whether the funds were utilized for the intended purpose.
- iv. Incomplete projects.

The observations cast doubt on the project supervision undertaken and value for money utilized in the project. Consequently, value for money may not be realized from the incomplete projects.

### **3.0 Over Expenditure on Emergency Projects**

The other grants and transfers amounting to Kshs.46,754,728 includes emergency projects amounting to Kshs.7,239,345 as disclosed in Note 7 to the financial statements. Included in the emergency expenditure is an amount of Kshs.2,500,000 that relates to expenditure for construction of a four (4) door toilet in five (5) schools. The original bill of

quantities amounted to Kshs.504,200 for each school. However, the schools exceeded the amount resulting to an over expenditure of Kshs.600,000.

In the circumstances, the regularity of emergency expenditure of Kshs.600,000 for the year could not be confirmed.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of a Risk Management Policy**

During the year under review, the Fund did not have a risk management policy in place and therefore had no approved processes and guidelines for mitigation of operational, legal and financial risks.

In the absence of a risk management policy, the Fund lacked a blue print for identifying, preventing and mitigating against risks and was not in compliance with Section 165(1) of the Public Finance Management (National Government) Regulations, 2015.

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

11 February, 2022

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

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

**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE, 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board	1	137,867,724	123,820,186
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>137,867,724</b>	<b>123,820,186</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,931,775	1,744,363
Use of Goods and Services	5	6,804,937	7,444,664
Transfers to Other Government Units	6	60,019,257	63,440,000
Other Grants and Transfers	7	46,754,728	55,767,863
Acquisition of Assets	8	423,624	
Other Payments	9	10,400,000	-
<b>TOTAL PAYMENTS</b>		<b>126,334,321</b>	<b>128,396,890</b>
<b>SURPLUS/DEFICIT</b>		<b>11,533,403</b>	<b>(4,576,704)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Government Constituency Development Fund -GILGIL Constituency financial statements were approved on 15/09/ 2020 and signed by:



**Fund Account Manager**  
Name: Miriam Naini



**Sub-County Accountant**  
Name: Martin Thuo  
ICPAK Member Number: 23279

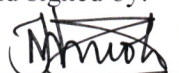
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****GILGIL CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE, 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	17,997,408	6,464,005
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>17,997,408</b>	<b>6,464,005</b>
<b>Current Receivables</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>17,997,408</b>	<b>6,464,005</b>
<b>FINANCIAL LIABILITES</b>			
<b>Accounts Payable</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL ASSETS</b>		<b><u>17,997,408</u></b>	<b><u>6,464,005</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July 2019	13	6,464,005	11,040,709
Surplus/Deficit for the year 30 <sup>th</sup> June, 2020		11,533,403	(4,576,704)
Prior year adjustments	14	0	0
<b>NET LIABILITIES</b>		<b>17,997,408</b>	<b>6,464,005</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Government Constituency Development Fund -GILGIL Constituency financial statements were approved on 15/09/ 2020 and signed by:



**Fund Account Manager**  
Name: Miriam Naini



**Sub-County Accountant**  
Name: Martin Thuo  
ICPAK Member Number: 23279

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

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

**IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE, 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
<b>Receipts</b>		<b>Kshs.</b>	<b>Kshs.</b>
Transfers from CDF Board	1	137,867,724	123,820,186
Other Receipts	3	-	
<b>Total Receipts</b>		<b>137,867,724</b>	<b>123,820,186</b>
<b>Payments</b>			
Compensation of Employees	4	1,931,775	1,744,363
Use of Goods and Services	5	6,804,937	7,444,664
Transfers to Other Government Units	6	60,019,257	63,440,000
Other Grants and Transfers	7	46,754,728	55,767,863
Other Payments	9	10,400,000	-
<b>Total Payments</b>		<b>125,910,697</b>	<b>128,396,890</b>
<b>Total Receipts Less Total Payments</b>		<b>11,957,027</b>	<b>(4,576,704)</b>
<b>Adjusted for:</b>			
Outstanding Imprest	11		
Retention	12A		
Gratuity Payable	12B		
Prior Year adjustment	14		
<b>Net Adjustments</b>		<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>11,957,027</b>	<b>(4,576,704)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Asset	8	(423,624)	
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>11,533,403</b>	<b>(4,576,704)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>6,464,005</b>	<b>11,040,709</b>
<b>Cash and cash equivalent at END of the year</b>		<b>17,997,408</b>	<b>6,464,005</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Government Constituency Development Fund -GILGIL Constituency financial statements were approved on 15/07/ 2020 and signed by:



