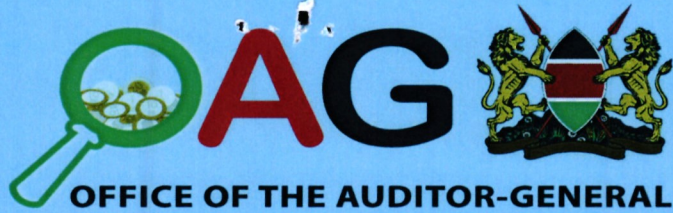


REPUBLIC OF KENYA




Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

 THE NATIONAL ASSEMBLY PAPERS LAID	
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**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – GITHUNGURI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2019**



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 U. S. DEPARTMENT OF JUSTICE



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

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, 2019**

Table of Contents	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRPERSON NGCDF COMMITTEE	5
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	8
IV. STATEMENT OF RECEIPTS AND PAYMENTS	9
V. STATEMENT OF CASHFLOW	11
VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	12
IX. SIGNIFICANT ACCOUNTING POLICIES	18
X. NOTES TO THE FINANCIAL STATEMENTS	22

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
P. O. Box 147-00216, GITHUNGURI
Sign.....

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, 2019**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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



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, 2019

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

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, 2019**

(a) NGCDF GITHUNGURI Constituency Contacts

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

(b) NGCDF GITHUNGURI Constituency Bankers

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

(c) Independent Auditors

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

(d) Principal Legal Adviser

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



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

II.FORWARD BY THE CHAIRPERSONNGCDF COMMITTEE

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 2018/19 the NG-CDF Githunguri Constituency was allocated Ksh, **109,040,872.01** and we have received all the allocation for the financial year **2018/2019** and the utilization has been effective and majority of the projects have been completed and also bursary has been disbursed to all the need students.

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 are some of the successful projects:

PROPOSED MULTIPURPOSE LABORATORY AT MITAHATO SECONDARY SCHOOL

The excavation of strip foundation, leveling, blinding and casting reinforced strip footing, construction of foundation walling and casting of reinforced concrete floor slab is 100% complete.



Internal finishes



Front view

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
P. O. Box 147-00216, GITHUNGURI
Sign.....

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, 2019**

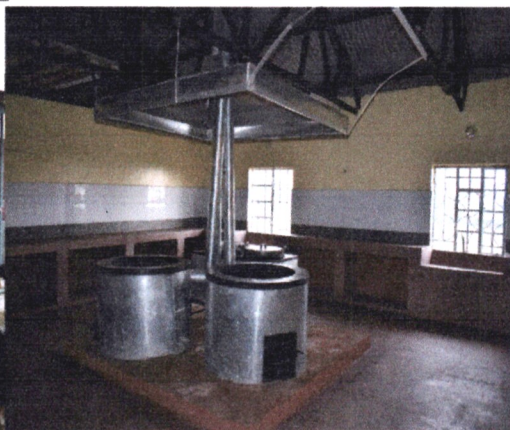


Front and side view

Rear View

PROPOSED KITCHEN AT NJENGA PRIMARY

Clearing of top vegetable soil, Oversight excavation of foundation trenches, leveling and blinding surface is completed. Casting of reinforced strip footing, construction of 200mm thick foundation walling, casting of reinforced concrete floor slab is 100% done.



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

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
6 15 MAY 2020
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, 2019**



Hon. M.P. Commissioning the modern kitchen

Key achievements

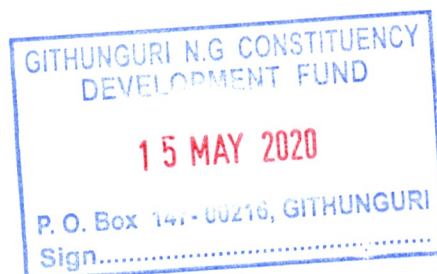
We have therefore completed our allocations in time, and achieved the results as stipulated in the summary table above.

Challenges and emerging issues

The biggest challenge is that Githunguri Constituency has a lot of schools 93 in number and the funds are little to manage all the schools. Though the funds are little we have greatly improved the standards of the schools. There is also a challenge in the education sector this is because there are many needy students who are in need of support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

Sign

**JOSEPH KABARI
CHAIRPERSON NG-CDF COMMITTEE**



III. 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 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, 2019. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, 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 *entity*, 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 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 NGCDF-GITHUNGURI Constituency financial statements were approved and signed by the Accounting Officer on 15/5/2019 ~~2019~~ 2020.


Fund Account Manager
Name: Jetaide Wangechi

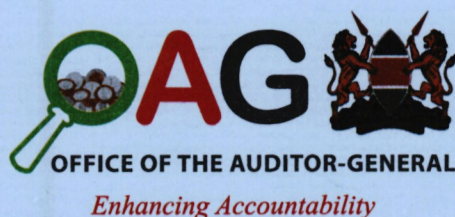

Sub-County Accountant
Name: Cyrus Njau
ICPAK Member Number: 19592

GITHUNGURI N.G. CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
P. O. Box 147-00216, GITHUNGURI
Signed: _____

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



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, 2019

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 9 to 28, which comprise of the statement of assets and liabilities as at 30 June, 2019, 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, 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, 2019, 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

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs. 164,049,877 and Kshs. Kshs.120,420,186. There was cash balance brought forward of Kshs.43,629,690. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs. 164,049,876 and Kshs. Kshs.140,164,430 respectively resulting to an under expenditure of Kshs.23,885,446 or 15% of the budget.

The underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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 matter 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

Delay in Projects Implementation

A review of project implementation status report revealed that the Management had allocated funds amounting to Kshs.140,509,588 for forty-eight (48) development projects during the year but incurred actual expenditure of Kshs.115,946,299 resulting to under expenditure of Kshs.24,563,289. Further, the status showed that eighteen (18) projects were completed, twenty (20) were on going while ten (10) had not commenced.

Failure to implement and complete projects impacted negatively on service delivery to the residents of Constituency. In the circumstances, I am unable to confirm whether the public obtained value for money for the delayed projects.

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 overall governance were not effective.

Basis for Conclusion

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

20 September, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

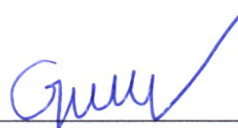
	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from NG CDF board-AIEs' Received	1	120,420,186	86,810,345
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	104,000	254,000
TOTAL RECEIPTS		120,524,186	87,064,345
PAYMENTS			
Compensation of employees	4	1,954,578	825,870
Use of goods and services	5	9,213,553	5,911,450
Transfers to Other Government Units	6	60,202,780	35,272,442
Other grants and transfers	7	60,752,322	14,755,434
Acquisition of Assets	8	5,479,941	-
Other Payments	9	2,561,257	-
TOTAL PAYMENTS		140,164,430	56,765,196
SURPLUS/DEFICIT		(19,640,244)	30,299,148

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 15/5/2019 and signed by:

2020



Fund Account Manager
Name: Jenaide Wangechi



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



THE NATIONAL SUB-COUNTY ACCOUNTANT
GITHUNGURI
P. O. Box 147-00216
GITHUNGURI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	23,989,446	43,629,690
Cash Balances (cash at hand)	10B	-	-
Current Receivables		23,989,446	43,629,690
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		23,989,446	43,629,690
current receivables-		-	-
TOTAL FINANCIAL ASSETS		23,989,446	43,629,690
FINANCIAL LIABILITIES			
Accounts payable-			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		<u>23,989,446</u>	<u>43,629,690</u>
REPRESENTED BY			
Fund balance b/fwd	13	43,629,690	13,330,542
Surplus/Defict for the year		(19,640,244)	30,299,148
Prior year adjustments	14	-	
NET FINANCIAL POSITION		<u>23,989,446</u>	<u>43,629,690</u>

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 15/5/2020 2019 and signed by:

Jenaide Wangechi
Fund Account Manager
Name: Jenaide Wangechi

Cyrus Njau
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, 2019

V. STATEMENT OF CASHFLOW

Receipts for operating income		2018-2019	2017-2018
Transfers from CDF Board	1	120,420,186	86,810,345
Other Receipts	3	104,000	254,000
Total receipts		120,524,186	87,064,345
Payments			
Compensation of Employees	4	1,954,578	825,870
Use of goods and services	5	9,213,553	5,911,450
Transfers to Other Government Units	6	60,202,780	35,272,442
Other grants and transfers	7	60,752,322	14,755,434
Other Payments	9	2,561,257	-
Total payments		134,684,489	56,765,196
Total Receipts Less Total Payments		(14,160,303)	30,299,148
Adjusted for:			
Net cash flow from operating activities		(14,160,303)	30,299,148
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	5,479,941	-
Net cash flows from Investing Activities		(19,640,244)	30,299,148
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(19,640,244)	30,299,148
Cash and cash equivalent at BEGINNING of the year	13	43,629,690	13,330,542
Cash and cash equivalent at END of the year	10A	23,989,446	43,629,690

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 15/5/2020 2019 and signed by:

Jenaide Wangechi
Fund Account Manager
Name: Jenaide Wangechi

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




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019


VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	55,009,001	164,049,877	120,420,186	43,629,690	73%
Proceeds from Sale of Assets						
Other Receipts		104,000	104,000	104,000	-	
PAYMENTS						
Compensation of Employees	2,188,060	3,224,810	5,412,869	1,954,578	3,458,291	36%
Use of goods and services	7,625,619	3,585,166	11,210,786	9,213,553	1,997,232	82%
Transfers to Other Government Units	54,307,386	11,847,342	66,154,728	60,202,779	5,951,949	91%
Other grants and transfers	43,819,811	28,490,074	72,309,885	60,752,322	11,557,563	84%
Acquisition of Assets	1,100,000	4,884,352	5,984,352	5,479,941	504,411	92%
Other Payments		3,081,257	3,081,257	2,561,257	520,000.00	83%
TOTALS	109,040,876	55,113,001	164,153,877	140,164,430	23,989,446	85%

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 104,000 through sale of tenders, which is not originally budgeted for.*
 (b) *The Constituency had underutilization due to delays of funds from NG-CDF Board.*
 The NGCDF-GITHUNGURI Constituency financial statements were approved on 15/5/2020 and signed by:


 Fund Account Manager
 Name: Jenaida Wangechi


 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) – GITTHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,188,058	3,224,810	5,412,868	1,954,576	3,458,292
1.2 Committee allowances	3,000,000	1,681,165	4,681,165	2,993,000	1,688,165
1.3 Use of goods and services	1,354,393	104,000	1,458,393	1,339,307	119,086
Sub-Total	6,542,451	5,009,975	11,552,426	6,286,883	5,265,543
2.0 Monitoring and evaluation					
2.1 Capacity building	1,800,000	-	1,800,000	1,766,000	34,000
2.2 Committee allowances	700,000	1,500,000	2,200,000	2,073,713	126,287
2.3 Use of goods and services	771,226	300,000	1,071,226	1,041,533	29,693
Sub-Total	3,271,226	1,800,000	5,071,226	4,881,246	189,980
3.0 Emergency					
3.1 Primary Schools	5,738,993	1,281,641	7,020,634	3,050,000	3,970,634
3.2 Secondary schools					
3.3 Tertiary institutions					
3.4 Security projects					
Sub-Total	5,738,993	1,281,641	7,020,634	3,050,000	3,970,634
4.0 Bursary and Social Security					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

4.1 Primary Schools									
4.2 Secondary Schools	20,000,000	15,748,862	35,748,862			35,748,862		-	
4.3 Tertiary Institutions	15,000,000	9,824,000	24,824,000			19,824,000		5,000,000	
4.4 Universities								-	
4.5 Social Security								-	
Sub-Total	35,000,000	25,572,862	60,572,862			55,572,862		5,000,000	
5.0 Sports	-	-	-			-		-	
Sub-Total	-	-	-			-		-	
6.0 Environment	2,180,818	619,903	2,800,721			613,792		2,186,929	
Sub-Total	2,180,818	619,903	2,800,721			613,792		2,186,929	
7.0 Primary Schools Projects (List all the Projects)									
7.1 Thuita Primary School	1,000,000		1,000,000			1,000,000		-	
7.2 Riamute Primary School	1,200,000		1,200,000			1,200,000		-	
7.3 Nginduri Primary School	1,200,000	-	1,200,000			1,200,000		-	
7.4 Kamondo Primary School	3,000,000		3,000,000			2,893,016		106,984	
7.5 Thuita Primary School	2,707,386		2,707,386			2,621,000		86,386	
7.6 Ngenwa Primary School	3,000,000		3,000,000			2,754,570		245,430	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