**Fund Account Manager**  
Name: Miriam Naini



**Sub-County Accountant**  
Name: Martin Thuo  
ICPAK Member Number: 23279



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GILGIL CONSTITUENCY**

**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 %
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Transfers from CDF Board	137,867,724	6,464,005	144,331,729	137,867,724	6,464,005	95.5%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL RECEIPTS</b>	<b>137,867,724</b>	<b>6,464,005</b>	<b>144,331,729</b>	<b>137,867,724</b>	<b>6,464,005</b>	<b>95.5%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,000,000	983,042	3,983,042	1,931,775	2,051,267	48.5%
Use of Goods and Services	8,600,000	2,238,890	10,838,890	6,804,937	4,033,953	62.8%
Transfers to Other Government Units	58,850,000	1,169,257	60,019,257	60,019,257		100.0%
Other Grants and Transfers	56,517,724	2,072,816	58,590,540	46,754,728	11,835,812	79.8%
Acquisition of Assets	500,000		500,000	423,624	76,376	84.7%
Other Payments	10,400,000		10,400,000	10,400,000		100.0%
<b>TOTAL</b>	<b>137,867,724</b>	<b>6,464,005</b>	<b>144,331,729</b>	<b>126,334,321</b>	<b>17,997,408</b>	<b>87.5%</b>

(a) The underutilization of funds below 90% is as a result of late disbursement caused by the effects of Covid – 19.

(b) In the Financial year 2019/2020 there was an additional AIE of Ksh. 500,000 which increased the figure of the original budget to Ksh. 137,867,724 instead of 137,367,724.

The National Government Constituency Development Fund -GILGIL Constituency financial statements were approved on 15/09/ 2020 and signed by 

**Fund Account Manager**  
Name: Miriam Naini

**Sub-County Accountant**  
Name: Martin Thuo  
ICPAK Member Number: 23279

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

**XI BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	<b>2019/2020</b>		<b>2019/2020</b>	<b>2019/2020</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,000,000	983,043	3,983,043	-	3,983,043
1.2 Committee allowances	2,300,000	507,821	2,807,821	-	2,807,821
1.3 Use of goods and services	2,200,000	539,676	2,739,676	1,577,387	1,162,289
1.4 Acquisition of Assets	500,000	-	500,000	-	500,000
<b>TOTAL</b>	<b>8,000,000</b>	<b>2,030,539</b>	<b>10,030,539</b>	<b>1,577,387</b>	<b>8,453,152</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,200,000	189,227	1,389,227	-	1,389,227
2.2 Committee allowances	2,300,000	493,000	2,793,000	-	2,793,000
2.3 Use of goods and services	600,000	515,166	1,115,166	-	1,115,166
<b>TOTAL</b>	<b>4,100,000</b>	<b>1,197,393</b>	<b>5,297,393</b>	<b>-</b>	<b>5,297,393</b>
<b>3.0 Emergency</b>	<b>7,198,242</b>	<b>66,231</b>	<b>7,264,473</b>	<b>7,239,345</b>	<b>25,128</b>
3.1 Primary Schools	3,800,000	-	3,800,000	3,800,000	-
3.2 Secondary schools	500,000	-	500,000	500,000	-
3.4 Security projects	2,939,345	-	2,939,345	2,939,345	-
<b>4.0 Bursary and Social Security</b>	<b>35,119,483</b>	<b>500,000</b>	<b>35,619,483</b>	<b>23,828,554</b>	<b>11,790,929</b>
4.1 PLWD	781,000		781,000	781,000	-
4.2 Secondary Schools	14,479,554		14,979,554	14,979,554	-
4.3 Tertiary Institutions	8,068,000		8,068,000	8,068,000	-
<b>TOTAL</b>	<b>23,328,554</b>		<b>23,828,554</b>	<b>23,828,554</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GILGIL CONSTITUENCY**

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
<b>5.0 Sports</b>	<b>1,500,000</b>	<b>1,987,028</b>	<b>3,487,028</b>	<b>3,486,829</b>	<b>199</b>
5.1 Sports tournament	696,629		696,629	696,629	-
5.2 Vifra Solutions	697,500		697,500	697,500	-
5.3 Colour house Services Ltd	592,700		592,700	592,700	-
5.4 Karunga Pri	1,500,000		1,500,000	1,500,000	
<b>TOTAL</b>	<b>3,486,829</b>		<b>3,486,829</b>	<b>3,486,829</b>	
<b>6.0 Environment</b>	<b>1,000,000</b>	<b>13,557</b>	<b>1,013,557</b>	<b>1,000,000</b>	<b>13,557</b>
6.1 Primary Schools	820,000		820,000	820,000	-
6.2 Police Post	180,000		180,000	180,000	-
<b>TOTAL</b>	<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	
<b>7.0 Primary Schools Projects (List all the Projects)</b>	<b>41,850,000</b>	<b>-</b>	<b>41,850,000</b>	<b>41,850,000</b>	<b>-</b>
1 Twendane Pri	1,200,000		1,200,000	1,200,000	-
2 Meli Pri	2,050,000		2,050,000	2,050,000	-
3 Utumishi pri	2,000,000		2,000,000	2,000,000	-
4 Muthaiti Pri	1,000,000		1,000,000	1,000,000	-
5 Kangari Pri	500,000		500,000	500,000	-
6 Cura Pri	2,200,000		2,200,000	2,200,000	-
7 Cura Pri	100,000		100,000	100,000	-
8 Itherero Pri	2,100,000		2,100,000	2,100,000	-
9 Nys Pri	100,000		100,000	100,000	-
10. Munanda Pri	950,000		950,000	950,000	-
11. Kiungururia Pri	700,000		700,000	700,000	-
12. Cypress Pri	2,100,000		2,100,000	2,100,000	-

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
13. Cypress Pri	100,000		100,000	100,000	-
14. Elementaita Pri	1,050,000		1,050,000	1,050,000	-
15. Gwachati Pri	350,000		350,000	350,000	-
16. Kigogo Pri	1,050,000		1,050,000	1,050,000	-
17. Kigogo Pri	300,000		300,000	300,000	-
18. Kolifar Pri	2,100,000		2,100,000	2,100,000	-
19. Marula Pri	1,050,000		1,050,000	1,050,000	-
20. Mbombo Pri	700,000		700,000	700,000	-
21. Morop pri	1,050,000		1,050,000	1,050,000	-
22. Munanda Pri	150,000		150,000	150,000	-
23. Murindu Pri	1,050,000		1,050,000	1,050,000	-
24. Nderit pri	1,400,000		1,400,000	1,400,000	-
25. Ndibai pri	500,000		500,000	500,000	-
26. Nuthu Pri	1,050,000		1,050,000	1,050,000	-
27. Oldubei pri	600,000		600,000	600,000	-
28. Olesirwa Pri	1,200,000		1,200,000	1,200,000	-
29. Olesirwa Pri	150,000		150,000	150,000	-
30. St. Patricks Pri	100,000		100,000	100,000	-
31. Teachers Pri	600,000		600,000	600,000	-
32. DEB Pri	1,000,000		1,000,000	1,000,000	-
33. Muririca Pri	250,000		250,000	250,000	-
34. Oljorai Pri	1,650,000		1,650,000	1,650,000	-
35. Loldia Pri	2,300,000		2,300,000	2,300,000	-
36. Ngomongo Pri	2,000,000		2,000,000	2,000,000	-
37. Kapkures Pri	1,000,000		1,000,000	1,000,000	-
38. Nys Pri	350,000		350,000	350,000	-
39. Muririca Pri	1,400,000		1,400,000	1,400,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GILGIL CONSTITUENCY**

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
40. Muriricua Pri	700,000		700,000	700,000	-
41. Munanda Pri	250,000		250,000	250,000	-
42. Kiungururia Pri	700,000		700,000	700,000	-
43. Malewa Pri	700,000		700,000	700,000	-
<b>TOTAL</b>	<b>41,850,000</b>		<b>41,850,000</b>	<b>41,850,000</b>	
<b>8.0 Secondary Schools Projects</b>	<b>17,000,000</b>	<b>1,169,257</b>	<b>18,169,257</b>	<b>18,169,257</b>	<b>-</b>
1. Mugaa Sec	2,000,000		2,000,000	2,000,000	-
2. Utumishi Girls Sec	500,000		500,000	500,000	-
3. Thugunui Sec	1,050,000		1,050,000	1,050,000	-
4. Morop Cypress Sec	2,100,000		2,100,000	2,100,000	-
5. Thugunui Sec	1,169,257		1,169,257	1,169,257	-
6. St. Andrews Sec	300,000		300,000	300,000	-
7. Munanda Sec	2,100,000		2,100,000	2,100,000	-
8. Ladyann Sec	400,000		400,000	400,000	-
9. Karunga Sec	1,050,000		1,050,000	1,050,000	-
10. Gitare Sec	2,100,000		2,100,000	2,100,000	-
11. Kamathatha Sec	2,100,000		2,100,000	2,100,000	-
12. NYS Sec	800,000		800,000	800,000	-
13. Gilgil Girls Sec	1,500,000		1,500,000	1,500,000	-
14. Eburru Sec	1,000,000		1,000,000	1,000,000	-
<b>TOTAL</b>	<b>18,169,257</b>		<b>18,169,257</b>	<b>18,169,257</b>	
<b>10.0 Security Projects</b>	<b>11,200,000</b>	<b>-</b>	<b>11,200,000</b>	<b>11,200,000</b>	<b>-</b>
1. Kiungururia Police	950,000		950,000	950,000	-
2. Mitimingi Chief	850,000		850,000	850,000	-
3. Elemetaita Police	1,100,000		1,100,000	1,100,000	-