7.7 Githima Primary School	4,000,000		4,000,000	4,000,000	4,000,000	-
7.8 Komothai Primary School	4,000,000		4,000,000	4,000,000	4,000,000	-
7.9 Gatitu Primary School	1,200,000		1,200,000	1,200,000	1,200,000	-
7.10 Njenga Primary School	2,500,000		2,500,000	2,500,000	2,500,000	-
7.11 Kamondo Primary School	650,000		650,000	650,000	490,813	159,187
7.12 Gathaihi Primary School	1,844,827		1,844,827	1,844,827	1,844,827	-
7.13 Miguta Primary School	39,736		39,736	39,736	-	39,736
7.14 Mathanja Primary School	145,562		145,562	145,562	145,362	200
7.15 KIBICHOI PRIMARY SCHOOL	2,207,770		2,207,770	2,207,770	2,207,770	-
7.16 KAIBABU PRIMARY SCHOOL	197,220		197,220	197,220	197,220	-
7.17 Gatitu primary school	66,740		66,740	66,740	-	66,740
7.18 Nginduri Primary School	200,000		200,000	200,000	200,000	-
Sub-Total	23,807,386		5,351,855	29,159,240	28,454,578	704,662
8.0 Secondary Schools Projects (List all the Projects)				-	-	-
8.1 Gathirimu Girls Technical High School	1,000,000	206,491	1,206,491	1,206,491	1,206,491	0
8.2 Karia Secondary School	2,000,000		2,000,000	2,000,000	1,072,000	928,000
8.3 St. Vincent Lioki Secondary School	4,000,000		4,000,000	4,000,000	-	4,000,000
8.4 Mitahato Secondary School	4,000,000		4,000,000	4,000,000	4,000,000	-
8.5 Kiaria High School	2,000,000	-	2,000,000	2,000,000	2,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

8.6 William Nginu Gitau(Kinu Sec) School	5,000,000		5,000,000	5,000,000	5,000,000	-
8.7 Kamondo Secondary. School	2,500,000		2,500,000	2,500,000	2,500,000	-
8.8 Kahunira Secondary School		3,500,000	3,500,000	3,500,000	3,500,000	-
8.9 Mukua Secondary School		650,000	650,000	650,000	490,813	159,187
8.10 Kambui Girls High School		478,997	478,997	478,997	478,898	99
8.11 Gititha sec school		500,000	500,000	500,000	500,000	-
8.12 Komothai Special Sec Sch		1,000,000	1,000,000	1,000,000	1,000,000	-
Sub-Total	20,500,000	6,335,488	26,835,488	21,748,202	5,087,286	-
9.0 Tertiary institutions Projects (List all the Projects)			-	-	-	-
9.1 Githunguri Technical and Vocational College	10,000,000	-	10,000,000	10,000,000	10,000,000	-
Sub-Total	10,000,000	-	10,000,000	10,000,000	10,000,000	-
10.0 Health projects			-	-	-	-
10.1 mbari ya igi dispensary		160,000	160,000	160,000	-	160,000
Sub-Total	-	160,000	160,000	-	160,000	-
11.0 Security Projects			-	-	-	-
11.1 Kiberethi AP Post	800,000		800,000	800,000	800,000	-
11.2 Gathugu AP Post	100,000		100,000	100,000	100,000	-
11.3 GATUGURA AP POST		151,292	151,292	151,292	151,292	-
11.4 KAMBAA AP POST		159,111	159,111	159,111	159,111	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