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
4. Elemetaita Police	350,000		350,000	350,000	-
5. Gitare Chief	850,000		850,000	850,000	-
6. Kikokey Chief	70,000		70,000	70,000	-
7. Kikokey Chief	130,000		130,000	130,000	-
8. Chokereria ACC	1,500,000		1,500,000	1,500,000	-
9. DCC Gilgil	400,000		400,000	400,000	-
10. DCC Gilgil	100,000		100,000	100,000	-
11. Gilgil Police Base	100,000		100,000	100,000	-
12. DCIO Gilgil	1,000,000		1,000,000	1,000,000	-
13. Karunga Police	1,000,000		1,000,000	1,000,000	-
14. Kikokey Police	80,000		80,000	80,000	-
15. Kiptangwany Police	1,000,000		1,000,000	1,000,000	-
16. Kongasis Police	400,000		400,000	400,000	-
17. Thome Police	500,000		500,000	500,000	-
18. Elemetaita Police	100,000		100,000	100,000	-
19. Kasarani Police	300,000		300,000	300,000	-
20. Kikokey Police	420,000		420,000	420,000	-
<b>TOTAL</b>	<b>11,200,000</b>		<b>11,200,000</b>	<b>11,200,000</b>	
<b>12.0 Others</b>	<b>10,400,000</b>	-	<b>10,400,000</b>	<b>10,400,000</b>	-
12.1. TVET	10,000,000		10,000,000	10,000,000	
12.2. Education office	400,000		400,000	400,000	
<b>TOTAL</b>	<b>10,400,000</b>		<b>10,400,000</b>	<b>10,400,000</b>	
<b>GRAND TOTALS</b>	<b>137,867,724</b>	<b>6,464,005</b>	<b>144,331,729</b>	<b>126,334,321</b>	<b>17,997,408</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 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 National Government Constituency Development Fund-GILGIL Constituency. The financial statements encompass the reporting entity as specified under section 81 of the Public Finance Management 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.

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

---

**SIGNIFICANT ACCOUNTING POLICIES**

**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 30<sup>th</sup> 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
GILGIL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**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 National Government Constituency Development Fund Act, 2015.

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

---

**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 1<sup>st</sup> July 2019 to 30<sup>th</sup> 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 30 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.

**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) –  
GILGIL CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE NO. B 005217		9,839,310
Normal Allocation	AIE NO. B 005370		4,340,000
	AIE NO. B 030057		10,000,000
	AIE NO. B 005497		12,000,000
	AIE NO. B 006337		8,000,000
	AIE NO. A 699049		11,000,000
	AIE NO. B 042682		600,000
	AIE NO. B 042740		13,000,000
	AIE NO. B 047545		55,040,876
	AIE NO. B 047417	4,000,000	
	AIE NO. B 041459	20,000,000	
	AIE NO. B 047889	7,000,000	
	AIE NO. B 049267	14,000,000	
	AIE NO. B 104289	23,000,000	
	AIE NO. B 104218	500,000	
	AIE NO. B 096750	69,367,724	
Conditional Grants	-		
Receipt from other Constituency	-		
<b>TOTAL</b>		<b>137,867,724</b>	<b>123,820,186</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

<b>2110000</b>	<b>4 COMPENSATION OF EMPLOYEES</b>		
	<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of temporary employees	1,360,575	1,184,503
2110202	Basic wages of casual labour		
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	256,800	232,300
2110314	Transport allowance	276,000	248,000
2110320	Leave allowance	24,000	20,000
2110326	Other personnel payments		46,560
2120101	Employer contribution to NSSF	14,400	13,000
2710120	Gratuity-contractual employees	-	-
	<b>TOTAL</b>	<b>1,931,775</b>	<b>1,744,363</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
GILGIL CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

	<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services	-	-
2210101	Electricity	-	-
2210102	Water and sewerage charges	-	-
2210104	Office rent		-
2210200	Communication, supplies and services	-	-
2210300	Domestic travel and subsistence	33,600	244,300
2210500	Printing, advertising and information supplies and services	-	-
2210600	Rentals of produced assets		-
2210700	Training expenses	600,000	1,406,000
2210800	Hospitality supplies and services	480,000	480,000
2210802	Other committee expenses	2,515,400	683,000
2210809	Committee allowance	1,689,600	2,596,000
2210900	Insurance costs		-
2211000	Specialized materials and services		-
2211100	Office and general supplies and services	514,237	339,556
2211200	Fuel , oil and lubricants	550,000	520,000
2211300	Other operating expenses	-	-
2211301	Bank service commission and charges	-	-
2211310	Other Operating Expenses	-	-
2211313	Security operations		-
2220100	Routine maintenance - vehicles and other transport equipment	422,100	575,808
2211310	Strategic Plan		600,000
	<b>TOTAL</b>	<b>6,804,937</b>	<b>7,444,664</b>

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

<b>6 TRANSFER TO OTHER GOVERNMENT UNITS</b>		
<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	41,850,000	33,040,000
Transfers to Secondary Schools	18,169,257	30,400,000
Transfers to Tertiary Institutions		
Transfers to Health Institutions		
<b>TOTAL</b>	<b>60,019,257</b>	<b>63,440,000</b>

**7. OTHER GRANTS AND TRANSFERS**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary	14,979,554	15,068,063
Bursary -Tertiary	8,068,000	17,363,958
Bursary- Special Schools	781,000	730,500
Mocks and CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	11,200,000	8,762,893
Roads and Bridges	-	-
Sports	3,486,829	2,179,900
Environment	1,000,000	3,669,449
Cultural Projects	-	-
Agriculture	-	-
<b>Emergency Projects</b>	<b>7,239,345</b>	<b>7,993,100</b>
<b>TOTAL</b>	<b>46,754,728</b>	<b>55,767,863</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
GILGIL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

<b>8 ACQUISITION OF ASSETS</b>		
<b><u>Non Financial Assets</u></b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles and Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	423,624	-
Purchase of computers ,printers and other IT equipment	-	-
Purchase of photocopier	-	-
Purchase of other office equipment	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	<b>423,624</b>	<b>-</b>

<b>9 Other Payments</b>		
TIVET	10,000,000	-
Elementaita Education Office	400,000	-
		-
<b>TOTAL</b>	<b>10,400,000</b>	<b>-</b>

<b>10A: Bank Balances (cash book bank balance)</b>			
<b>Name of Bank, Account Number and currency</b>	<b>Account Number</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
<i>Equity Bank Gilgil</i>	<i>Account Number 0770277119045</i>	<b>17,997,408</b>	<b>6,464,005</b>
<b>TOTAL</b>		<b>17,997,408</b>	<b>6,464,005</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

<b>10B: CASH IN HAND)</b>		
	<b>Balance b/f 2019 - 2020 per Financial statements</b>	<b>Adjusted balance b/f 2018 - 2019</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>
Bank accounts balances	-	-
Cash in hand	-	-
Accounts Payable	-	-
Receivables	-	-
Others (specify)	-	-
<b>TOTAL</b>		

**11: OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>
Name of officer of Institution	dd/mm/yy	-	-	-
<b>TOTAL</b>		-	-	-

**12A. RETENTION**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	-	-
<b>TOTAL</b>	-	-

**12B. GRATUITY DEPOSITS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1	-	-
<b>TOTAL</b>	-	-

**13. FUND BALANCE**

	<b>2019-2020</b>	<b>2018 - 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Balance	6,464,005	11,040,709
Surplus/Deficit current year	11,533,403	(4,576,704)
Imprest		-
<b>TOTAL</b>	<b>17,997,408</b>	<b>6,464,005</b>



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

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		
Cash in hand		
Imprest		
<b>TOTAL</b>		

<b>15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST</b>			
		<b>2019-2020</b>	<b>2018-2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Outstanding Imprest as at 1st July 2019 (A)		-	-
Imprest issued during the year (B)		-	-
Imprest surrendered during the Year ©		-	-
Net changes in accounts receivables (D=A+B-C)		-	-
<b>16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION</b>			
		<b>2019-2020</b>	<b>2018-2019</b>
		<b>Kshs</b>	<b>Kshs</b>
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)		-	-
<b>17. OTHER IMPORTANT DISCLOSURES</b>			
<b>17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-

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

<b>TOTAL</b>		-	-
<b>17.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Staff salaries		-	-
Staff Gratuity		-	-
Others (specify)		-	-
<b>17.3: UNUTILISED FUNDS (See Annex 3)</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
		17,997,408	6,464,005
		<b>17,997,408</b>	<b>6,464,005</b>
<b>17.4: PMC ACCOUNT BALANCES (See Annex 4)</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
		57,103,337	46,388,092
<b>TOTAL</b>		<b>57,103,337</b>	<b>46,388,092</b>
<b>11: OUTSTANDING IMPRESTS</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
	<b>Date imprest taken</b>	<b>Kshs</b>	<b>Kshs</b>
			-
<b>12 Retention</b>			
<b>Supplier/Contractor</b>	<b>Payment Voucher Number</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
<b>TOTAL</b>			
<b>13 BALANCES BROUGHT FORWARD</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Bank accounts		<b>6,464,005</b>	<b>11,040,709</b>
Cash in hand			
Imprest			
<b>TOTAL</b>		<b>6,464,005</b>	<b>11,040,709</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT – GILGIL CONSTITUENCY**

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

**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	Kshs	b	Kshs	c	Ksh		
<b>Construction of buildings</b>								
1.								
2.								
3.								
<b>Sub-Total</b>								
<b>Construction of civil works</b>								
4.								
5.								
6.								
<b>Sub-Total</b>								
<b>Supply of goods</b>								
7.								
8.								
9.								
<b>Sub-Total</b>								
<b>Supply of services</b>								
10.								
11.								
12.								
<b>Sub-Total</b>								
<b>Grand Total</b>								