11.5 KIBERETHI AP OST		159,111	159,111	159,111	-	
11.6 Kiainia AP Post		146,154	146,154	146,154	-	
11.7 Gittha AP Post		400,000	400,000	-	400,000	
Sub-Total		900,000	1,015,668	1,915,668	400,000	
12.0 Acquisition of assets			-		-	
12.1 Motor Vehicles (including motorbikes)			-		-	
12.2 Construction/Renovations of CDF office	1,100,000	3,880,903	4,980,903	4,476,492	504,411	
12.3 Purchase of furniture and equipment		-	-	-	-	
12.4 Purchase of computers			-		-	
12.5 Purchase of land			-		-	
12.2 Roads		1,003,449	1,003,449	1,003,449	-	
Sub-Total	1,100,000	4,884,352	5,984,352	5,479,941	504,411	
13.0 Others			-		-	
13.1 Strategic Plan		1,412,000	1,412,000	1,392,000	20,000	
13.2 Innovation Hub		1,169,257	1,169,257	1,169,257	-	
13.3 Energy saving jikos		500,000	500,000	-	500,000	
Sub-Total		3,081,257	3,081,257	2,561,257	520,000	
GRAND TOTALS		109,040,875	55,113,001	164,153,877	140,164,430	23,989,446

(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)

IX. 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

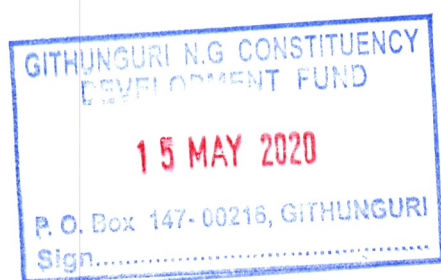
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

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.



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, 2019**

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 30th June 2019, 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.

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
P. O. Box 147- 00216, GITHUNGURI
Sign.....19

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, 2019

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 with constituency bank accounts.

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. -6

9. 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.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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.

11. Unutilized Fund

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



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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

12. 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 2018 for the period 1st July 2018 to 30th June 2019 as required by Law.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

15. 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.

16. 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.



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, 2019**

X. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
NGCDF Board				
AIE NO B855813	1		5,500,000	
AIE NO A892946	2		37,905,172	
AIE NO A896935	3		43,405,173	
AIE NO B005029	1	11,379,310.35		
AIE NO B030175	2	10,000,000.00		
AIE NO B030397	3	12,000,000.00		
AIE NO B006338	4	8,000,000.00		
AIE NO A699050	5	11,000,000.00	-	
AIE NO B 042741	6	13,000,000.00		
AIE NO B047511	7	55,040,875.50		
TOTAL		120,420,186	86,810,345	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
		-	-	
	Total	-	-	
3 OTHER RECEIPTS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Interest Received		-	-	
Rents		-	-	
Sale of tender documents		104,000	254,000	

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND

15 MAY 2020

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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, 2019**

Other Receipts Not Classified Elsewhere		-	-
Total		104,000	254,000

4 COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,376,554	1,049,205
Basic wages of casual labor	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
employer contribution to NSSF	14,400	11,200
gratuity - Paid	563,624	-
-Accrued	-	(234,534)
Other personnel payments	-	-
Total	1,954,578	825,870

5 USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	523,445.65	55,000
Office rent		-
Communication, supplies and services	103,000.00	95,000
Domestic travel and subsistence	192,000.00	85,000
Printing, advertising and information supplies & services	70,000.00	125,000

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
P. O. Box 147-00216, GITHUNGURI
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THE NATIONAL SUB-COUNTY ACCOUNTANT
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P. O. Box 24 - 00216
GITHUNGURI

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**


Rentals of produced assets			-
Training expenses		1,766,000.00	583,000
Other committee expenses		2,993,000.00	1,091,500
Committee allowance		2,113,000.00	1,533,000
Hospitality supplies and services		-	-
Insurance costs		-	-
Specialized materials and services		-	-
Office and general supplies and services		1,438,800.00	255,950
Fuel ,oil & lubricants		-	-
Other operating expenses			-
Routine maintenance – vehicles and other transport equipment		-	-
strategic plan			2,088,000
Bank Charges		14,307	
Total		9,213,553	5,911,450