In the financial year ended 30 June, 2020 we did not have any pending accounts payables

**NATIONAL GOVERNMENT CONSTITUENT DEVELOPMENT FUND – GILGIL CONSTITUENT**  
**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 a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
<b>Senior Management</b>						
1.		Kshs	Kshs	Kshs	Kshs	
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

In the financial year ended 30 June, 2020 we did not have any pending staff payables

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – GILGIL CONSTITUENCY**

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

**ANNEX 3 – UNUTILIZED FUND**

Name	Outstanding Balance 2019/20	Outstanding Balance 2018/19
	Kshs	Kshs
Compensation of employees	2,051,268	983,043
Use of goods and services	4,039,952	2,185,963
Amounts due to other Government entities		
Amounts due to other grants and other transfers	11,829,812	2,072,816
<b>Sub-Total</b>	<b>17,921,032</b>	<b>5,241,822</b>
Acquisition of assets	76,376	
		2,282
<b>Others (specify)</b>	-	1,219,902
<b>Sub-Total</b>	-	<b>1,222,184</b>
<b>Grand Total</b>	<b>17,997,408</b>	<b>6,464,005</b>

**NATIONAL GOVERNMENT ENTITY - NATIONAL GOVERNMENT CONSTITUENT DEVELOPMENT FUND - GILGIL**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost 2019/2020	Additions during the year	Disposals during the year	Historical Cost 2018/2019
	Kshs	Kshs.	Kshs.	Kshs
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	423,624		2,416,718
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>423,624</b>	<b>0</b>	<b>21,098,458</b>

**NATIONAL GOVERNMENT CONSTITUENY DEVELOPMENT FUND – GILGIL  
CONSTITUENY**

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

**ANNEX 5 –PMC BANK BALANCES AS AT 30 JUNE 2020**

S/No	PMC	BANK	ACCOUNT NUMBER	BANK BALANCES 2019/2020	BANK BALANCES 2018/2019
				Kshs.	Kshs.
1	ARTHUR MAGUGU SECONDARY	COOPERATIVE	01139115879000		711
2	CEDER PRIMARY SCHOOL	COOPERATIVE	01141403484900		100,223
3	CHEMICHEMI PRIMARY SCHOOL	COOPERATIVE	01141403478700		116,812
5	CURA PRIMARY SCHOOL	COOPERATIVE	01139118612400	2,111,220	1,100,254
6	ELEMENTAITA POLICE POST	COOPERATIVE	01141404420600	996,825	2,419,625
7	ELEMENTAITA PRIMARY SCHOOL	COOPERATIVE	1141118891900	120,111	301,111
8	GILGIL DAY SECONDARY	COOPERATIVE	01139403253800		1,120
9	GILGIL HIGHWAY PRIMARY SCHOOL	COOPERATIVE	01139118881700		648
10	GILGIL TEACHERS PRIMARY SCHOOL	COOPERATIVE	01139404607500	601,717	1,097,349
11	GITARE PRIMARY SCHOOL	COOPERATIVE	01139404649101	1,074	500,685
12	KAGUMU PRIMARY SCHOOL	COOPERATIVE	0114140224500		225,161
13	KANGARI PRIMARY SCHOOL	COOPERATIVE	01139119411200	49,589	1,200,525
14	KANORERO PRIMARY SCHOOL	COOPERATIVE	01141403513800		157,883
15	KARIANDUSI SECONDARY SCHOOL	COOPERATIVE	01141404468500	5,815	500,275
16	KASAMBARA CHIEFS OFFICE	COOPERATIVE	01141403519900		500,292
17	KEKOPEY PRI SCH	COOPERATIVE	01141404870500	1,563	600,003
18	KIAMBOGO TOWNSHIP PRIMARY	COOPERATIVE	01141403451400		151,501
19	KIGOGO PRIMARY SCHOOL	COOPERATIVE	01139115885700	1,330,864	103,951
20	KIKOPEY SECONDARY SCHOOL	COOPERATIVE	01141404897000		952,903
21	KIUNGURURIA PRIMARY SCHOOL	COOPERATIVE	01141404954200	1,405,913	823,638
22	KOLIFAR PRIMARY SCHOOL	COOPERATIVE	01141404897100	2,101,737	121,347
23	KOMOTHAI PRIMARY SCHOOL	COOPERATIVE	01141404504900		249
24	KONGASIS SECONDARY SCHOOL	COOPERATIVE	01139403931600		901,953
25	LAKE ELEMENTAITA SECONDARY	COOPERATIVE	01141404271800		193,569
26	LANGALANGA POLICE POST	COOPERATIVE	01141778125200	1,578	47,578
27	LOLDIA PRIMARY SCHOOL	COOPERATIVE	01139404446200	2,411,382	106,762
28	MARULA PRIMARY SCHOOL	COOPERATIVE	01139118888900	1,051,698	62,123
29	MBOMBO PRIMARY SCHOOL	COOPERATIVE	01141404482600	800,174	100,174
30	MITIMINGI SECONDARY SCHOOL	COOPERATIVE	01139116481600		1,432
31	MOROP CYPRESS SEC SCH	COOPERATIVE	01139404620900	963,345	150,685
32	MUGAA PRIMARY SCHOOL	COOPERATIVE	01139115877200		80,318
33	MUGAA SECONDARY SCHOOL	COOPERATIVE	01139403932400	927,791	2,283,211
34	MUNANDA PRIMARY SCHOOL	COOPERATIVE	01141404862600	1,350,854	700,494
35	MUTHAITI PRIMARY SCHOOL	COOPERATIVE	01139118627500	2,216	2,216