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	
Transfers to primary schools (see attached list)	28,454,579	20,591,093
Transfers to secondary schools (see attached list)	21,748,201	13,228,640
Transfers to tertiary institutions (see attached list)	10,000,000	-
Transfers to health institutions (see attached list)		1,452,709
TOTAL	60,202,780	35,272,442

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary -Secondary	35,748,862	4,381,613


15 MAY 2020
 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, 2019**

Bursary -Tertiary, cats		19,824,000	690,000
Bursary-Special NHIF		-	-
Mocks & CAT		-	-
water/Sewers		-	-
Agriculture (Markets)		-	-
Electricity projects		-	-
Security		1,515,668	5,973,296
Roads		-	-
Sports		-	-
Environment		613,792	1,554,235
Emergency Projects (specify)		3,050,000	2,156,290
Development - factories/stadiums		-	-
CIT Hubs		-	-
Total		60,752,322	14,755,434

8 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	5,000,000
Refurbishment of Buildings	5,479,941	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Acquisition of Land	-	-
roads	-	-
Total	5,479,941	5,000,000

9 OTHER PAYMENTS

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

		2018-2019	2017-2018		
		Kshs	Kshs		
strategic plan		1,392,000	-		
ICT Hub		1,169,257	-		
TOTAL		2,561,257	-		
10A: Bank Balances (cash book bank balance)					
Name of Bank	Account Number	2018-2019	2017-2018		
		Kshs (30/6/2019)	Kshs (30/6/2018)		
FAMILY BANK		23,989,446	43,590,382		
Total		23,989,446	43,629,690		
10B: CASH IN HAND					
		2018-2019	2017-2018		
		Kshs (30/6/2018)	Kshs (30/6/2017)		
Location 1			-		
Location 2		-	-		
Location 3		-	-		
Other receipts (specify)		-	-		
Total		-	-		
11: OUTSTANDING IMPRESTS					
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2018)	
		Kshs	Kshs	Kshs	
Total					-
12A Retention					
		2018 - 2019	2017 - 2018		
Supplier/Contractor	PV No.				
		-	-		
TOTAL		-	-		
12B STAFF GRATUITY OUTSTANDING					
		2018 - 2019	2017 - 2018		

GITHUNGURI N.G. CONSTITUENCY
DEVELOPMENT FUND
15 MAY 2020
P. O. Box 147-00216, GITHUNGURI

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

NAME 1		-	-
NAME 2		-	-
NAME 3		-	-
NAME 4		-	-
Total		-	-
13 BALANCES BROUGHT FORWARD			
		2018 - 2019	2017 - 2018
		Kshs (1//7/2018)	Kshs (1//7/2017)
FAMILY BANK		43,590,382	13,330,542
KCB		39,308	-
Cash in hand			
Imprest		-	
Total		43,629,690	13,330,542
14 PRIOR YEAR ADJUSTMENTS			
		2018 - 2019	2017 - 2018
		Kshs	Kshs
Bank accounts			-
Cash in hand		-	-
Imprest		-	-
Total		-	-
15 OTHER IMPORTANT DISCLOSURES			
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
		2018 - 2019	2017 - 2018
		Kshs	Kshs
Construction of buildings		-	
Construction of civil works		-	
Supply of goods		-	
Supply of services		-	
TOTAL		-	
15.2: PENDING STAFF PAYABLES (See Annex 2)			
		2018 - 2019	2017 - 2018

GITHUNGURI N.G. CONSTITUENCY
DEVELOPMENT FUND

15 MAY 2020

P. O. Box 147-00216, GITHUNGURI
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NGCDFC STAFF		410,573.00		
15.3: : UNUTILIZED FUND (See Annex 3)				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
Compensation of employees		3,458,291	3,163,156	
Use of goods and services		1,997,232	4,319,419	
Amounts due to other Government entities (see attached list)		5,951,949	2,897,509	
Amounts due to other grants and other transfers (see attached list)		11,557,563	41,199,565	
Acquisition of assets		504,411	3,429,352	
Others (<i>specify</i>)		520,000		
		23,989,446	55,009,001	
15.4: : PMC account balances (See Annex 5)				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
PMC account Balances (see attached list)		35,485,967.00	27,018,028.00	
TOTAL				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019.

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
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					

THE NATIONAL SUB-COUNTY ACCOUNTANT
 GITHUNGURI
 P. O. Box 24 - 00216,
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GITHUNGURI N.G CONSTITUENCY
 DEVELOPMENT FUND
15 MAY 2020
 P. O. Box 147-00216, GITHUNGURI
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019.

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Union sable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

THE NATIONAL SUB-COUNTY ACCOUNTANT
 GITHUNGURI
 P. O. Box 24 - 00216,
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GITHUNGURI N.G CONSTITUENCY
 DEVELOPMENT FUND
15 MAY 2019
 P. O. Box 147-00216, GITHUNGURI
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 3 – UNUTILIZED FUNDS

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					
Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance	
Amounts due to other Government entities					
PRIMARY SCHOOL					
Kamondo Primary School	Renovation of 6 No. of classrooms-painting works, roof and veranda.	3,000,000			106,984
Kamondo Primary School	Water conservation and harvesting by putting up water tank(10,000ltrs), putting up gutters and slabs	650,000			159,187
Thuita Primary School	Renovation of classrooms-painting works, roof and veranda to 4 no. classrooms	3,000,000			86,386
Ngemwa Primary School	Renovation of classrooms-painting works, roof and veranda to 6 no. classrooms	3,000,000			245,430
Miguta Primary School	Construction of 4 pit latrines-Digging of pits, construction of concrete slab, walling, fixing of doors, plaster to walls and roofing works	37,736.			39,736
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			200.00
Gatitu Pry School	Water harvesting and drainage; installation of tanks and gutters.	1,000,000			66,740
SECONDARY SCHOOL					
St. Vincent Lioki Secondary School	Construction of a laboratory with a	4,000,000.			

GITHUNGURI N.G. CONSTITUENCY
 DEVELOPMENT FUND
15 MAY 2020
 P. O. Box 141 GITHUNGURI
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

	concrete slab- superstructure walling, roofing with a concrete slab, fixing of windows and doors; plastering and painting works			4,000,000.00
Kambui Girls High School	Construction of 6 pit latrines-Digging of pits, construction of concrete slab, walling, fixing of doors, plaster to walls and roofing works	478,997		99
Karia High School	Renovation of an existing multi-purpose hall -hacking of existing floor screed, replacement with floor tiles, painting works	2,000,000		928,000
Mukua primary school	Water conservation and harvesting by putting up water tank(10,000ltrs),putting up gutters and slabs	650,000		159,187
Bursary Secondary /tertiary Schools	Payment of bursary to needy student.	15,000,000	-	5,000,000
Amounts due to other grants and other transfers				
Security Projects				
Gittha AP Post	Extension of AP Line	400,000		400,000
HEALTH PROJECT				
Mbari Ya igi dispensary	Construction of waiting bay	160,000		160,000
ENVIRONMENT PROJECTS				
ENVIRONMENT PROJECTS	Water conservation and harvesting by putting up water tank(5000ltrs),putting up gutters and slabs	2,186,929		2,186,929
EMERGENCY				
Emergency	To cater for any unforeseen occurrences/ calamities in the	5,738,993.45		3,970,634.48

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

	constituency during the financial year		
OTHERS			
Energy saving Jikos	Installation of jikos to schools	500,000.00	500,000.00
Administration	Employee salaries	5,412,868.00	3,458,292.00
Goods and Services	Purchase of fuel, repairs and maintenance; printing, stationery, telephone, travel and subsistence, office tea	5,129,619.00	1,807,251
Monitoring and evaluation			
Capacity building	training	1,800,000	34,000
Committee allowances	allowances	700,000	126,287
Use of goods and services	Purchase of fuel, repairs and maintenance; printing, stationery, telephone, travel and subsistence, office tea	771,226	29,693
Acquisition of assets			
Construction/Renovations of CDF office	Construction/Renovations of CDF office	5,000,000	504,411
Others.			
Strategic plan	Development of a 5 years strategic plan	1,412,000	20,000
Grand Total			23,989,446.00