**NATIONAL GOVERNMENT ENTITY - NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND - GILGIL  
Reports and Financial Statements  
For the year ended June 30, 2020**

S/No	PMC	BANK	ACCOUNT NUMBER	BANK BALANCES 2019/2020	BANK BALANCES 2018/2019
				Kshs.	Kshs.
36	MWEGA PRIMARY SCHOOL	COOPERATIVE	01141404492800	11,280	600,265
37	NDOGO SECONDARY SCHOOL	COOPERATIVE	01141404783100	2,125	507,945
38	NGUMO PRIMARY SCHOOL	COOPERATIVE	01141404213300	601,002	301,002.00
39	NJERU PRIMARY SCHOOL	COOPERATIVE	01141778081000		810
40	NORTH KARATI PRIMARY SCHOOL	COOPERATIVE	01141404483000	4,800	700,530
41	NUTHU PRIMARY SCHOOL	COOPERATIVE	01141403470400	1,050,848	1,241,373
42	OLDUBEI PRIMARY SCHOOL	COOPERATIVE	01141404291800	794,028	675,628
43	OLJORAI PRIMARY SCHOOL	COOPERATIVE	01141404870600	1,744,219	94,219
44	PIPELINE AP LINE	COOPERATIVE	01141404923800		227
45	ST ANDREWS TARABETE SEC SCH	COOPERATIVE	01139116115300	365,603	7,228,353
46	ST JOHNS PRIMARY SCHOOL	COOPERATIVE	01139404801700	500,965	965
47	ST PATRICKS PRIMARY SCHOOL	COOPERATIVE	01139115880900	100,758	1,900,658
48	TANGITANO PRIMARY SCHOOL	COOPERATIVE	01141403514000		707,625
49	TANGITANO MIXED SEC	COOPERATIVE	01139404425000		1,900,236
50	TARAMBETE CHIEF	COOPERATIVE	01141403818800	48,055	230,980
51	THUGUNUI PRIMARY SCHOOL	COOPERATIVE	01141404435500		1,014,519
52	TWENDANE PRIMARY SCHOOL	COOPERATIVE	01141404461700	149,106	1,702,025
53	UTUMISHI PRIMARY SCHOOL	COOPERATIVE	01141403512900	998,295	201,177
54	NGOMONGO PRIMARY SCHOOL	COOPERATIVE	01141404867000	2,000,816	
55	KASAMBARA PRIMARY SCHOOL	COOPERATIVE	01141404964800	12,596	
56	ITHERERO PRIMARY SCHOOL	COOPERATIVE	01141403477400	331,916	
57	KAPKURES PRIMARY SCHOOL	COOPERATIVE	01141404494100	1,120,335	
58	KARUNGA PRIMARY SCHOOL	COOPERATIVE	01139118637600	2,201,249	
59	MURIRICUA PRIMARY SCHOOL	COOPERATIVE	01141404422500	2,351,966	
60	NDERIT PRIMARY SCHOOL	COOPERATIVE	01141404115400	1,520,025	
61	MALEWA PRIMAY SCHOOL	COOPERATIVE	01139118878600	820,723	
62	MUNANDA POLICE POST	COOPERATIVE	01141411526430 0	61,471	
63	THOME EBURRU POLICE POST	COOPERATIVE	01141404420600	503,940	
64	GILGIL CONSTITUENCY ICT CENTRE	COOPERATIVE	01141404666300	1,177	
65	GILGIL NYS PRIMARY SCHOOL	COOPERATIVE	01139115881200	452,201	
66	EBURRU SECONDARY SCHOOL	COOPERATIVE	01141778125500	1,002,646	
67	GITARE SECONDARY SCHOOL	COOPERATIVE	01141778086500	2,103,925	
68	KARUNGA SECONDARY SCHOOL	COOPERATIVE	1141778248200	1,053,843	
69	COULSON GIRLS SEC SCH	EQUITY	0770262756533		1,000,025
70	ECHARIRIA SECONDARY SCHOOL	EQUITY	0770263964222		1,101,721
71	GILGIL DEB PRIMARY SCHOOL	EQUITY	0770263323420	1,000,009	1,013,143



**NATIONAL GOVERNMENT ENTITY - NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND - GILGIL  
Reports and Financial Statements  
For the year ended June 30, 2020**

S/No	PMC	BANK	ACCOUNT NUMBER	BANK BALANCES 2019/2020	BANK BALANCES 2018/2019
				Kshs.	Kshs.
72	GILGIL GARRISON PRIMARY SCHOOL	EQUITY	0770278603756		836,820
73	GILGIL GIRLS HIGH SCHOOL	EQUITY	0770263950393	1,502,165	2,000,912
74	GITARE CHIEFS OFFICE	EQUITY	0770278994414	105,624	1,000,000
75	GWACHATI PRIMARY SCHOOL	EQUITY	0770278721796	350,075	83,792
76	KAHUHO PRY SCH	EQUITY	0770278986442		100,000
77	KIPTANGWANYI A.P HOUSE	EQUITY	0770278989875	1,000,820	120,000
78	KOELEL HIGH SCHOOL	EQUITY	0770278689486		50
79	KONGASIS PRIMARY SCHOOL	EQUITY	0770262857448		250,800
80	LADY ANN DELAMERE SECONDARY SCHOOL	EQUITY	0770262428124	401,727	1,000,111
81	LANGALANGA PRIMARY SCHOOL	EQUITY	0770278587629		880
82	MAKONGO PRI	EQUITY	0770262751741		121,558
83	MELI PRIMARY SCHOOL	EQUITY	0770262875226	140,305	1,000,174
84	MOROP PRIMARY SCHOOL	EQUITY	0770262810064	1,025,464	250,503
85	NDIBAI SECONDARY SCHOOL	EQUITY	0770262415291		898,100
86	NGUMO SECONDARY SCHOOL	EQUITY	0770262193181		150
87	NYONDIA SECONDARY SCHOOL	EQUITY	0770268480377		101,395
88	OLBEGI PRIMARY SCHOOL	EQUITY	0770262649404		1,033,677
89	OLESIRUA PRIMARY SCHOOL	EQUITY	0770262541599	1,358,811	160,845
90	CYPRESS PRIMARY	EQUITY	0770262810761	2,182,862	
91	KARUNGA POLICE POST	EQUITY	077029907867		
92	CHOKERERIA ACC OFFICE	EQUITY	0770279871432		
93	MUNANDA SECONDARY	EQUITY	0770279890371	2,071,880	
94	DCIO	EQUITY	0770279884431	1,000,000	
95	GILGIL POLICE BCS	EQUITY	0770279884464	100,000	
96	KONGASIS POLICE POST	EQUITY	0770279877837	458,975	
97	NYS SECONDARY SCHOOL	EQUITY	0770279883961	800,000	
98	KASARANI POLICE POST	EQUITY	0770279906252		
99	MURINDU HIGHWAY PRIMARY	EQUITY	0770262419843	1,150,001	
100	KAMATHATHA SECONDARY	EQUITY	0770279864385	2,097,950	
101	KIKOPEY POLICE POST	EQUITY	0770279877509	78,975	
102	DCC GILGIL	EQUITY	0770279784029	533,135	
103	KIKOPEY CHIEF'S OFFICE	EQUITY	0770278976096	198,050	
104	ELEMENTAITA WARD EDUCATION OFFCE	EQUITY	0770279867341	87,710	
105	THUGUNUI SECONDARY SCHOOL	EQUITY	0770262714088	143,378	
106	UTUMISHI GIRLS	EQUITY	0770279616334	229,940	
107	GARRISON SECONDARY	EQUITY	0770279027121	299,920	

**NATIONAL GOVERNMENT ENTITY - NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND - GILGIL  
Reports and Financial Statements  
For the year ended June 30, 2020**

S/No	PMC	BANK	ACCOUNT NUMBER	BANK BALANCES 2019/2020	BANK BALANCES 2018/2019
				Kshs.	Kshs.
108	MITIMINGI CHIEF'S OFFICE	EQUITY	0770278975825	138,135	
109	GILGIL NG-CDF PERIMETER WALL	EQUITY	0770279589211	760	
110	KIUNGURURIA POLICE POST	EQUITY	0770279005244	359	
111	NDIBAI PRIMARY SCH	EQUITY		500,940	
	<b>TOTAL</b>			<b>57,103,337</b>	<b>46,388,092</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1	Presentations of financial statement	Corrected financial Statement	FAM		
2	Difference between financial stamen figures and schedules	Corrected and attached schedules	FAM		
3	Other matter- completion of Gilgil Girls sec hall and Kikopey Secondary Sch Class	Complete and in use	FAM		