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, 2019

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-		
Buildings and structures	5,000,000	5,479,941	-	10,479,941
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,194,360.00	-	-	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	6,989,360.00	5,479,941.00		12,469,301.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Thuita Primary School	Family	002000025479	3,561,036.00	4,116,657.00
Riamute Primary School	Family	002000025475	71,433.00	5,060,818.00
Nginduri Primary School	Family	002000025474	1,001,266.00	2,000,469.00
Kamondo Primary School	Family	002000035258	1,352,326.00	
Ngemwa Primary School	Family	002000035261	722,871.00	
Githima Primary School	Cooperative	01141538875900	3,960,455.00	
Komothai Primary School	Cooperative	01120537990900	3,984,097.92	1,186,602.00
Gatitu Primary School	Family	002000035260	555,511.00	
Njenga Primary School	Family	002000035264	1,159,338.00	
Kamondo Primary School	Family	002000034568	47,976.00	
Gathaiti Primary School	Family	002000034537	149,390.00	
Miguta Primary School	Family	002000027164	24,043.00	955,276.00
Gathirimu Girls Technical High School	Cooperative	01141538770200	15,492.10	4,793,509.00
Karia Secondary School	Family	002000020613	670,970.00	3,227,283.00
Mitahato Secondary School	Cooperative	01141538875700	2,088,434.00	
Kiaria High School	Cooperative	01141538875500	110,967.00	
William Ngiru Gitau(Ikinu Sec) School	Family	002000035259	2,790,013.00	
Kahunira Secondary School	Family	002000034536		377,077.00
Mukua Secondary School	Family	002000034569	67,546.00	
Githunguri Technical and Vocational College	C/O Kabete Cooperative	01129038542702	10,000,000.00	
Kiberethi AP Post	Cooperative	01141538770400	10,949.00	1,188,130.00
Gathugu AP Post	Family	002000028720	378.00	
Gatiiguru AP Post	Family	002000028721	13,822.00	1,228,425.00
Kambaa AP Post	Family	002000033665	202,756.00	1,188,130.00
nyaga primary school	Family	002000035528	1,400,000.00	0.00
wanjenga AP Post	Family	002000028720	379.00	1,695,653.00
kibichoi primary school	Cooperative	01141538875200	124,518.00	0.00
miiri primary school	Family	002000035529	1,400,000.00	0.00
Total			35,485,967.00	27,018,028.00

GITHUNGURI N.G CONSTITUENCY
DEVELOPMENT FUND
15 JULY 2019
P.O. Box 147-00210, GITHUNGURI

THE NATIONAL SUB-COUNTY ACCOUNTS
GITHUNGURI
JULY 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GITHUNGURI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
GITHUNGURI N.G.-CDF/NRB HUB/FS/2017/18 (3)	Misallocation of funds Kshs.1,452,709	Included in the amount of Kshs.35,272,442 for transfer to other Government entities is an amount of Kshs.1,452,709 being transfers to health institutions which is a devolved function. In this regard, the said amount is misallocated since the NG-CDF is only mandated to finance projects under the National Government.	FAM	RESOLVED	RESOLVED
GITHUNGURI N.G.-CDF/NRB HUB/FS/2017/18 (3)	Compensation of employees Kshs.825, 870	Employees cost balance of Kshs.825, 870 includes a credit balance of Kshs.234, 534 described as gratuity. It is not clear why a credit balance is disclosed under staff costs.	FAM	RESOLVED	RESOLVED
GITHUNGURI N.G.-CDF/NRB HUB/FS/2017/18 (3)	Construction of additional rooms in Administration Police Lines Kshs.2,395,949	An audit review of project documents confirmed that additional rooms were put up at a cost of Kshs.2, 395,949. Two (2) rooms were constructed in Gathugu AP lines and two (2) in Gati-iguru AP lines. The audit team visited various project sites including the two above. At Gathugu and Gati-iguru, the team confirmed that the additional rooms were un-occupied which means funds were committed on facilities that are not in use.	FAM	RESOLVED	RESOLVED

GITHUNGURI N.G. CONSTITUENCY DEVELOPMENT FUND
15 MAY 2020
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THE NATIONAL SUB-COUNTY OFFICE
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